

Annual Report

2024-2025

Shire of EAST
Pilbara

THE HEART OF THE PILBARA

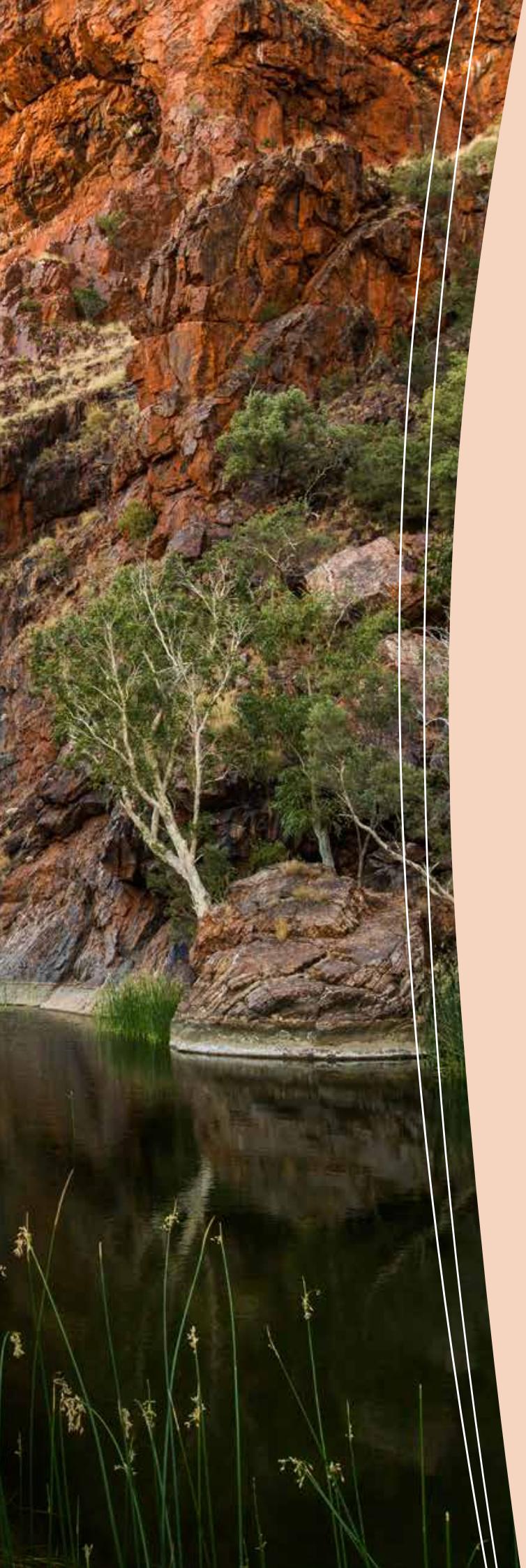




Acknowledgement

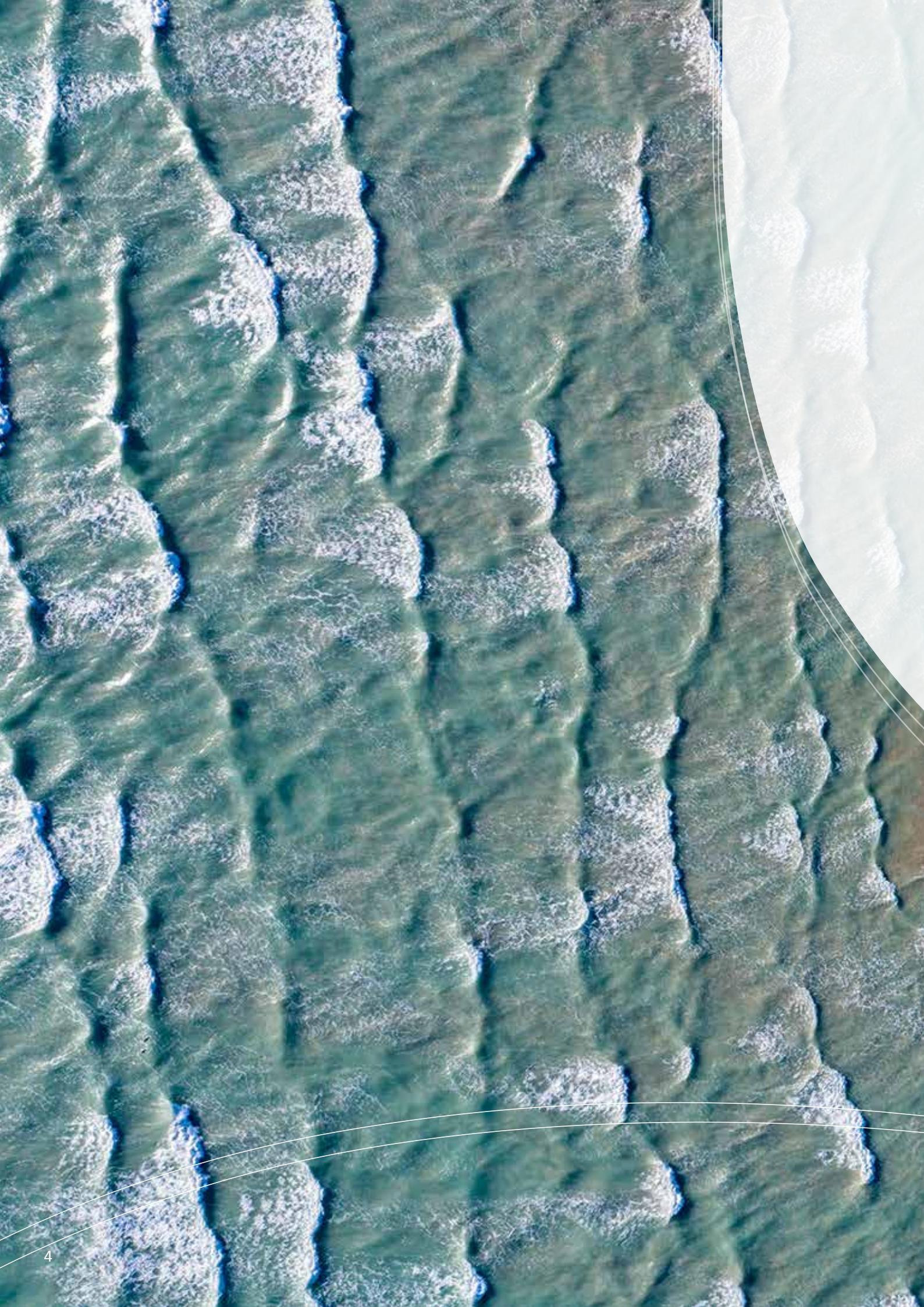
The Shire of East Pilbara acknowledges the Traditional Owners throughout this vast region and their continuing connection to the land, waters and community.

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



Contents

Acknowledgement	2
Introduction	5
About the District	6
President's Report	8
CEO's Report	9
Council Members	10
Executive Leadership	12
Statutory Information	12
Shire of East Pilbara at a Glance	14
2024/2025 Achievements	
1. Economic	17
2. Social	19
3. Built Environment	27
4. Natural Environment	32
5. Governance	35
Financial Summary	38
Financial Report	40



Introduction

The 2024/2025 Annual Report gives a snapshot of the Shire of East Pilbara and an update for the community and other key stakeholders on how the Shire and its Council is progressing plans and projects for the future of our District.

The Annual Report includes:

- an overview of the highlights, opportunities and challenges for the past year.
- a summary of the Shire and its Council's performance.
- a detailed breakdown of the Shire's financial performance for 2024/25.
- information required by section 5.53 of the *Local Government Act 1995* and prescribed by the *Local Government (Administration) Regulations 1996*, including an overview of the Plan for the Future and major initiatives proposed to commence or to continue in the next financial year.

The Shire's 2024/25 Annual Report outlines the organisation's efforts in implementing the priorities of the Shire of East Pilbara Strategic Community Plan 2022-32, which was adopted by Council in May 2022. The Plan articulates our community's priorities and aspirations for the Shire and form the strategic basis for the organisation's direction.

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

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

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

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

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

About the District

The District of East Pilbara is Australia's largest Local Government Area, covering a vast land area of 372,571 square kilometres in the north-west of Australia. The district is located within the traditional lands of the Lappi Lappi, Ngulupi, Ngururrpa, Ngurra Kayata, Ngurrara, Martu, Kulyakartu, Ngangumarta, Ngarla, Nyamal, Palyku, Pintupi and Nyiyaparli peoples.

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

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

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

Marble Bar was gazetted in 1893. It was founded after prospector Francis Jenkins discovered gold in 1890, triggering a gold rush that peaked in the early 1890s with the town's population exceeding 5,000. Known as Australia's hottest town, Marble Bar is named for a jasper bar on the Coongan River that prospectors mistook for marble. The area also hosted a secret World War II airbase, Corunna Downs, and today has healthy iron ore mining operations, and is also a prospector's haven with finds of gold, silver, copper and jade.

Newman takes its name from nearby Mount Newman, named in honour of Aubrey Woodard Newman, an early explorer and government surveyor. Newman's modern history began in 1966 when the Mount Newman Mining Company built the town to support iron ore mining at Mount Whaleback.

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

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

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

Shire of EAST Pilbara



Est. **1972**



372,571 km²



3,047 km
of unsealed roads



263 km
of sealed roads



21.6%
of our Shire's population
was born overseas



17.9%
Aboriginal and/or Torres Strait
Islander population

President's Report

I am pleased to present the Shire of East Pilbara 2024/2025 Annual Report.

The region has faced a sharp increase in extreme weather events, successive cyclones and record flooding has causing repeated, widespread damage.

While the Shire has significantly lifted road maintenance and grading investment in recent years, the Shire has also continued to advocate for increased funding for the road network from both the State and Federal governments. Our focus remains on safe, reliable and accessible roads across more than 3,200 kilometres of road network.

I am proud of the ongoing resilience of our residents and businesses as we face these unprecedented times.

Over the past financial year the Shire has continued to push ahead with a number of significant achievements, including the successful grant funding for the Youth and Community Hub and considerable progress towards the completion of the Nullagine Pool. We also completed new filter installation at the Marble Bar Pool to improve water clarity and ensure a healthier swimming environment.

We have hosted a number of social events in 2024/25, with the NAIDOC Youth and Community Balls fast becoming one of the premier events in the Pilbara.

Nullagine was announced as a finalist in the 2025 7NEWS Top Tourism Town Awards and the Shire won the National Airport Industry Awards 2024 in the category of Small Regional (RPT) Airport of the Year.

Council also hosted the Regional Capitals Alliance Western Australia in Newman and we showcased some of the vibrant new Artwork in town including the Lee Lane Mural, funded by the Shire of East Pilbara, as a part of the upgrade of the town centre.

We continue to be committed to achieving the actions of the Strategic Community Plan and working to ensure long term sustainability of the East Pilbara region.

I look forward to continuing to work with the Councillors for the betterment of the district. I thank the Chief Executive Officer and team for their ongoing hard work and commend the 2024/2025 Annual Report to the community.

Anthony Middleton

Shire President



Chief Executive Officer's Report

This year the Shire has continued to focus on achieving the Strategic Community Plan, improving services and facilities and ensuring good governance.

The Shire was hit by two declared Natural Disasters in January and February 2025 and has been working through recovery, sustaining more than \$60M in roads damage and supporting community members.

Since Cyclone Zelia in February, the Shire has completed all required road damage assessments, submitted detailed reports under the Disaster Recovery Funding Arrangements (DRFAWA) process, and carried out emergency works where possible.

The main delay lies in the reimbursement-based model, which the Federal Government's Colvin Report has described as "broken". Councils must fund recovery works upfront, which regional councils can't afford.

This financial year we have successfully lobbied for several grants over the past year, which include but are not limited to \$4.65M for the Newman Youth and Community Hub from Lotterywest; \$15M from the Growing Regions Round 2; and a \$7.5M commitment from the State Government. The Shire purchased fire trailers, valued at \$76,460, to assist with emergency management in remote Aboriginal Communities throughout the district.

Newman Airport has undergone a significant upgrade with work to the runway and a second project underway to ensure a self-sufficient water supply with a reverse osmosis plant installation, which supports the productive capacity of the mining industry and the long-term safety of its workforce. We are seeking further grants for additional upgrades to the facility to ensure it is first-class and future ready.

The Shire worked with various stakeholders on revitalisation of the town sites and housing improvements.

The Shire of East Pilbara has continued, throughout the financial year, to advocate for the urgent release and development of Industrial land.

Newman is a critical economic hub for Western Australia, supporting major industries including mining, logistics, construction, energy, and regional services. However, the acute shortage of available industrial land is creating significant constraints.

The Shire has called on the State Government to expedite planning, approvals, and infrastructure servicing for additional industrial land in Newman; to release sufficient land to meet not just current but projected future needs and to engage directly with local stakeholders to align supply with real demand pressures.

The past financial year has been one of significant progress in delivering improvements to ensure the Shire's governance processes, decision making, accountability and integrity measures showcase best practice. The Shire completed a revision of its Business Continuity Plan and Disaster Recovery Plan.

The Shire of East Pilbara and Martumili Artists were very proud to be awarded the Local Government Professionals WA Connecting Communities Award in November 2024.

The award recognised that Local Government plays a key role as a community enabler through providing opportunities, places and spaces for their communities to meet, play, engage and prosper, and local governments that are taking proactive approaches to developing vibrant connected communities.

Martumili Artists was established by Martu people living in the communities of Parnpajinya (Newman), Jigalong, Parnngurr, Punmu, Kunawarritji, Irrungadji and Warralong, and it draws on strong influences of aboriginal art history, after long and cautious observation of other desert artists' experiences of the art market.

Steven Harding
Chief Executive Officer



Council Members 2024/2025



Anthony Middleton
Shire President



Wendy McWhirter-Brooks
Deputy President
North Ward



Lee Anderson
Councillor
North Ward



Peta Baer
Councillor
South Ward



Milton Chapman
Councillor
East Ward



David Everett
Councillor
South Ward



David Kular
Councillor
South Ward



Annabell Landy
Councillor
East Ward

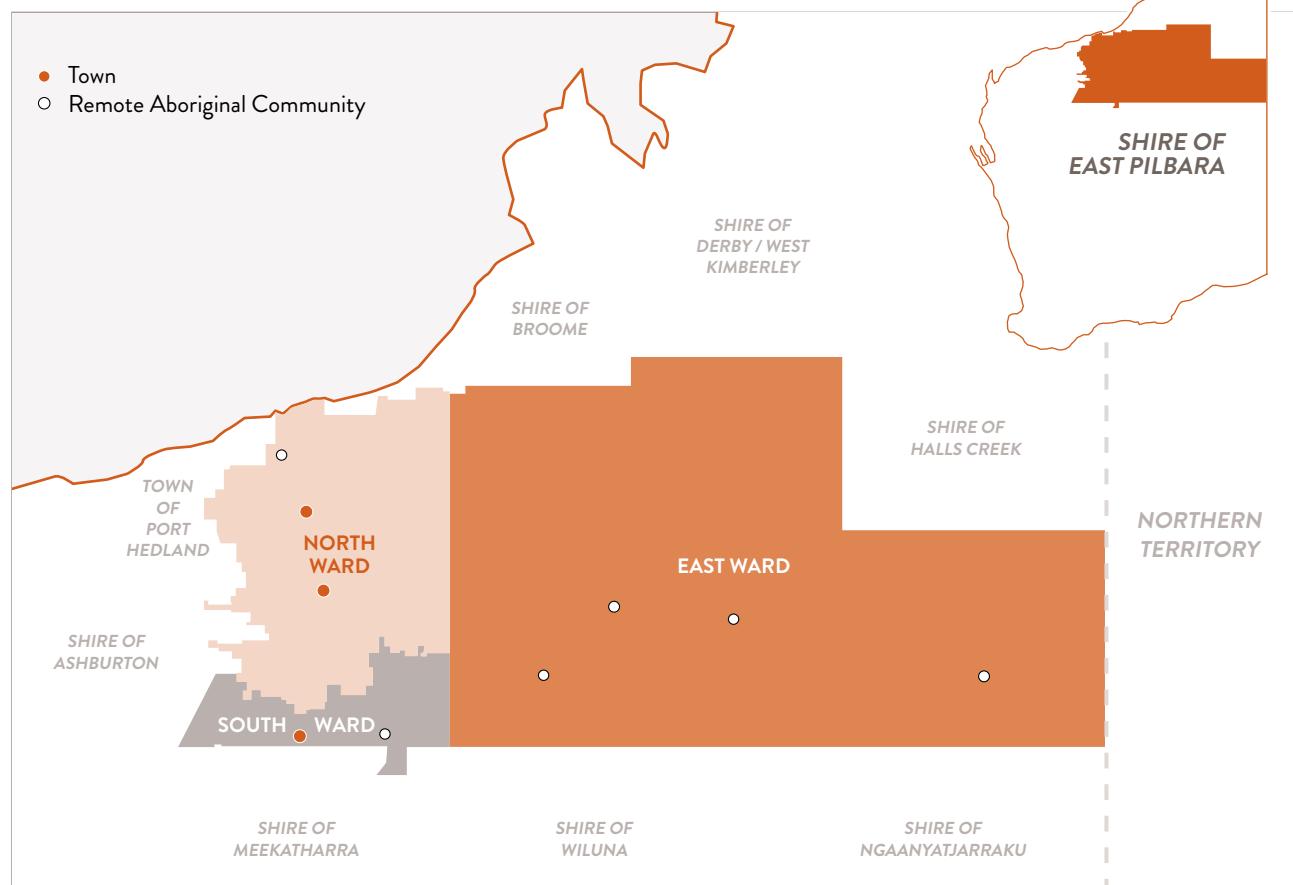


Karen (Lou) Lockyer
Councillor
South Ward

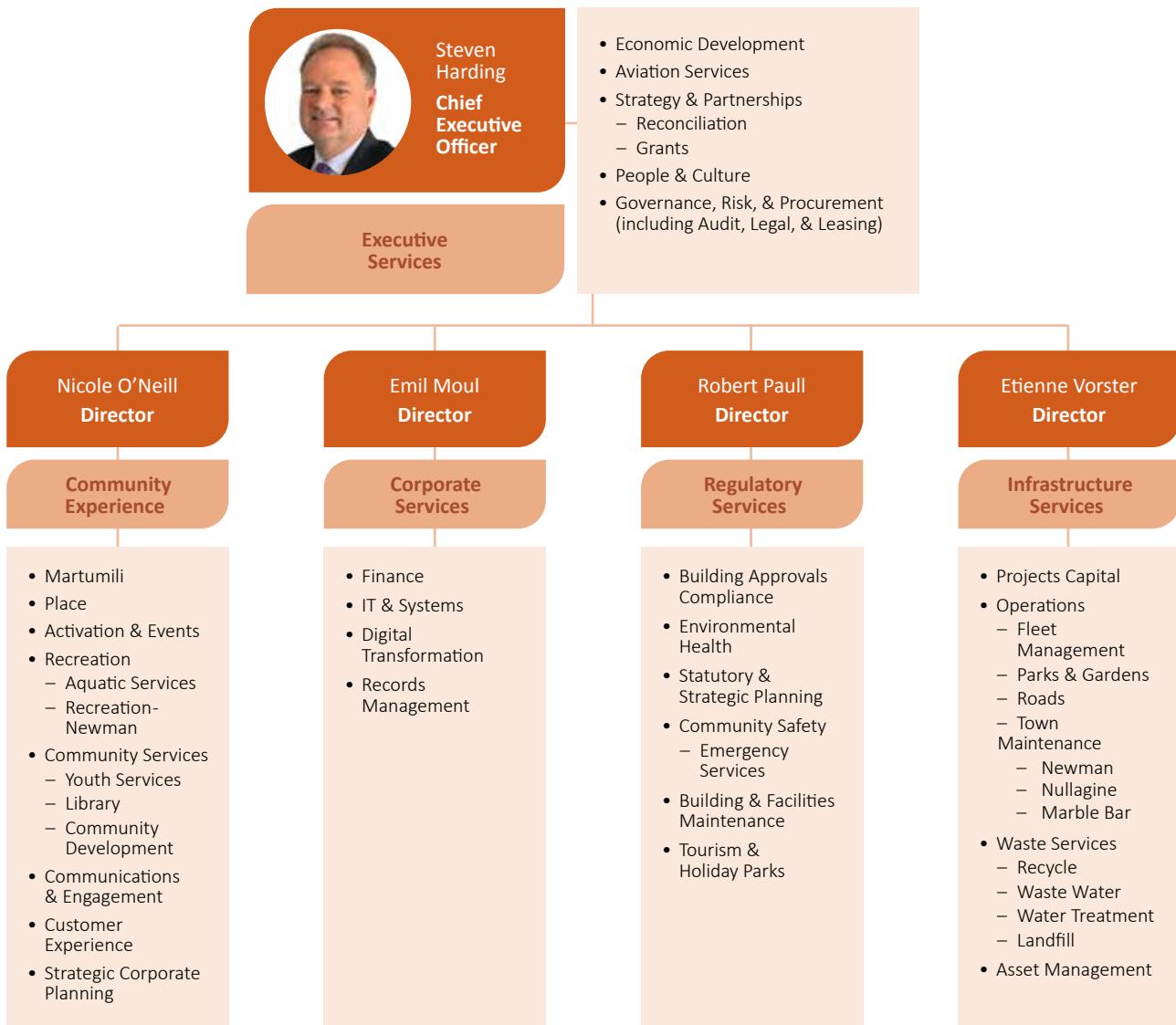
Council Member Attendance

Councillor	Ward	Ordinary Council Meetings Attended	Attendance by electronic means	Committee Meetings Attended
Cr Anthony Middleton	President	10/11	1	5/6
Cr Wendy McWhirter-Brooks	North (Deputy President)	11/11	1	1/1
Cr Lee Anderson	North	8/11	0	3/5
Cr Peta Baer	South	7/11	1	2/5
Cr Milton Chapman	East	9/11	3	N/A
Cr David Everett	South	11/11	3	N/A
Cr David Kular	South	10/11	2	1/1
Cr Annabell Landy	East	6/11	1	N/A
Cr Karen Lockyer	South	9/11	3	0/1

Shire of East Pilbara – Wards



Executive Leadership



Statutory Information

Official Conduct Report

Section 5.121 of the *Local Government Act 1995* ("the Act") requires the Shire to report on the number of, if any, complaints that result in a finding under section 5.110(2) of the Act, that a minor breach has occurred. The Shire received no such complaints during the 2024/25 financial year.

Strategic Community and Corporate Business Plans

Regulation 19B(2)(j) and (k) of the *Local Government (Administration)*

Regulations 1996 ("the Regulations") requires the Shire to report on any modification made to a local government's strategic community plan and details of any significant modification made to a local government's corporate business plan during the financial year. No such modifications were made during the 2024/25 financial year.

Trading undertakings and land transactions

Regulation 19BB and 19BC of the Regulations requires the Shire to

provide information about certain trading undertakings and land transactions to be included in annual report. No such trading undertaking or land transaction occurred during the 2024/25 financial year.

Register of Complaints Report

Section 5.53(2)(hb) of the Act requires the Shire to report details of complaints received, if any, made under section 5.121 of the Act. The Shire received no such complaints during the 2024/25 financial year.

Freedom of Information

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

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

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

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

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 five-year recordkeeping plan, RKP 2018028, was submitted to the State Records Office and subsequently approved on 12 December 2019. In accordance with the *State Records Act 2000*, the plan is under review and is to be submitted to the State Records Office by 12 December 2025.

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

	Personal	Non-personal	Total for Outcome
a) Access in full to all requested documents	0 +	1 =	1
b) Edited access	0 +	1 =	1
c) Access deferred	0 +	0 =	0
d) Access deferred in a manner referred to in section 28	0 +	0 =	0
e) Access refused under section 26	0 +	2 =	2
f) Refused to deal with application under section 20	0 +	0 =	0
g) Access refused to all requested documents <i>(Do not include matters included in (e) and (f))</i>	0 +	1 =	1
h) withdrawn by the applicant	0 +	0 =	0
TOTALS	0 +	5 =	5

All these stats are correct and reflect the annual statistics submitted to the Office of the Information Commission and which have been published in its 2024/25 annual report.

Records captured in 2024/25:

7,658

Access and Inclusion Plan

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

The Shire continues to make progress in the implementation of its DAIP in 2024/25. The DAIP assists the Shire plan and implement improvements to access to, and inclusion in services and events, buildings and facilities, information, quality of service, complaints, consultation processes and employment. These plans benefit people with disability, the elderly, young parents and people from culturally and linguistically diverse backgrounds.

The Shire's DAIP Progress Report for 2024/25 was submitted by the due date of 31 July 2025. Following is a summary of the Progress Report.

Services and Events

The Shire hosted events designed to bring the community together, creating opportunities for the public to engage with people with disabilities while also providing structured disability awareness activities.

The Shire ran the successful Free to Be Me (YACWA): Successfully delivered inclusive projects including peer support groups at Newman SHS.

Buildings & Facilities

The Shire conducted a comprehensive accessibility audit of Shire buildings

and facilities, complemented by a coordinated footpath renewal program to improve safe and inclusive access across the Shire.

Service Quality

The Shire provided a suite of progressive training programs aimed at strengthening inclusivity, such as Cultural Awareness, Living Proud, Mental Wellbeing, Disability Awareness, and Trauma & Self-Regulation.

Information and Communication

The Shire continues to advance its commitment to accessible communication by providing Easy Read materials and audio-supported content for community members who are vision impaired or have limited reading ability. The Shire's website also adheres to recognised best-practice accessibility standards.

Accessible and inclusive complaints management

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

Employment and retention of people with disability in Public Authorities

The Shire continues to encourage and support diversity within the Shire's workforce.

Shire of EAST Pilbara at a glance

Key data 2024/2025



Airport data

466,176

Total passenger numbers

15,440

Total number of flights



Newman, Marble Bar and Nullagine

46 events

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



Approximately

35,000

Fly-in Fly-out (FIFO) population



Recreation Centres

Newman Aquatic Centre

18,233

attendances

411

Swim School enrolments

31,325

attendances

3,017

group fitness participants

374

classes delivered

653

memberships per month

19 rural memberships per month





The **population** of the Shire of East Pilbara was **9,760** in the 2021 Census.



Shire-Funded Grants and Approvals

\$97,158

in Community Assistance Grants

(\$51,838 Community Grants & \$45,320 Community Sponsorships)

100 building approvals with a total value of **\$203,533,228**

58 development applications worth **\$31,150,810**



17 occupancy permits issued



26,622

Newman Visitor Centre foot traffic



Caravan visitors and stays

9,255 bookings

hosting **35,056** guests

averaging **1.95** nights per stay



Dog and Cat Stats

156 **14** registered

155 **80** rehomed

72 **6** returned to owner



2024/25

Achievements

KEY
RESULT
AREA **1**

Economic

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

1.1

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

The Shire has continued to work to develop networks for collaboration within and across the corporate and public sectors for growing local exports, with a focus on agriculture, mining services, Aboriginal business and tourism.

1.2

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

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

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



1.3

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

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

Working with Development WA and the Pilbara Development Commission to provide more light industrial land and a general industrial land area to allow for business expansion in Newman.

1.4

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

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

We continue to work with a wide range of business investors who see great potential in East Pilbara.

Caravan Park and Newman Visitor Centre Highlights for 24/25:

- Welcomed 26,622 guests seeking information at Newman Visitor Centre.
- July 2024: the Shire successfully transitioned to management of the Newman Visitor Centre.

- November 2024: successfully achieved 4-star rating for the Chalets and Visitor Centre Tourism Council accreditation.
- January 2025: Successfully integrated oversight of Caravan Parks, Cape Keraudren and Newman Visitor Centre to the Newman Visitor Centre Coordinator.
- April 2025:- Recruited the casual team in preparation for the tourist season for both the Newman Visitor Centre and Yurlu Caravan Park.
- July 2025: Tourist season in full swing with Yurlu Caravan Park full (including overflow) on a nightly basis and Newman Visitor Centre being a hub of activity for incoming and outgoing tourists.

1.5

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

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

Left: Marble Bar Administration



KEY RESULT AREA

2

Social

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

2.1

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

Newman Library Achievements

- **Arts and Crafts:** Monthly sessions continue to enjoy strong attendance.
- **Story Time:** The Shire ran engaging weekly Story Time sessions for children, nurturing a love of books and early literacy.
- **Monthly Book Club:** The community Book Club continues to thrive, providing a welcoming space for patrons to connect through literary exploration and thoughtful discussion.
- **School Holiday Program:** bookings regularly reached capacity.
- **Game Development Classes:** Delivered weekly during each term by Creative Bytes and Newman Library staff, and sponsored by BHP, these classes have captivated young coders. Due to high demand, rather than rotate students, class sizes have been expanded – highlighting the program's success.
- **Australia's Biggest Morning Tea (June 7, 2025):** 192 attendees from across the community.
- With heartfelt conversations, delicious treats, and a shared purpose, the Shire proudly hosted a meaningful gathering on **World Elder Abuse Awareness Day** (June 14, 2025), to honour and protect the rights of older individuals. The free coffee and hot chocolate offerings remain a favourite among patrons and enhance the library's warm, inclusive environment.

Newman Youth Services

- **Youth Plan (2025–2030):** The Shire commenced development of its first Youth Plan since 2011. A wide-reaching engagement strategy was implemented, including online surveys, stakeholder workshops (Newman, Nullagine, Marble Bar), and youth-led sessions.

- **Child Safe Organisation Policy:** The Shire progressed efforts to become a Child Safe Organisation, completing a Department of Local Government, Sport and Cultural Industries self-assessment. Initial outcomes showed a "high level of engagement with children and young people." Policy Completed.
- **Grants & Project Delivery:** Free to Be Me (Youth Affairs Council of Western Australia): Successfully delivered LGBTQIA+ inclusive projects, including peer support groups at Newman SHS.
- **Place-Based Engagement Initiatives:** Parkour and Skate Park Days were delivered in three rounds (July–October), attracting over 200 youth across sessions.
- **Signature Events & Campaigns:** Youth Week and Warlawuurru Cup (April): The Youth Centre co-hosted back-to-back events attracting over 300 participants. Activities included inflatable soccer, dodgeball, critter education, and cultural workshops.
- **International Women's Day:** A major celebration with speeches from youth, leaders, a DJ, photo booths, and catered events.
- **Harmony Day:** Families shared food and cultural dress, promoting community pride and multiculturalism.
- **Blue Light Disco (November)**
- **Partnership Highlights:** Puntukurnu Aboriginal Medical Service (PAMS): Weekly visits, haircuts, and laser tag for World No Tobacco Day. West Coast Eagles, The Y WA Newman Education Engagement & Attainment Initiative & Talent Pool: Delivered Aqua Footy, Nightfields, and other sports events.
- Mission Australia, Roy Hill, Police, KJ's: Co-delivered discos, Christmas parties, sports clinics, and bike donations.
- **Rising Stars Boxing (December – February):** This includes a 6-week program at The Box Gym, promoted physical and mental well-being, led by elite trainers.

2.2

Advocate for the improved provision of health and education services.

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

Advocacy in the aged care space remains a key priority, ensuring elderly community members have access to necessary health and well-being services that enable them to keep living independently.

2.3

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

Newman Interagency Network

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

Administration and facilitation of the meetings are provided by the Shire. The Shire acts on behalf of the Interagency Network as a clearinghouse for information, research, funding opportunities, and more. This Network fosters connections with other agencies and seeks to develop and strengthen professional relationships, provide discussion around local issues, and build community capacity with a more collaborative approach. The objectives of the Interagency include:

1. Support and enable a cohesive and empowered community
2. Record accurate shared information from respective meetings for distribution
3. Strengthen service referral pathways
4. Create shared action where relevant, and celebrating successes
5. Monitor services and service distribution across the community
6. Support and advocate for placed-based initiatives and support services as required
7. Support the strategies to identify and respond to local social issues and service gaps
8. Support information resource sharing at a local level

9. Source informational speakers to keep stakeholders updated on what is happening in and around Newman, and further afield where necessary.

Towards the end of this reporting period, the Stakeholder group agreed that the strong actions previously supported and managed by the Shire, i.e. a shared program and activity calendar to support better collaboration, reducing community confusion with multiple organisations running the same or similar events, be re-instigated and actively utilised.

This year the Interagency meetings have achieved the following:

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



Newman Youth and Community Hub (NYCH)

In January 2025, the Shire of East Pilbara welcomed the announcement of \$15 million from the Australian Government for the Newman Youth and Community Hub. \$7.5M was committed by the State Government in early 2025 and a \$4.65M Lotterywest Grant application developed and submitted.

The Hub is a groundbreaking initiative that brings together an integrated youth and community under one roof. It will build community cohesion and connectedness, ensuring a full suite of youth, community, and leisure opportunities to meet the needs of our diverse community. The Youth and Community Hub will be a youth-focused, multi-purpose, interagency facility enabling a centralised approach to service delivery and co-location, increasing access and participation to promote social cohesion and improved community health and wellbeing.

The Hub promotes and facilitates youth leadership in making healthy and safe lifestyle choices. Additional opportunities for young people to engage in sporting activities, facilities, services, and programs that provide Youth leadership, fitness, learning, and interconnection between youth and community.

The Hub's focus is based on a philosophy of creating spaces for integrated youth, learning, and community with support from a "fully functional youth hub and a library facility."

It will bring people together in shared experience and celebration and offer resources to support the Aboriginal community in preserving language and culture.

The Hub will be located at the intersection of Iron Ore Parade and Newman Drive, across the road from the Boomerang Oval.

2.4

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

- The Shire advertised the draft public health plan with positive community feedback.
- Undertook various street blitzes and ran a successful East Newman Activation program.
- Sampled and monitored water quality of drinking water at Newman Airport, Cape Keraudren and aquatic facilities throughout the Shire.
- Response to the Marble Bar Storm and Cyclone Zelia in Marble Bar and surrounds with respect to flood-damaged properties, including where asbestos was present.
- Promoted the Fight the Bite message throughout the year through social media. Free repellent and promotional material were provided at each administration office in the Shire and the Nullagine library.
- Organised with Marble Bar Shire staff to undertake mosquito treatment of septic tanks in Marble Bar.
- Worked with BHP to support the housing revitalisation program in Newman and ensure the program was conducted in a sustainable and community-minded manner.
- Environmental Health staff attended the Mosquito Management Course run by the Department of Health WA.

2.5

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

Aquatic Services

- **Marble Bar Filters:** New Filtration System in Marble Bar – replaced the outdated filters to provide a safer, cleaner environment for the local community
- **Holiday Program:** Free entries for the 2024/2025 school holidays – 1,265 fee entries helping us to ensure a safe place for all community members aged 12 – 17.
- **AquaFit:** Four Aquatic employees completed a comprehensive Aqua Aerobic course – now the Shire can facilitate AquaFit classes for the community, providing 30 sessions with a total of 207 attendances.
- **Talent Pool:** Working with RLSWA Talent Pool to provide a facility for them to train up-and-coming lifeguards, allowing the Shire to maintain a healthy level of casual lifeguards.
- **Waterwise:** Re-endorsed through the Waterwise program in November 2024.
- **Rottnest Virtual Swim:** On Saturday 22 February, the Newman Aquatic Centre had four teams, and two individual participants completed the virtual swim, which is a 100% increase in numbers from the previous year.
- **Learn to Swim:** The Newman Aquatic Centre had a total of 411 people enrol for swimming lessons.
- Work continued on the new Nullagine Pool facility which is due to be completed in late 2025.

Recreation Centres

Records Achieved:

- Mother's Day Classic, over 150 participants.
- Newman Memberships reached a record high of 723 in March 2025, with an average of 19 rural members per month.

Community Participation:

- Total centre attendance was 33,575 visits (including 5,326 crèche visits), which is a 41% increase on the previous year.

New Lights for Capricorn, Kangaroo and Boomerang Oval

The Shire of East Pilbara completed the upgrade of sports lighting at Capricorn, Kangaroo, and Boomerang Ovals in Newman, in collaboration with the Department of Local Government, Sport & Cultural Industries through the Club Night Lights Program.

Work began at Capricorn Oval with the decommissioning of the existing lights, followed by the installation of new cross arms and lights.

Kangaroo Oval and Boomerang was completed from late April – mid-May. The project was completed on budget and ahead of schedule.

Newman Aquatic Centre





2.6

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

Club Development

- Delivered the successful launch of the Toolbox resource: a centralised hub containing club-specific content, helpful tips, templates, and links designed to support volunteer continuity and make handovers more efficient for committee members.
- Improved club committee engagement with resources and support through effective use of face-to-face and online communication, guided by external consultants.
- The Stars of the East Pilbara initiative experienced strong growth, with a 33% increase in nominations from 2023.
- Newman Triathlon participation grew to 50 persons.

Community Projects and Strategic Recreation Master Plan

- Mr Walter Stream official welcomes everyone to Palyku Country on behalf of the Palyku-Jartai Aboriginal Corporation.

This project has a total value of \$1.278M and offers the community additional choices for sporting outcomes and healthy lifestyles.

The Project was identified in November 2021 as part of the Strategic Recreation Master Plan for the Shire of East Pilbara, offering the local community another option for socialising and getting together for shared recreational goals and a focus on staying healthy through exercise.



- Capricorn, Kangaroo & Boomerang Oval lighting upgrades completed May 2025, improving facilities for local clubs.
- Youth and Community Hub – started detailed design.
- Nullagine Pool construction underway.

2.7

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

Community Development

Act Belong Commit

Managing the Shire's agreement with Act Belong Commit. This involves utilising their logo on our advertising, uploading our programs to their online Activity Finder, and promoting their campaigns such as Feel-Good February, Arts April, or Active August. Act Belong Commit promotions include messaging about physical and mental fitness.

Community and Sports Awards

In addition to nominating several community service organisations and employees for various categories, a Community Development employee sat on the judging panel and attended the event.

Kokoda Track

For the second year in a row, the Community Development team supported The Y Education, Engagement and Attainment Initiative and some of their young people in their quest to conquer the Kokoda Track.

NAIDOC Week

Throughout the week, several organisations hosted activities outside Newman Town Square. Community Development attended with The Y and cooked a BBQ for the community, consisting of kangaroo meat and chutney made by a local First Nations woman.

Youth Week

The Newman Youth Centre hosted a Youth Week event on Boomerang Oval to celebrate Youth Week 2025's theme – Our Threads, This Place, Your Moment. The event included a photobooth, animals, a DJ and inflatables.

Place – Marble Bar and Nullagine

- Re-started Friday Night Lights as a youth and community engagement project. Friday Night Lights has a steady attendance of nearly 100% of the children and young people who live in town.
- Facilitated a suite of high-quality, well attended community events, including: Anecdotally the highest attended ANZAC Day service on record in Nullagine in 2025; Christmas Festivities in both towns; Reconciliation Breakfast in Marble Bar; multisport day; ZeroMC music and youth engagement program; Indigenous Outreach Project (IOP) Hip Hop and youth engagement; Guy Ghouse and Gina Williams musical performance.

Events and Culture

- Finalised the Shire of East Pilbara's Activation and Events Strategy.
- Successfully delivered the Newman Reconciliation Breakfast, which was the second largest in WA, and widely acknowledged for the community's participation in the event.
- The continued growth of the NAIDOC Ball is becoming widely recognised as a premier event in the Pilbara.
- The growth of the Outback Fortescue Festival, delivered in partnership with the Lions Club of Newman, has become a key feature on the Shire's events calendar. The Shire and the Newman Lions entered into a 5-year Memorandum of Understanding for the delivery of the event in April 2025.
- Delivered on the annual Events Calendar, with over 54 events.
- In collaboration with the Shire of Ashburton, successfully sought funding from Regional Arts WA to host a series of 20 arts workshops across both Districts over three months.

Left: Warrarnku Ninti Sound + Light Show



Martumili

Art Production

- Martumili artists created 1,608 paintings, across seven communities in the East Pilbara.
- Artists collaborated with Martu rangers on nine on-Country camps.
- Field officers spent 255 days operating art production activities in the remote Martu communities.

Exhibitions and Gallery

- 14 exhibitions delivered in Newman and across Australia- with two overseas exhibitions.
- Four art markets engaged with, and four industry events attended.
- Warrarnku Ninti (Knowledge of Country) Light and Sound Show delivered in the East Pilbara Art Centre to celebrate NAIDOC 2024.
- Two new limited-edition products launched, featuring licensed artworks.
- 1,307 artworks sold.

Projects

- Final curated exhibition of a multi-year collaboration with Kanyinirnpa Jukurppa (KJ Rangers) opened in Newman – ‘Kujungka’ (All together in one).
- Tourism App launched- promoting interactive art experiences, and launching a new public art mural.
- ‘Return to Punmu’ art making camp delivered – with two Martu elders returning to Punmu community for art making activities.
- Martumili Wellbeing and Empowerment Pilot project funded and begun.
- Emerging artist Bianca Simpson had artwork featured in the Cotton On Collaborative collection, facilitated by Copyright Agency.



Above: Artists paint at the Martumili Gallery in Newman

General

- Two new project grants secured, including the Lotterywest- Wellbeing and Empowerment Pilot Project.

The Martumili Artists Wellbeing and Empowerment Project delivers short and long-term professional development opportunities for Martu, exploring opportunities beyond existing core self-employment. The project focuses on youth (40 yo and younger) engagement and the development of strategies that enable Martumili Artists to offer new and meaningful career pathways for Martu employees and artists.

The Second Grant was for Professional development for Martu curators alongside the initiation of an exhibition at Martumili, for regional touring.

- Total of 32 Martu staff.
- New business plan in development.

2.8

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

The Shire commenced work on its new Social Inclusion Plan, undertaking planning for community engagement.

The Shire is also undertaking the construction of the Nullagine Public Pool which is expected to open in late 2025. A welcome inclusion on the project was the addition of a pool hoist, accessible ramp and meeting all current building requirements. This feature enables all community members and visitors with a disability,

increased accessibility to a priority service in a town known for its extremely high temperatures through the summer period.

The Shire ran the successful Free to Be Me (YACWA): Successfully delivered inclusive projects including peer support groups at Newman SHS. These sessions focused on education and raising awareness, leadership and self development

2.9

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

Since last year, the Shire has focused on the development of its next Reconciliation Action Plan.

This has seen a strong focus on working with our First Nations community on acknowledging, preserving, and sharing the cultural heritage that enriches our nation.

The Shire of East Pilbara Council has two Martu representatives creating a voice for our Western Desert Community and having over 30% First Nations representation on Council.

Since the commencement of the Reflect RAP the Shire has provided over 200 staff members with cultural awareness training.

2.10

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

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

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

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

The Shire also enabled art and culture, and events and activities that bring people together to share experiences and celebrate art and cultural exchange.

Below: Indigenous Outreach Projects, April 2025



KEY RESULT AREA 3

Built Environment

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

3.1

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

The Shire of East Pilbara has continued the review of the Shire of East Pilbara Local Planning Scheme and is advocating for the release of industrial land to help satisfy demand

3.2

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

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

Newman and Marble Bar Airport

Airport redesign wins in National Airport Industry Awards

The Shire won at the National Airport Industry Awards announced in November 2024 in the category of Small Regional (RPT) Airport of the Year. The award recognises the work underway on the Newman Airport Redevelopment Design.

Water Supply and RO Plant Issues

Reverse Osmosis (RO) improvements to the water plant at Newman Airport to replenish the raw water tanks, ensuring uninterrupted water availability for passengers and tenants.

Taxiway A Pavement Repairs

Taxiway A repairs were completed, delivering a high-quality outcome. With upcoming taxiway

and apron extension projects planned, this comprehensive remedial measure offers an effective medium-term solution to address recurring aircraft traffic disruptions and reduce ongoing patching expenses.

The additional taxiway proposed will ensure long term sustainability of the Newman Airport.

Marble Bar Airport – PCN Modelling and Aircraft Capability

At Marble Bar Airport, interest was expressed by a mining company to operate a Category 4 aircraft (e.g., Airbus A320). An assessment test was initiated, which confirmed that the existing runway could support A320 aircraft. Marble Bar Airport is now capable of accommodating A320-type aircraft.

*Right:
Concept artwork for
the Newman Airport
redevelopment*



Industrial Land

The Shire has continued, throughout the financial year, to advocate for the urgent release and development of Industrial land.

Newman is a critical economic hub for Western Australia, supporting major industries including mining, logistics, construction, energy, and regional services. However, the acute shortage of available industrial land is creating significant constraints.

The reasons requiring immediate action include:

Severe undersupply of industrial land: There is virtually no unallocated serviced industrial land available for purchase or lease. This restricts the ability of existing businesses to expand and discourages new entrants and investment.

Economic growth risks: With multiple new resource projects planned or underway, without adequate industrial land, critical supply chain businesses cannot establish or scale to meet demand.

Inflated property costs and limited competition:

The shortage has led to significantly higher land and leasing costs, pricing out small and medium enterprises and reducing regional competitiveness.

Constrained local employment growth: Businesses are unable to expand operations or establish workshops, warehouses, or service hubs, limiting job creation and apprenticeships for Newman residents.

Support for energy transition and decarbonisation industries: Industrial land is essential to support companies involved in renewable energy, hydrogen, manufacturing, and decarbonisation projects.

Pilbara diversification objectives: Strategic planning documents highlight the need to diversify the Pilbara economy beyond mining. Without available industrial land, efforts toward diversification are undermined.

Increased reliance on FIFO operations: The lack of business premises forces more workforces into fly-in, fly-out models rather than supporting local jobs, which weakens Newman's community fabric.

The Shire has called on the State Government to expedite planning, approvals, and infrastructure servicing for additional industrial land in Newman; to release sufficient land to meet not just current but projected future needs and to engage directly with local stakeholders to align supply with real demand pressures.

3.3

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

The Shire continued to advocate for improvements to the road network, particularly related to damage from Cyclone Zelia.

The Shire participated in the Office of the Auditor General Maintaining Regional Local Roads Audit, which assessed local government management of the maintenance of local roads.

In January 2025, representatives from the Office of the Auditor General joined Shire officers to assess the condition of unsealed roads as well as the local governments' capabilities in maintaining extensive road networks.

The Shire expressed concern about the increasing pressure on the network increasing the need for additional maintenance. The Shire took representatives to a number of locations showcasing the damage for natural disasters and wet season rains.

The report is expected to be published next financial year.

During the 2024/25 financial year, the Shire spent \$10,177,095 on road related works, including Emergency Works, Floodways, Maintenance Grading, Gravel Resheeting, and associated road improvements. The above-mentioned expenditure included funding from the Western Australian Local Government Grant Commission (WALGGC) and Main Roads Western Australia (MRWA).

In addition, the Shire spent \$1,941,794 on Aboriginal Access Roads (AAR) with grant funding received from the Western Australian Local Government Grant Commission (WALGGC) and Main Roads Western Australia (MRWA). The Shire has undertaken analysis which estimates that close to \$200M in road rehabilitation works including resheeting is required.

3.4

Emergency Management

Two extreme weather events have impacted roads within the Shire.

Firstly, the Marble Bar Microburst occurred two weeks before Cyclone Zelia, and while the damage was not as widespread as the Cyclone, there was significant damage in Marble Bar, with several homes destroyed.

On Thursday, January 23, after 6 pm, wind gusts of 113km/hr were recorded, and the area was hit by a large thunderstorm. The area was affected by 21.2mm of rain in a short period of time.

Several agencies were involved in the clean-up. These included DFES, Horizon Power, SES, WAPOL, Water Corporation, and the Shire.

Still working to repair damage from this event, the area was then impacted by Cyclone Zelia, which hit on February 14, 2025. Cyclone Zelia made landfall at the mouth of the De Grey River. She was a Category 4 system, and winds registered at 290km/hr.

In total 22 roads were identified with flood damage with the list of roads requiring urgent rehabilitation being: Punmu Road, Noreena-Roy Hill Road, Muccan-Shay Gap Road, Goldsworthy Road, Boreline Road, Skull Springs Road (East of the airport), Munjina-Roy Hill Road,

Warrawagine Road, Kunawarritji Access Road, Corunna Downs Road, Jigalong Road, Mt Divide Road, Talawana Track, Balfour Downs Road, North Pole Road, Hillside-Marble Bar Road, Hillside-Woodstock Road, Goldsworthy-Shay Gap Road, Limestone-Marble Bar Road, Marble Bar Pool Road and Lynus Lookout Road. The estimated repair costs for these roads is estimated at \$60M, including floodway reconstruction works.

Shire Officers were active in the fuel reduction space, working alongside DBCA, DFES and Indigenous Ranger Groups to carry out fuel reduction burns between the new Purungunya National Park and Skull Springs Rd, Nullagine. Officers also assisted mine site emergency services officers with planning and actioning fuel reduction burns within proximity to site critical infrastructure.

New Fire Trailers for Remote Aboriginal Communities

Eight firefighting trailers were delivered to the Shire in June 2025. Trailers will be deployed to Jigalong, Parnngurr, Punmu, Warralong, Kunwarritji, Kiwirrkurra and Nullagine in late July 2025. The Shire received funding from BHP and Consolidated Minerals to cover the cost of the new trailers.

Below:
New fire trailer for the
Parnngurr community



3.5

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

Throughout the reporting period, the Shire undertook regular maintenance and improvement activities across Marble Bar, Nullagine, and Newman. Monthly maintenance was carried out in parks and along road verges, including mowing, whipper snipping, edging, tree trimming, leaf collection, weed spraying, and fertilising. Additional work involved pruning and removing dead trees and stumps.

Garden beds at town entrances were upgraded with new tree plantings, while existing beds were mulched and supplemented with additional trees. Landscaping activities were completed at locations such as Knox Way, Kalgan Drive, the Newman Airport entrance, and other prominent areas. Regular repairs were also undertaken on sprinklers and reticulation systems.

All Shire-managed sporting ovals received ongoing care, including mowing, weed spraying, and fertilising, along with structural repairs to cricket nets, seating areas, and fencing.

Drain maintenance was completed prior to the rainy season to remove trees and debris. Between November 2024 and February, severe storm events – including Cyclone Zelia – required extensive tree clearing and removal.

The Shire also addressed incidents of vandalism by repairing damaged fences, gates, and playground equipment, replacing bins, and removing graffiti. Playground maintenance included replacing Softfall surfaces and outdated equipment to ensure safety and compliance.

The Shire installed 127 new shade sails at key locations throughout the Newman township. The total cost of this project was \$254,903.

Lee Lane Mural

The Lee Lane Mural, funded by the Shire, was created by Mel McVee and Tash Alibegovic as a part of the upgrade of the town centre and was completed in September 2024. This mural celebrates the native species of fauna, flora and insects of the surrounding area on a starlit night. Lines in the background represent the idea of rambling while linking the artwork together. Within the artwork there are a variety of species both iconic, and unusual – encouraging people to go out and discover the surrounding landscapes.



“The Midnight Ramble” species featured include Wattle (*acacia colei* var. *colei*), Spider Flower (*areocleome oxalidea*), Hancock’s Iron Ore Plant (*astrotricha hamptonii*), Cockroach Bush (*senna notabilis*), Eremaean Lamb’s Poison (*isotropis iophyta*), Desert Jasmine (*jasminum didymum* ssp. *lineare*), Silky Glycine (*glycine canescens*) and Fanflower (Family *Goodeniaceae*) with the beloved Bilby (*macrotis*), Handmaiden Moth (*amata chroma*) and Flower Beetle (*eupoecila inscripta*) hiding among them.

The vibrant artwork of Martumili artist Marlene Anderson was transformed into a colourful mural to be installed by Mel McVee (of Melski Art) on the footpath at Miners Promise Park in East Newman. Marlene’s work is called ‘Kun Kun’ (Kuny-kuny) which is a soak accessing a large body of underground water, located southeast of Kunawarritji (Canning Stock Route Well 33).

Soaks, or soakwaters, derive their name from the manner in which their waters generally seep into the sand from below stores, as part of an ephemeral river or creek.

3.6

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

Ongoing monitoring of the Shire's CCTV network and assistance to WA Police continues.

The Shire is currently developing a CCTV Master plan, and undertaking improvement works to standardise infrastructure.

3.7

Complete Newman Wastewater Treatment Plant (WWTP).

Contractors were engaged and commenced vegetation clearing within the proposed extension footprint as part of early works.

The Shire advertised the Request for Tender (RFT) for the new WWTP design and construction project in March 2025, which included a mandatory on-site briefing in April 2025. This RFT closed in June 2025.

3.8

Support improved services to remote Aboriginal communities.

Emergency road grading was undertaken, following Cyclone Zelia in February, to restore access to remote Aboriginal Communities. Recovery will continue into the next financial year, with more than \$60M in damages.

Continued advocacy for additional funding to be allocated for roads.

The Shire also worked closely with a number of communities to advocate for better housing and access to services.

3.9

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

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

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

The towns of Newman, Nullagine and Marble Bar are both ringed and peppered with Unallocated Crown

Land (UCL) that essentially limits any further development for extension of land for industrial or commercial or residential purposes. A key contributor to the lack of industrial land is the sheer amount of UCL in and around Newman, Marble Bar and Nullagine. The release of this land is beyond the control of the Shire. However, the President and CEO are working tirelessly, advocating the State Government to investigate and release UCL to enable private sector development and expansion of all towns.

Natural Environment

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

4.1

Develop a Waste Management Strategy.

The Request for Quotation for the development of a Waste Management Strategy was published in March 2025 and closed in April 2025. The tender evaluation was completed in June 2025, resulting in a recommendation for award. This initiative will produce a comprehensive Shire-wide Waste Management and Resource Recovery Strategy, aligned with both the Waste Authority's Waste Strategy 2030 and the Shire's broader strategic objectives within the waste hierarchy framework. The strategy will address significant local waste streams

across townships and facilities, encompassing general household waste, recycling, green waste/organics, and key recovery categories such as e-waste, batteries, tyres, mattresses, scrap metal, and white goods. Additionally, it will present actionable solutions for Nullagine and Marble Bar as their landfill sites near capacity, taking into account Pilbara-specific logistical considerations. The approach will aim to enhance diversion rates and reinforce service resilience across short-, medium-, and long-term timeframes.

4.2

Increase recycling and waste education.

Solid Waste

- Finalised Cleanaway Contract, including a new Rubbish truck.
- Opened the Household Waste Recycling Centre.
- Founded an internal Litter Control Team.
- IT upgrades, including internet at the weighbridge and 4G improvements.

- Container Deposit Scheme Refund Point processed 1.7 million containers this financial year.
- Several resource recovery activities completed, sending tyres, mattresses, batteries, eWaste and scrap steel offsite for recycling.

Below: Rocky/Yapu, the Shire's new rubbish truck





Above: New fire trailers were delivered to remote Aboriginal communities

4.3

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

Recycled Water Network

- Installed new water meters at St Johns, East Newman, Dingo Park, Iron Ore Parade to improve monitoring, reporting, and early detection of leaks or irregular consumption.
- Inspected and reinforced sections of ageing pipework within the network to reduce the risk of pipe failures.
- Assessed the mainline to confirm structural integrity and capacity, ensuring the existing pipe can be used for future expansion works without full replacement.

This allows for the addition of new nodes to the system more efficiently.

- Planned for additional recycled water storage to complement the existing reservoir, increasing resilience during summer and peak usage periods.
- Completed maintenance works on chlorine dosing units at ovals to ensure consistent water quality and compliance with public health standards.

4.4

Support improved air quality.

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

4.5

Improve the standard of presentation and progressively green the towns.

During 2024/2025, the Shire undertook tree planting and landscaping initiatives to enhance town aesthetics and promote sustainability. Trees were planted along **Kalgan Drive** and **Newman Drive**, contributing to improved streetscapes. Additionally, **garden beds** were established at the town entrances of Newman and Nullagine, creating welcoming and visually appealing entry points for residents and visitors.

4.6

Conserve natural vegetation, green spaces, and bushland

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

4.7

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

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

KEY
RESULT
AREA

5

Governance

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

5.1

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

Community Engagement

During 2024–2025, the Shire strengthened its focus on transparent and inclusive engagement through Your Say East Pilbara and in-person consultations across Newman, Marble Bar, Nullagine, and remote communities.

- The platform attracted 4,857 visits, generating 412 contributions and an engagement rate of 7.3%. These results reflect a strong level of community interest, with residents not only visiting but actively contributing to shaping Shire initiatives.
- A further 143 registrations expanded the participant base, ensuring new voices were represented in decision-making.
- Engagement spanned more than a dozen significant projects, including the Public Health Plan, Youth Plan 2025–2030, Reconciliation Action Plan, Community Facilities Plan, Local Planning Scheme Review, and community initiatives such as the Outback Fortescue Festival and Stars of the East Pilbara Community and Sports Awards.

- The most active projects were the Public Health Plan, Kings Birthday Public Holiday Survey, and the Coastal Hazard Risk Management Adaptation Plan, each demonstrating targeted interest in planning, policy and community priorities.

Alongside these projects, the Shire undertook extensive consultation as a part of the development of the Youth Plan 2025–2030. More than 700 young people and stakeholders were engaged through multiple channels, including 326 young people participating in Youth and Community Hub workshops, Interagency Network consultation on Youth Justice, and place-based youth engagement sessions in Nullagine, Marble Bar and Newman. In addition, the Youth Plan Your Say project recorded 364 visits, with 86 participants actively contributing across multiple pages.

These results highlight not only the breadth of engagement across diverse issues, but also the willingness of the community to participate in shaping local priorities, providing the Shire with a more representative evidence base for decision-making.





Above: The crèche at Newman Recreation Centre

5.2

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

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

5.3

Engage young people in civic leadership

Young people have been actively involved with the Shire over the course of the year, providing valuable input into these important plans and projects. A callout for the new Youth Advisory Committee was released in the first quarter of 2025.

The YAC's aims are:

- To promote improved access to Council facilities and services for young people and recommend how their needs may be satisfied.
- To provide young people with a greater understanding of the role of Local Government and how they can participate in the decision-making process.
- To provide A forum to raise issues of concern affecting young people (10–25 years) in the Shire of East Pilbara.



5.4

Ensure a high standard of organisational management and effectiveness.

The Shire continues to meet its obligations under the *Local Government Act 1995* to plan and be accountable to the community. Local Government is a service-lead industry, which depends on a workforce that is effectively and efficiently resourced, engaged and empowered to deliver the Council's and the community's strategic priorities. Developing the capability of the Shire's workforce, providing effective leadership, and embedding fit-for-purpose systems and processes will enable an agile, collaborative, and responsive workforce that will have influence on the quality of life enjoyed by our diverse community, business partners and visitors.

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



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



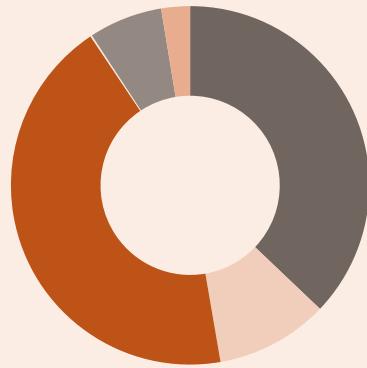
Financial Summary

Finance 2024/2025



REVENUE

	\$
Rates	37,139,828
Grants, subsidies and contributions	10,190,617
Fees and charges	43,371,577
Service charges	150,432
Interest revenue	6,641,952
Other revenue	2,599,265
Total	100,093,671

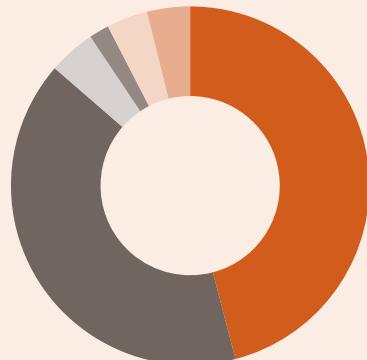


- Rates
- Grants, subsidies and contributions
- Fees and charges
- Service charges
- Interest revenue
- Other revenue



EXPENSES

	\$
Employee costs	25,779,830
Materials and contracts	22,702,291
Utility charges	2,380,335
Finance costs	1,011,296
Insurance	2,086,444
Other expenditure	2,174,105
Total	56,134,301



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

Depreciation	\$59,653,698
--------------	--------------

Right: Mother's Day Classic, May 2025



SHIRE OF EAST PILBARA	2023/2024	2024/2025	TREND
Total Number of Rateable Properties	4,886	4,951	▲
Minimum General Residential Rate	\$1,100	\$1,185	▲
Rates Levied (excluding services)	\$30,505,774	\$37,160,529	▲

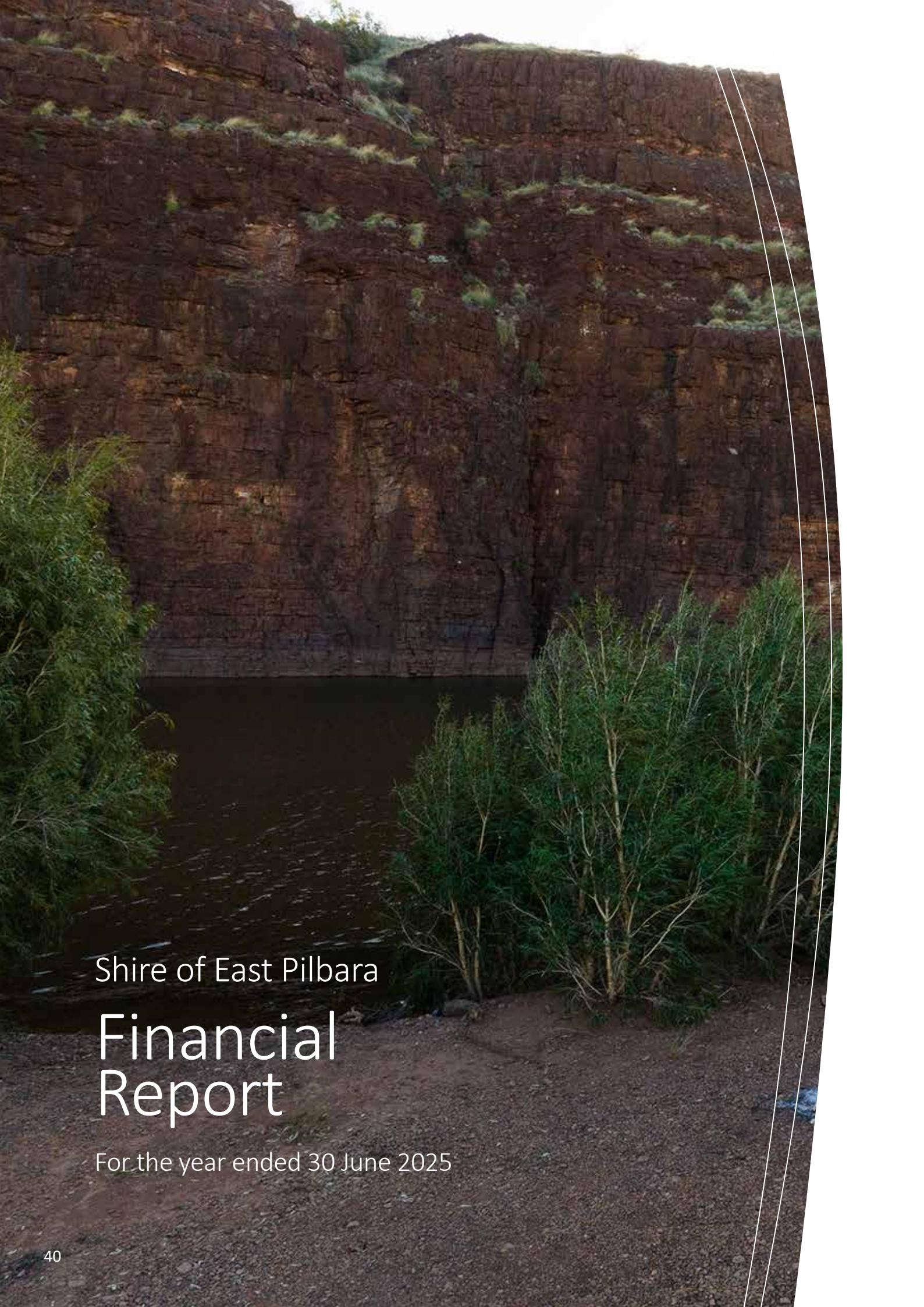
SALARY RANGE (\$ per annum)	Total
10,000 - 130,000	299
130,000 - 140,000	5
140,000 - 150,000	9
150,000 - 160,000	2
160,000 - 170,000	7
170,000 - 180,000	6
180,000 - 190,000	
190,000 - 200,000	2
200,000 - 210,000	
210,000 - 220,000	5
220,000 - 230,000	
230,000 - 240,000	
240,000 - 250,000	
250,000 - 260,000	
260,000 - 270,000	

SHIRE OF EAST PILBARA	2022/23	2023/24	2024/25	TREND
Total Staff Numbers (including Casuals)	247	266	331	▲
Full Time Equivalent Staff	168.92	194.51	221.4	▲
Aboriginal and Torres Strait Islander Employees	23	30	36	▲
Women Employees	148	159	198	▲
Employees with Disabilities	2	3	7	▲

The above information relating to salaries is provided in accordance with regulation 19B(2)(a) of the *Local Government (Administration) Regulations 1996*.

The Chief Executive Officer's Total Remuneration Package is **\$336,450**.





Shire of East Pilbara
**Financial
Report**

For the year ended 30 June 2025

Each year, local governments must present a set of audited financial statements to their council and community. At the end of this Annual Report, the Shire's Audited Financial Statements for 2024/25 are published.

What you will find in the statements

The financial statements set out the financial performance, financial position and cash flows of the Shire for the financial year ended 30 June 2025. The format of the financial statements is standard across all Western Australian local governments and complies with both the accounting and reporting requirements of Australian Accounting Standards and requirements as set down by the WA Department of Local Government, Sport and Cultural Industries.

Chief Executive Officer's Statement

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

Primary financial statements

The financial statements incorporate six primary financial statements:

1. **Income Statement** – provides a summary of the Shire's financial performance for 2024/25, listing all income and expenses. This statement also includes Council's adopted (unamended) 2024/25 Annual Budget to provide a comparison between the projected and the actual amounts.

2. **Statement of Comprehensive Income by Nature or Type** – chiefly records changes in the fair value of the Shire's Infrastructure, Property, Plant and Equipment.
3. **Statement of Financial Position** – this provides a snapshot of the Shire's financial position on 30 June 2025, confirming its assets, liabilities and "net wealth".
4. **Statement of Changes in Equity** – records the overall change for the year (in dollars) of Shire's "net wealth".
5. **Statement of Cash Flows** – details from where the Shire's cash was sourced and where it was spent. This statement also includes Council's adopted (unamended) 2024/25 Annual Budget to provide a comparison between the projected and the actual amounts.
6. **Rate Setting Statement** – indicates the total amount raised from general rates and the impact on the bottom line of the revenues raised from general rates for 2024/25.

The Audited 2025/25 Financial Statements, which include these six primary statements, accompanying notes and a complete financial analysis, are reproduced in full in the following pages of the Annual Report.

SHIRE OF EAST PILBARA
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

Statement by CEO	43
Statement of comprehensive income	44
Statement of financial position	45
Statement of changes in equity	46
Statement of cash flows	47
Statement of financial activity	48
Index of notes to the financial report	49
Independent auditor's report	87

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 2025**

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

Statement by CEO

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

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

Signed on the

25th day of *November* *2025*



CEO

Steven Harding

SHIRE OF EAST PILBARA
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 Actual	2025 Budget	2024 Actual
		\$	\$	\$
Revenue				
Rates	2(a),26	37,139,828	37,746,884	33,520,838
Grants, subsidies and contributions	2(a)	7,230,672	6,995,000	8,450,755
Fees and charges	2(a)	43,371,577	31,277,720	29,047,899
Service charges	2(a)	150,432	143,400	143,406
Interest revenue	2(a)	6,641,952	3,042,300	4,992,544
Other revenue	2(a)	2,277,189	2,210,700	2,232,808
		96,811,650	81,416,004	78,388,250
Expenses				
Employee costs	2(b)	(25,779,830)	(24,415,860)	(21,247,516)
Materials and contracts		(22,702,291)	(30,077,620)	(23,660,869)
Utility charges		(2,380,335)	(842,400)	(2,199,036)
Depreciation		(59,653,698)	(16,335,740)	(58,231,027)
Finance costs	2(b)	(1,011,296)	(404,600)	(1,111,979)
Insurance		(2,086,444)	(1,461,390)	(1,689,177)
Other expenditure	2(b)	(2,174,105)	(850,860)	(1,060,026)
		(115,787,999)	(74,388,470)	(109,199,630)
		(18,976,349)	7,027,534	(30,811,380)
Capital grants, subsidies and contributions	2(a)	2,959,945	12,580,894	8,226,614
Profit on asset disposals		326,516	516,630	101,720
Loss on asset disposals		0	(34,070)	(411,870)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(4,440)	0	2,102
		3,282,021	13,063,454	7,918,566
Net result for the period	25(b)	(15,694,328)	20,090,988	(22,892,814)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	17	(42,108,884)	0	737,551
Total other comprehensive income for the period	17	(42,108,884)	0	737,551
Total comprehensive income for the period		(57,803,212)	20,090,988	(22,155,263)

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



SHIRE OF EAST PILBARA
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Note	2025	2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	10,035,542	10,409,269
Trade and other receivables	5	10,516,346	7,263,942
Other financial assets	4(a)	117,931,286	90,161,660
Inventories	6	61,570	29,991
Other assets	7	2,747,290	4,373,171
TOTAL CURRENT ASSETS		141,292,034	112,238,033
NON-CURRENT ASSETS			
Trade and other receivables	5	9,570	14,544
Other financial assets	4(b)	99,524	103,964
Property, plant and equipment	8	86,591,261	86,274,245
Infrastructure	9	511,926,555	587,731,015
TOTAL NON-CURRENT ASSETS		598,626,910	674,123,768
TOTAL ASSETS		739,918,944	786,361,801
CURRENT LIABILITIES			
Trade and other payables	12	13,520,487	5,936,842
Other liabilities	13	6,692,561	4,134,689
Borrowings	14	4,132,919	3,753,011
Employee related provisions	15	1,659,912	1,470,215
TOTAL CURRENT LIABILITIES		26,005,879	15,294,757
NON-CURRENT LIABILITIES			
Borrowings	14	2,835,194	6,968,113
Employee related provisions	15	217,775	122,895
Other provisions	16	18,763,947	14,076,675
TOTAL NON-CURRENT LIABILITIES		21,816,916	21,167,683
TOTAL LIABILITIES		47,822,795	36,462,440
NET ASSETS		692,096,149	749,899,361
EQUITY			
Retained surplus		108,198,092	139,133,644
Reserve accounts	29	103,479,475	88,238,250
Revaluation surplus	17	480,418,582	522,527,467
TOTAL EQUITY		692,096,149	749,899,361

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 2025

	Note	Retained surplus	Reserve accounts	Revaluation surplus	Total equity
		\$	\$	\$	\$
Balance as at 1 July 2023		172,716,247	77,548,461	521,789,916	772,054,624
Comprehensive income for the period					
Net result for the period		(22,892,814)	0	0	(22,892,814)
Other comprehensive income for the period	17	0	0	737,551	737,551
Total comprehensive income for the period		(22,892,814)	0	737,551	(22,155,263)
Transfers to reserve accounts	29	(10,689,789)	10,689,789	0	0
Balance as at 30 June 2024		139,133,644	88,238,250	522,527,467	749,899,361
Comprehensive income for the period					
Net result for the period		(15,694,328)	0	0	(15,694,328)
Other comprehensive income for the period	17	0	0	(42,108,884)	(42,108,884)
Total comprehensive income for the period		(15,694,328)	0	(42,108,884)	(57,803,212)
Transfers from reserve accounts	29	749,567	(749,567)	0	0
Transfers to reserve accounts	29	(15,990,792)	15,990,792	0	0
Balance as at 30 June 2025		108,198,092	103,479,475	480,418,582	692,096,149

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



SHIRE OF EAST PILBARA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		35,738,803	32,661,815
Grants, subsidies and contributions		5,791,189	7,454,641
Fees and charges		44,730,280	29,514,938
Service charges		150,432	143,406
Interest revenue		6,641,952	4,992,544
Goods and services tax received		226,922	600,721
Other revenue		2,277,189	2,232,808
		<u>95,556,767</u>	<u>77,600,873</u>
Payments			
Employee costs		(25,722,175)	(20,909,343)
Materials and contracts		(15,631,743)	(26,845,679)
Utility charges		(2,380,335)	(2,199,036)
Finance costs		(357,429)	(473,517)
Insurance paid		(2,086,444)	(1,689,177)
Goods and services tax paid		(919,966)	0
Other expenditure		(2,174,105)	(592,987)
		<u>(49,272,197)</u>	<u>(52,709,739)</u>
Net cash provided by operating activities	18(b)	46,284,570	24,891,134
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for financial assets at amortised cost		(27,769,626)	(20,661,660)
Payments for purchase of property, plant & equipment	8(a)	(7,708,299)	(5,636,752)
Payments for construction of infrastructure	9(a)	(14,672,155)	(13,440,176)
Proceeds from capital grants, subsidies and contributions		6,779,557	11,805,403
Proceeds from sale of property, plant & equipment		465,237	182,357
Net cash (used in) investing activities		<u>(42,905,286)</u>	<u>(27,750,828)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	28(a)	(3,753,011)	(3,417,822)
Proceeds from new borrowings	28(a)	0	630,000
Net cash (used in) financing activities		<u>(3,753,011)</u>	<u>(2,787,822)</u>
Net (decrease) in cash held		(373,727)	(5,647,516)
Cash at beginning of year		10,409,269	16,056,785
Cash and cash equivalents at the end of the year	18(a)	10,035,542	10,409,269

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



SHIRE OF EAST PILBARA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 Actual	2025 Budget	2024 Actual
		\$	\$	\$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	26	35,000,618	35,610,259	31,495,888
Rates excluding general rates	26	2,139,210	2,136,625	2,024,950
Grants, subsidies and contributions		7,230,672	6,995,000	8,450,755
Fees and charges		43,371,577	31,277,720	29,047,899
Service charges		150,432	143,400	143,406
Interest revenue		6,641,952	3,042,300	4,992,544
Other revenue		2,277,189	2,210,700	2,232,808
Profit on asset disposals		326,516	516,630	101,720
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(4,440)	0	2,102
		97,133,726	81,932,634	78,492,072
Expenditure from operating activities				
Employee costs		(25,779,830)	(24,415,860)	(21,247,516)
Materials and contracts		(22,702,291)	(30,077,620)	(23,660,869)
Utility charges		(2,380,335)	(842,400)	(2,199,036)
Depreciation		(59,653,698)	(16,335,740)	(58,231,027)
Finance costs		(1,011,296)	(404,600)	(1,111,979)
Insurance		(2,086,444)	(1,461,390)	(1,689,177)
Other expenditure		(2,174,105)	(850,860)	(1,060,026)
Loss on asset disposals		0	(34,070)	(411,870)
		(115,787,999)	(74,422,540)	(109,611,500)
Non-cash amounts excluded from operating activities	27(a)	60,085,343	15,853,180	57,478,090
Amount attributable to operating activities		41,431,070	23,363,274	26,358,662
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		2,959,945	12,580,894	8,226,614
Proceeds from disposal of assets		465,237	832,000	182,357
		3,425,182	13,412,894	8,408,971
Outflows from investing activities				
Acquisition of property, plant and equipment	8(a)	(7,708,299)	(62,822,229)	(5,636,752)
Acquisition of infrastructure	9(a)	(14,672,155)	(17,675,818)	(13,440,176)
		(22,380,454)	(80,498,047)	(19,076,928)
Amount attributable to investing activities		(18,955,272)	(67,085,153)	(10,667,957)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	28(a)	0	35,000,000	630,000
Transfers from reserve accounts	29	749,567	19,643,786	0
		749,567	54,643,786	630,000
Outflows from financing activities				
Repayment of borrowings	28(a)	(3,753,011)	(4,703,100)	(3,417,822)
Transfers to reserve accounts	29	(15,990,792)	(12,764,644)	(10,689,789)
		(19,743,803)	(17,467,744)	(14,107,611)
Amount attributable to financing activities		(18,994,236)	37,176,042	(13,477,611)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	27(b)	10,976,214	6,545,837	8,763,120
Amount attributable to operating activities		41,431,070	23,363,274	26,358,662
Amount attributable to investing activities		(18,955,272)	(67,085,153)	(10,667,957)
Amount attributable to financing activities		(18,994,236)	37,176,042	(13,477,611)
Surplus or deficit after imposition of general rates	27(b)	14,457,776	0	10,976,214

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



**SHIRE OF EAST PILBARA
FOR THE YEAR ENDED 30 JUNE 2025**

INDEX OF NOTES TO THE FINANCIAL REPORT

- Note 1 Basis of preparation
- Note 2 Revenue and expenses
- Note 3 Cash and cash equivalents
- Note 4 Other Financial Assets
- Note 5 Trade and Other Receivables
- Note 6 Inventories
- Note 7 Other assets
- Note 8 Property, plant and equipment
- Note 9 Infrastructure
- Note 10 Fixed assets
- Note 11 Leases
- Note 12 Trade and other payables
- Note 13 Other liabilities
- Note 14 Borrowings
- Note 15 Employee related provisions
- Note 16 Other provisions
- Note 17 Revaluation surplus
- Note 18 Notes to the Statement of Cashflows
- Note 19 Capital Commitments
- Note 20 Related party transactions
- Note 21 Financial Risk Management
- Note 22 Events occurring after the end of the reporting period
- Note 23 Other material accounting policies
- Note 24 Function and Activity

Information required by legislation

- Note 24 Rating information
- Note 25 Determination of surplus or deficit
- Note 26 Borrowing and lease liabilities
- Note 27 Reserve accounts
- Note 28 Trust funds

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

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

Critical accounting estimates and judgements

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

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

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

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

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

Fair value hierarchy information can be found in Note 24

The local government reporting entity

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

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

Initial application of accounting standards

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

- AASB 2020-1 *Amendments to Australian Accounting Standards*
 - *Classification of Liabilities as Current or Non-current*
- AASB 2022-5 *Amendments to Australian Accounting Standards*
 - *Lease Liability in a Sale and Leaseback*
- AASB 2022-6 *Amendments to Australian Accounting Standards*
 - *Non-current Liabilities with Covenants*
- AASB 2023-3 *Amendments to Australian Accounting Standards*
 - *Disclosure of Non-current Liabilities with Covenants: Tier 2*
- AASB 2024-1 *Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements: Tier 2 Disclosures*
- AASB 2023-1 *Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements*

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

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

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

New accounting standards for application in future years

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

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

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

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and Charges - Use of Facilities general	Permission to enter and use facilities and equipment, attend	Single point in time	Full payment in advance or on entry, where applicable credit	None	On entry to facility or at time of confirming booking
Fees and charges - sale of stock	kisok 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

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

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

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	37,139,828	0	37,139,828
Grants, subsidies and contributions	7,230,672	0	0	0	7,230,672
Fees and charges	40,168,248	0	3,203,329	0	43,371,577
Service charges	0	0	150,432	0	150,432
Interest revenue	0	0	0	6,641,952	6,641,952
Other revenue	0	0	0	2,277,189	2,277,189
Capital grants, subsidies and contributions	0	2,959,945	0	0	2,959,945
Total	47,398,920	2,959,945	40,493,589	8,919,141	99,771,595

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	33,520,838	0	33,520,838
Grants, subsidies and contributions	8,450,755	0	0	0	8,450,755
Fees and charges	22,453,643	0	6,594,256	0	29,047,899
Service charges	0	0	143,406	0	143,406
Interest revenue	0	0	0	4,992,544	4,992,544
Other revenue	0	0	0	2,232,808	2,232,808
Capital grants, subsidies and contributions	0	8,226,614	0	0	8,226,614
Total	30,904,398	8,226,614	40,258,500	7,225,352	86,614,864

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	Note	2025 Actual	2024 Actual
		\$	\$
Interest revenue			
Interest on reserve account		4,173,837	3,719,843
Trade and other receivables overdue interest		547,694	869,410
Other interest revenue		1,920,421	403,291
		6,641,952	4,992,544
The 2025 original budget estimate in relation to:			
Trade and other receivables overdue interest was \$448,300			
Fees and charges relating to rates receivable			
Charges on instalment plan		9,600	7,842
The 2025 original budget estimate in relation to:			
Charges on instalment plan was \$49,900			
(b) Expenses			
Auditors remuneration			
- Audit of the Annual Financial Report		100,986	84,145
- Other services – grant acquittals		12,800	21,469
		113,786	105,614
Employee Costs			
Employee benefit costs		21,061,845	20,575,933
Other employee costs		4,717,985	671,583
		25,779,830	21,247,516
Finance costs			
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss		357,429	473,517
Provisions: unwinding of discount		653,867	638,462
		1,011,296	1,111,979
Other expenditure			
Impairment losses on rates and statutory receivables		654,342	541,932
Impairment losses on trade receivables		1,047,666	(74,893)
Sundry expenses		472,097	592,987
		2,174,105	1,060,026

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

3. CASH AND CASH EQUIVALENTS

Cash at bank and on hand
Total cash and cash equivalents

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

Note	2025	2024
	\$	\$
	10,035,542	10,409,269
18(a)	10,035,542	10,409,269
	1,793,835	4,846,215
18(a)	8,241,707	5,563,054
	10,035,542	10,409,269

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Term deposits

Held as

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

Note	2025	2024
	\$	\$
	117,931,286	90,161,660
18(a)	117,931,286	90,161,660
	117,931,286	90,161,660
	117,931,286	90,161,660
	14,451,811	1,923,410
18(a)	103,479,475	88,238,250
	117,931,286	90,161,660
	99,524	103,964
	99,524	103,964
	103,964	101,862
	(4,440)	2,102
	99,524	103,964

(b) Non-current assets

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss

Units in Local Government House Trust - opening balance
Movement attributable to fair value increment
Units in Local Government House Trust - closing balance

Financial assets at fair value through profit or loss

The Shire classifies financial assets at fair value through profit or loss:

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

Impairment and risk

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

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.

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

5. TRADE AND OTHER RECEIVABLES

	Note	2025	2024
		\$	\$
Current			
Rates and statutory receivables		5,834,100	4,330,309
Trade receivables		8,149,027	5,734,755
GST receivable		693,044	0
Allowance for credit losses of rates and statutory receivables		(3,354,061)	(2,709,640)
Allowance for credit losses of trade receivables	22(b)	(805,764)	(91,482)
		10,516,346	7,263,942
Non-current			
Rates and statutory receivables		9,570	14,544
		9,570	14,544

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non-financial assets is:
Trade and other receivables from contracts with customers
Contract assets
Allowance for credit losses of trade receivables
Total trade and other receivables from contracts with customers

Note	30 June	30 June	1 July
	2025	2024	2023
	Actual	Actual	Actual
	\$	\$	\$
7	8,149,027	5,734,755	5,499,190
5	34,303	2,196,239	2,769,294
	(805,764)	(91,482)	(166,375)
	7,377,566	7,839,512	8,102,109

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

Impairment and risk exposure

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

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

6. INVENTORIES

	Note	2025	2024
Current		\$	\$
Fuel & materials		61,288	23,715
Martumilli Baskets		282	6,276
		61,570	29,991

The following movements in inventories occurred during the year:

Balance at beginning of year	29,991	97,409
Inventories expensed during the year	58,166	(513,074)
Additions to inventory	(26,587)	445,656
Balance at end of year	61,570	29,991

MATERIAL ACCOUNTING POLICIES

General

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

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

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

7. OTHER ASSETS

	2025	2024
	\$	\$
Other assets - current		
Prepayments	0	13,986
Accrued income	2,712,987	2,162,946
Contract assets	34,303	2,196,239
	2,747,290	4,373,171

MATERIAL ACCOUNTING POLICIES

Other current assets

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

Contract assets

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

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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.

	Assets not subject to operating lease		Assets subject to operating lease		Total property		Plant and equipment		Total property, plant and equipment \$
	Note	Land	Buildings	Buildings	Land	Buildings	Work in progress	Total property \$	
Balance at 1 July 2023		3,581,100	56,461,986	18,173,769	3,581,100	74,635,755	0	78,216,855	589,952
Additions	0	2,696,961	107,191	0	2,804,152	40,044	2,844,196	47,105	2,745,451
Disposals	0	(59,687)	0	(59,687)	0	(59,687)	0	0	(146,539)
Depreciation	0	(3,502,181)	(875,202)	0	(4,377,383)	(4,377,383)	(156,738)	(1,843,544)	(6,377,665)
Transfers	0	0	0	0	0	0	0	0	0
Balance at 30 June 2024	8(b)	3,581,100	55,597,079	17,405,758	3,581,100	73,002,837	40,044	76,623,981	480,319
Comprises:									
Gross balance amount at 30 June 2024		3,581,100	105,422,535	26,285,004	3,581,100	131,707,539	40,044	135,328,683	2,221,787
Accumulated depreciation at 30 June 2024		0	(49,825,456)	(8,879,246)	0	(58,704,702)	0	(58,704,702)	(1,741,468)
Balance at 30 June 2024		3,581,100	55,597,079	17,405,758	3,581,100	73,002,837	40,044	76,623,981	480,319
Additions	0	1,539,577	873,923	0	2,413,500	3,749,456	6,162,956	299,155	1,246,188
Disposals	0	0	0	0	0	0	0	0	(138,722)
Depreciation	0	(3,884,503)	(905,159)	0	(4,789,662)	0	(4,789,662)	(210,429)	(2,245,853)
Transfers	0	(6,617)	0	(6,617)	0	(6,617)	0	0	(6,617)
Balance at 30 June 2025	8(b)	3,581,100	53,245,536	17,374,522	3,581,100	70,620,058	3,789,500	77,990,658	569,045
Comprises:									
Gross balance amount at 30 June 2025		3,581,100	106,955,496	27,158,927	3,581,100	134,114,423	3,789,500	141,485,023	2,520,942
Accumulated depreciation at 30 June 2025		0	(53,709,960)	(9,784,405)	0	(63,494,365)	0	(63,494,365)	(1,951,897)
Balance at 30 June 2025	8(b)	3,581,100	53,245,536	17,374,522	3,581,100	70,620,058	3,789,500	77,990,658	569,045
									8,031,558
									86,591,261

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2025 \$	Carrying amount 2024 \$	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date								
Land and buildings								
Land - market value		3,581,100	3,581,100	3	Market Approach using recent observable market data for similar properties	Independent registered valuer	July 2022	While the unit rates based on square metre could be supported by market evidence (Level 2) other inputs such as zoning, restrictions, accessibility (Level 3) required extensive professional judgement and impacted significantly on the final determination.
Total land	8(a)	3,581,100	3,581,100			Independent registered valuer	July 2022	
Buildings - non specialised		34,502,342	26,889,997	2	Market approach using recent observable market data or similar properties	Independent registered valuer	July 2022	This required estimating the replacement cost for each building by componentising the buildings into significant parts with different useful lives and taking into account a range of factors. Other inputs such as residual value, useful life, pattern of consumption and asset condition required extensive professional judgement and impacted significantly on the final determination.
Buildings - specialised		39,907,216	46,132,84	3	Cost approach using depreciated replacement cost	Independent registered valuer and management valuation	July 2022	
Total buildings	8(a)	74,409,558	73,042,881					
(ii) Cost								
Furniture and equipment								
Plant and equipment		NA	Cost	NA	Purchase Cost	Cost	NA	Purchase Cost

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

9. INFRASTRUCTURE

(a) Movements in balances

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

	Infrastructure - roads	Other Footpaths	Infrastructure - drainage	Other infrastructure - Parks, Gardens & Landfill Assets	Other infrastructure - Airports	Other infrastructure - Landfill	Infrastructure - rehabilitation	Other infrastructure - Landfill	Infrastructure - WIP	Total infrastructure
Balance at 1 July 2023	\$ 508,620,769	6,096,315	20,884,520	\$ 29,336,253	43,680,772	\$ 13,160,522	\$ 5,109,322	\$ 626,888,473		
Additions	8,286,981	49,320	0	3,156,002	1,947,873	0		0	0	13,440,176
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	0	(744,272)		0	0	(744,272)
Depreciation	(45,534,976)	(163,004)	(144,994)	(2,107,279)	(3,316,604)	(586,505)		0	0	(51,853,362)
Balance at 30 June 2024	471,372,774	5,982,631	20,739,526	30,384,976	42,312,041	11,829,745	\$ 5,109,322	\$ 587,731,015		
Comprises:										
Gross balance at 30 June 2024	516,907,750	6,145,635	20,884,520	32,492,255	45,628,645	14,076,675		5,109,322		641,244,802
Accumulated depreciation at 30 June 2024	(45,534,976)	(163,004)	(144,994)	(2,107,279)	(3,316,604)	(2,246,930)		0		(53,513,787)
Balance at 30 June 2024	471,372,774	5,982,631	20,739,526	30,384,976	42,312,041	11,829,745	\$ 5,109,322	\$ 587,731,015		
Additions	9,133,713	0	0	359,459	136,019	0		5,042,964		14,672,155
Revaluation increments / (decrements) transferred to revaluation surplus*	(42,108,884)	0	0	0	0	4,033,406		0		(38,075,478)
Depreciation	(45,933,392)	(180,050)	(157,155)	(2,124,856)	(3,450,568)	(561,733)		0		(52,407,754)
Transfers	0	0	0	0	6,617	0		0		6,617
Balance at 30 June 2025	392,464,211	5,802,581	20,532,371	28,619,579	39,004,109	15,301,418	\$ 10,152,286	\$ 511,926,555		
Comprises:										
Gross balance at 30 June 2025	483,932,636	6,145,635	20,884,520	32,851,657	45,771,281	15,863,151		10,152,286		615,601,166
Accumulated depreciation at 30 June 2025	(91,468,425)	(343,054)	(32,149)	(4,232,078)	(6,767,172)	(561,733)		0		(103,674,611)
Balance at 30 June 2025	392,464,211	5,802,581	20,532,371	28,619,579	39,004,109	15,301,418	\$ 10,152,286	\$ 511,926,555		

* Cyclone Zella caused extensive damage to the road network in early 2025. Roads were physically inspected, video and photographic evidence of damage collected. Value of impacted road sections was assessed at zero. That section of road was expressed proportionately to the fair value of road assets to determine impairment. Calculation made on the 22 roads damaged was \$42,108,884. The impairment was offset against the roads revaluation surplus.

**SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

9. INFRASTRUCTURE (Continued)

(b) Carrying amount measurements

	Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date						
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs	
Other infrastructure - Footpaths	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs	
Other infrastructure - Drainage	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs	
Other infrastructure - Parks , Gardens and Landfill Assets	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs	
Other infrastructure - Airports	3	Cost approach using depreciated replacement cost	Independent Valuation	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs	
Other infrastructure - Landfill rehabilitation	2,3	Cost approach using depreciated replacement cost	Independent & Management Valuation	June 2025	Construction costs and current condition, future inflation and discount rates (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.

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset class	Useful life
Buildings	10-60 years
Furniture and equipment	3-5 years
Plant and equipment	3-10 years
Sealed roads and streets	10-80 years
formation	10-80 years
pavement	10-80 years
seal	10-80 years
- bituminous seals	15-74 years
- asphalt surfaces	5-40 years
Gravel roads	10-80 years
formation	10-80 years
pavement	10-80 years
Footpaths - slab	20-70 years
Sewerage piping	20-70 years
Water supply piping and drainage systems	70-80 years
Landfill assets	10-80 years
Landfill rehabilitation	2-15 years

(b) Fully depreciated assets in use

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

Buildings - non specialised	
Buildings - specialised	
Furniture and equipment	
Plant and equipment	
Other property, plant and equipment	

	2025	2024
	\$	\$
Buildings - non specialised	145,000	52,000
Buildings - specialised	2,846,388	1,585,600
Furniture and equipment	1,309,845	1,271,171
Plant and equipment	3,877,375	2,454,031
Other property, plant and equipment	316,815	38,560
	8,495,423	5,401,362

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable value

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

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

Revaluation

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

Revaluation (Cont'd)

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

In accordance with *Local Government (Financial Management) Regulation 17A(4C)*, the Shire is not required to comply with *AASB 136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

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

Gains or losses on disposal

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

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

11. LEASES

(a) Lessor - property, plant and equipment subject to lease

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

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

	2025 Actual	2024 Actual
	\$	\$
Less than 1 year	1,085,010	1,074,367
1 to 2 years	1,110,246	1,099,435
2 to 3 years	1,136,166	1,125,243
3 to 4 years	1,162,793	1,151,815
4 to 5 years	1,190,145	1,179,174
> 5 years	1,218,245	1,207,345
	6,902,605	6,837,379
Amounts recognised in profit or loss for property, plant and equipment subject to lease	1,249,322	1,074,367

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

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

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

MATERIAL ACCOUNTING POLICIES

The Shire as lessor

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

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

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

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 *Revenue from Contracts with Customers* 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 2025

12. TRADE AND OTHER PAYABLES

Current

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

	2025	2024
	\$	\$
Sundry creditors	10,457,101	2,736,166
Prepaid rates	191,574	93,782
Statutory liabilities	0	226,922
Bonds and deposits held	1,549,146	1,428,365
Accrued salaries and wages	533,875	409,076
Other accruals	722,331	942,326
Accrued interest on long term borrowings	66,460	100,205
	13,520,487	5,936,842

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Statutory liabilities

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

Trade and other payables

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

Prepaid rates

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

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

13. OTHER LIABILITIES

	2025	2024
	\$	\$
Current		
Contract liabilities	2,231,270	1,256,481
Capital grant/contributions liabilities	4,461,291	2,878,208
	6,692,561	4,134,689
Reconciliation of changes in contract liabilities		
Opening balance	1,256,481	293,510
Additions	2,231,270	1,256,481
Revenue from contracts with customers included as a contract liability at the start of the period	(1,256,481)	(293,510)
	2,231,270	1,256,481

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$2,231,270 (\$1,256,481 prior year)

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

Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	2,878,208	555,900
Additions	4,461,291	2,878,208
Revenue from capital grant/contributions held as a liability at the start of the period	(2,878,208)	(555,900)
	4,461,291	2,878,208
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	4,461,291	2,878,208

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

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

14. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Bank loans		4,132,919	2,835,194	6,968,113	3,753,011	6,968,113	10,721,124
Total secured borrowings	28(a)	4,132,919	2,835,194	6,968,113	3,753,011	6,968,113	10,721,124

Secured liabilities and assets pledged as security

WATC holds a charge over the Shire's of East Pilbara's general funds and holds first priority over the general funds to secure the loans. All other loan repayments were financed by general purpose revenue.

The Shire has complied with the financial covenants of its borrowing facilities during the 2024 and 2025 years.

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

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

Risk

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

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

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

15. EMPLOYEE RELATED PROVISIONS

Employee related provisions

	2025	2024
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	1,195,522	825,144
Long service leave	409,154	475,931
	1,604,676	1,301,075
Employment on-costs	55,236	169,140
Total current employee related provisions	1,659,912	1,470,215
Non-current provisions		
Employee benefit provisions		
Long service leave	191,872	108,757
	191,872	108,757
Employment on-costs	25,903	14,138
Total non-current employee related provisions	217,775	122,895
Total employee related provisions	1,877,687	1,593,110

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:

Note	2025	2024
	\$	\$
Amounts are expected to be settled on the following basis:		
Less than 12 months after the reporting date	1,659,912	1,470,215
More than 12 months from reporting date	217,775	122,895
	1,877,687	1,593,110

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

16. OTHER PROVISIONS

	Provision for remediation costs	Total
	\$	\$
Opening balance at 1 July 2024		
Non-current provisions	14,076,675	14,076,675
	<hr/>	<hr/>
	14,076,675	14,076,675
 Additional provision		
Charged to profit or loss	4,033,405	4,033,405
- unwinding of discount	653,867	653,867
Balance at 30 June 2025	18,763,947	18,763,947
 Comprises		
Non-current	18,763,947	18,763,947
	<hr/>	<hr/>
	18,763,947	18,763,947

Other provisions

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

Provision for remediation costs

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

The remaining useful life of the sites at 30 June 2025 are :

Newman	14.7 years
Nullagine	11.5 years
Marble Bar	2.5 years

MATERIAL ACCOUNTING POLICIES

Provisions

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.

- Increments/decrements in the provisions are accounted for under revaluation surplus and unwinding of discount is expensed as incurred.

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.

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

17. REVALUATION SURPLUS

	2025 Opening balance	Total Movement on revaluation	2025 Closing balance	2024 Opening balance	Total Movement on revaluation	2024 Closing balance
Revaluation surplus - Land	\$ 3,573,588	\$ 0	\$ 3,573,588	\$ 3,573,588	\$ 0	\$ 3,573,588
Revaluation surplus - Buildings	31,692,767	0	31,692,767	31,692,767	0	31,692,767
Revaluation surplus - Furniture and equipment	215,604	0	215,604	215,604	0	215,604
Revaluation surplus - Plant and equipment	3,367,076	0	3,367,076	3,367,076	0	3,367,076
Revaluation surplus - Infrastructure - roads*	440,801,961	(42,108,884)	398,693,077	440,801,962	0	440,801,962
Revaluation surplus - Other infrastructure - Footpaths	1,825,520	0	1,825,520	1,825,520	0	1,825,520
Revaluation surplus - Other infrastructure - Drainage	18,868,930	0	18,868,930	18,868,930	0	18,868,930
Revaluation surplus - Other infrastructure - Parks & Gardens	2,519,978	0	2,519,978	2,519,978	0	2,519,978
Revaluation surplus - Other infrastructure - Airports	17,020,093	0	17,020,093	17,020,093	0	17,020,093
Revaluation surplus - Other infrastructure - Landfill rehabilitation	2,641,949	0	2,641,949	1,904,398	737,551	2,641,949
	522,527,466	(42,108,884)	480,418,582	521,789,916	737,551	522,527,467

* Cyclone Zelia caused extensive damage to the road network in early 2025. Roads were physically inspected, video and photographic evidence of damage collected. Value of impacted road sections was assessed at zero. That section of road was expressed proportionately to the fair value of road assets to determine impairment. Calculation made on the 22 roads damaged was \$42,108,884. The impairment was offset against the roads revaluation surplus.

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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	2025 Actual	2024 Actual
		\$	\$
Cash and cash equivalents	3	10,035,542	10,409,269
Restrictions			
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	8,241,707	5,563,054
- Financial assets at amortised cost	4	103,479,475	88,238,250
		111,721,182	93,801,304
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	29	103,479,475	88,238,250
Contract liabilities	13	2,231,270	1,256,481
Capital grant liabilities	13	4,461,291	2,878,208
Bonds & Deposits held		1,549,146	1,428,365
Total restricted financial assets		111,721,182	93,801,304
(b) Reconciliation of net result to net cash provided by operating activities			
Net result		(15,694,328)	(22,892,814)
Non-cash items:			
Adjustments to fair value of financial assets at fair value through profit or loss		4,440	(2,102)
Depreciation/amortisation		59,653,698	58,231,027
(Profit)/loss on sale of asset		(326,516)	310,150
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		(3,247,430)	(14,273)
(Increase)/decrease in other assets		1,625,881	(2,759,179)
(Increase)/decrease in inventories		(31,579)	67,418
Increase/(decrease) in trade and other payables		7,583,645	(278,683)
Increase/(decrease) in employee related provisions		284,577	111,251
Increase/(decrease) in other provisions		653,867	638,464
Increase/(decrease) in other liabilities		2,557,872	3,285,278
Capital grants, subsidies and contributions		(6,779,557)	(11,805,403)
Net cash provided by/(used in) operating activities		46,284,570	24,891,134
(d) Undrawn borrowing facilities			
Credit standby arrangements			
Bank overdraft limit		0	0
Bank overdraft at balance date		0	0
Credit card limit		80,000	90,000
Credit card balance at balance date		(23,945)	(9,047)
Total amount of credit unused		56,055	80,953
Loan facilities			
Loan facilities - current		4,132,919	3,753,011
Loan facilities - non-current		2,835,194	6,968,113
Total facilities in use at balance date		6,968,113	10,721,124
Unused loan facilities at balance date		0	0

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

19. CONTINGENT LIABILITIES

There are no known contingent liabilities at 30 June 2025 and as at 30 June 2024.

20. CAPITAL COMMITMENTS

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	6,557,215	10,309,415
- plant & equipment purchases	0	1,236,721
	6,557,215	11,546,136
Payable:		
- not later than one year	6,557,215	11,546,136

The reduction in capital projects outstanding at the end of the financial year reflect the completion of those projects included in the prior years reported capital commitment.

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

Infrastructure - Waste Water Treatment Plant, Youth Hub	377,608
Infrastructure - Roads	982,654
Newman Airport Upgrade	2,886,694
Aquatic Upgrade - Nullagine Aquatic Centre and lighting	1,133,517
Recreation Upgrade - Rage Cage & lighting	433,503
Buildings - Newman Visitors Centre, Toilet Block & Caravan Park residence	157,600
Infrastructure Other - Shade sail replacement, culverts,	585,639
	6,557,215

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

21. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

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

Note	2025	2025	2024
	Actual	Budget	Actual
	\$	\$	\$
President's annual allowance	68,552	65,915	65,915
President's meeting attendance fees	33,706	32,410	32,410
President's annual allowance for ICT expenses	3,500	3,500	3,500
President's travel and accommodation expenses	2,367	0	17,885
	108,125	101,825	119,710
Deputy President's annual allowance	17,138	16,478	16,478
Deputy President's meeting attendance fees	25,137	24,170	24,170
Deputy President's annual allowance for ICT expenses	3,500	3,500	3,500
Deputy President's travel and accommodation expenses	7,408	0	10,008
	53,183	44,148	54,156
All other council member's meeting attendance fees	175,959	166,851	166,851
All other council member's annual allowance for ICT expenses	24,500	24,161	24,162
All other council member's travel and accommodation expenses	37,191	0	27,993
	237,650	191,012	219,006
21(b)	398,958	336,985	392,872

(b) Key management personnel (KMP) compensation

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

Short-term employee benefits	1,276,624	1,079,575
Post-employment benefits	166,396	156,584
Employee - other long-term benefits	119,366	93,379
Employee - termination benefits	0	181,247
Council member costs	398,958	392,872
	1,961,344	1,903,657

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.

Housing is provided to KMP residing in the Shire as part of their employment package.

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

21. RELATED PARTY TRANSACTIONS (Continued)

(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.

In addition to KMP compensation above the following transactions occurred with related parties:	2025 Actual \$	2024 Actual \$
Sale of goods and services	125,860	12,227
Purchase of goods and services	106,775	76,057
Amounts outstanding from related parties:		
Trade and other receivables	58,636	6,033
Amounts payable to related parties:		
Trade and other payables	1,886	11,682

(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 Shire, directly or indirectly, including any council member, are considered key management personnel.

ii. Other Related Parties

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

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

iii. Entities subject to significant influence by the Shire

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

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

22. FINANCIAL RISK MANAGEMENT

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

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

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

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

(a) Interest rate risk

Cash and cash equivalents

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

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

	Weighted average interest rate	Carrying amounts	Fixed interest rate	Variable interest rate	Non interest bearing
	%	\$	\$	\$	\$
2025					
Cash and cash equivalents	3.34%	10,035,542	0	10,035,542	0
Financial assets at amortised cost - term deposits	5.00%	117,931,286	117,931,286	0	0
2024					
Cash and cash equivalents	0.10%	10,409,269	0	10,401,454	7,815
Financial assets at amortised cost - term deposits	5.14%	90,161,660	90,161,660	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.

	2025	2024
	\$	\$
Impact of a 1% movement in interest rates on profit or loss and equity*	100,355	104,015

* 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
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

22. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and other receivables

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

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

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

The expected loss rates are based on the payment profiles of trade and other receivables over a period of 36 months before 1 July 2024 or 1 July 2025 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of users to settle the receivables.

The loss allowance as at 30 June 2025 and 30 June 2024 was determined as follows for trade and other receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2025					
Trade receivables					
Expected credit loss	32.82%	46.10%	61.90%	97.88%	
Gross carrying amount	2,006,773	1,129,542	744,138	1,751,230	5,631,683
Loss allowance	658,609	520,687	460,644	1,714,121	3,354,061
Other receivables					
Expected credit loss	0.82%	4.92%	9.84%	52.31%	
Gross carrying amount	5,764,773	704,664	364,754	1,314,836	8,149,027
Loss allowance	47,345	34,679	35,898	687,843	805,764
30 June 2024					
Trade receivables					
Expected credit loss	0.19%	0.30%	0.60%	46.96%	
Gross carrying amount	5,211,794	281,539	70,579	170,843	5,734,755
Loss allowance	9,989	845	423	80,225	91,482
Other receivables					
Expected credit loss	57.35%	30.82%	52.97%	98.53%	
Gross carrying amount	75,830	1,674,596	860,270	1,719,613	4,330,309
Loss allowance	43,487	516,175	455,674	1,694,304	2,709,640

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

22. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk (Continued)

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

	Other receivables		Trade receivables		Contract assets	
	2025 Actual	2024 Actual	2025 Actual	2024 Actual	2025 Actual	2024 Actual
Opening loss allowance as at 1 July	\$ 91,482	\$ 166,375	\$ 2,709,640	\$ 2,167,708	\$ 0	\$ 0
Increase in loss allowance recognised in profit or loss during the year	1,047,666	(74,893)	0	0	0	0
Receivables written off during the year as uncollectible	0	(67,428)	0	0	0	0
Unused amount reversed	(333,384)	67,428	644,421	541,932	0	0
Closing loss allowance at 30 June	805,764	91,482	3,354,061	2,709,640	0	0

Trade, other receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the Shire, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on rates and statutory receivables, trade, other receivables and contract assets are presented as net impairment losses within other expenditure. Subsequent recoveries of amounts previously written off are credited against the same line item.

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.

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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(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 amounts, 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 amount
2025	\$	\$	\$	\$	\$
Trade and other payables	13,520,487	0	0	13,520,487	13,520,487
Borrowings	4,132,919	2,835,194	0	6,968,113	6,968,113
Contract liabilities	2,231,270	0	0	2,231,270	2,231,270
Capital grant/contributions liabilities	4,461,291	0	0	4,461,291	4,461,291
	24,345,967	2,835,194	0	27,181,161	27,181,161
2024					
Trade and other payables	5,936,842	0	0	5,936,842	5,936,842
Borrowings	3,753,011	6,968,113	0	10,721,124	10,721,124
Contract liabilities	1,256,481	0	0	1,256,481	1,256,481
Capital grant/contributions liabilities	2,878,208	0	0	2,878,208	2,878,208
	13,824,542	6,968,113	0	20,792,655	20,792,655

**SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

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

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

24. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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

c) Rounding off figures

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

d) Comparative figures

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

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

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

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

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

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

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

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

25. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

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

Objective Governance	Description
To provide a decision making process for the efficient allocation of scarce resources.	Members of council, general governance including administration, finance and other corporate services, computer administration and community liaison.
General purpose funding To collect revenue to allow for the provision of services.	Rates, general purpose government grants, normalisation grants and interest revenue.
Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.	Supervision of Local Laws, fire prevention, emergency services and animal control.
Health To provide an operational framework for environmental and community health.	Maintenance of infant health clinic, health inspection services, food and water quality control and immunisation.
Education and welfare To provide services to children and youth.	Community services and sponsored support of community and youth.
Housing To provide and maintain housing.	Aged persons housing, and maintenance of leased properties.
Community amenities To provide services required to the community.	Rubbish collection services, maintenance of cemeteries and public toilets, the maintenance of the Newman Waste Water Treatment Plant and planning services.
Recreation and culture To establish and effectively manage infrastructure and resources which will help the social and physical wellbeing of the community.	Maintenance of public halls, Newman and Marble Bar aquatic centres, Newman Recreation Centre, public parks and gardens, libraries and recreation services.
Transport To provide safe, effective and efficient transport services to the community.	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.
Economic services To help promote the Shire and its economic wellbeing.	Tourism support, building services and controls, caravan parks and bus services.
Other property and services To monitor and control the Shire's overheads and operating accounts.	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 2025

25. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

	2025 Actual	2024 Actual
	\$	\$
Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	528,607	529,571.00
General purpose funding	39,632,968	34,813,628.00
Law, order, public safety	259,794	190,709.00
Health	115,637	103,699.00
Education and welfare	10,175	2,491.00
Housing	576,400	420,699.00
Community amenities	10,059,196	6,633,653.00
Recreation and culture	1,715,956	1,740,370.00
Transport	34,708,328	22,678,206.00
Economic services	1,594,428	920,429.00
Other property and services	701,564	1,532,688.00
	89,903,053	69,566,143
Grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	152,664	1,196,499.00
General purpose funding	4,338,214	3,381,306.00
Law, order, public safety	120,041	26,094.00
Health	7,669	5,872.00
Education and welfare	(325,231)	55,899.00
Housing	-	21,447.00
Community amenities	93,304	468,123.00
Recreation and culture	741,395	3,963,248.00
Transport	4,678,633	7,397,484.00
Economic services	383,928	238,040.00
Other property and services	-	398,531.00
	10,190,618	17,152,543
Total income	100,093,671	86,718,686
Expenses		
Governance	(8,981,384)	(5,506,930.00)
General purpose funding	(1,096,297)	(843,904.00)
Law, order, public safety	(1,299,114)	(1,461,790.00)
Health	(618,193)	(573,848.00)
Education and welfare	(3,429,397)	(2,758,224.00)
Housing	(3,389,115)	(3,046,879.00)
Community amenities	(10,490,878)	(8,898,021.00)
Recreation and culture	(12,804,111)	(13,965,882.00)
Transport	(65,083,447)	(65,854,320.00)
Economic services	(3,659,059)	(2,851,776.00)
Other property and services	(4,937,004)	(3,849,926.00)
Total expenses	(115,787,999)	(109,611,500)
Net result for the period	(15,694,328)	(22,892,814)
(c) Assets		
Governance	7,429,629	7,765,773
General purpose funding	2,489,609	1,649,199
Law, order, public safety	3,002,305	3,182,933
Health	17,673	33,155
Education and welfare	7,056,001	7,167,471
Housing	28,807,237	26,015,976
Community amenities	36,564,811	32,284,489
Recreation and culture	30,196,167	29,656,926
Transport	550,514,585	627,220,148
Economic services	6,031,550	6,373,721
Other property and services	12,106,214	12,907,906
Unallocated	55,703,163	32,104,103
Total assets	739,918,944	786,361,800

**SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

26. RATING INFORMATION

(a) General rates

RATE TYPE Rate description	Basis of valuation	Rate in \$	Number of properties	2024/25 Actual rateable value*	2024/25 Actual rate revenue	2024/25 Actual interim rates	2024/25 Actual total revenue	2024/25 Budget total revenue	2023/24 Actual total revenue
GRV - Residential	Gross rental valuation	0.07022	1,806	52,296,596	3,672,267	7,607	3,679,874	3,672,267	3,407,391
GRV - Transient	Gross rental valuation	0.14044	29	47,228,503	6,632,771	0	6,632,771	1,569,958	
GRV Non Residential	Gross rental valuation	0.07022	159	23,892,680	1,677,744	4,030	1,681,774	1,677,743	6,138,603
UV - Pastoral	Unimproved valuation	0.175443	38	11,030,357	1,935,199	0	1,935,199	1,935,199	1,703,685
UV - Mining Other	Unimproved valuation	0.350886	1,030	61,181,911	21,467,876	(540,147)	20,927,729	21,467,876	18,480,598
UV - Mining Prospecting	Unimproved valuation	0.319977	174	701,310	224,403	(81,132)	143,271	224,403	195,653
Total general rates		3,236	196,331,357	35,610,260	(609,642)	35,000,618	35,610,259	31,495,888	31,495,888
Minimum payment									
		\$							
GRV - Residential	Gross rental valuation	1,185	674	3,482,024	798,690	0	798,690	797,505	740,300
GRV - Transient	Gross rental valuation	1,400	0	(3)	0	0	0	0	32,500
GRV Non Residential	Gross rental valuation	1,400	28	269,564	39,200	0	39,200	37,800	0
UV - Pastoral	Unimproved valuation	1,400	26	45,384	36,400	0	36,400	36,400	33,800
UV - Mining Other	Unimproved valuation	1,400	846	1,255,181	1,184,400	0	1,184,400	1,184,400	1,120,600
UV - Mining Prospecting	Unimproved valuation	915	88	140,926	80,520	0	80,520	80,520	97,750
Total minimum payments		1,662	5,193,076	2,139,210	0	2,139,210	2,136,625	2,024,950	2,024,950
Total general rates and minimum payments									
Total rates		4,898	201,524,433	37,749,470	(609,642)	37,139,828	37,746,884	33,520,838	33,520,838

(a) Rates related information

*Rateable Value at time of raising of rate.

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

27. DETERMINATION OF SURPLUS OR DEFICIT

Note	2024/25 (30 June 2025 carried forward)	2024/25 Budget (30 June 2025 carried forward)		2024/25 (1 July 2024 carried forward)	2023/24 (30 June 2024 carried forward)	
		\$	\$	\$	\$	
(a) Non-cash amounts excluded from operating activities						
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .						
Adjustments to operating activities						
Less: Profit on asset disposals	(326,516)	(516,630)	(101,720)	(101,720)		
Less: Fair value adjustments to financial assets at fair value through profit or loss	4,440	0	(2,102)	(2,102)		
Add: Loss on disposal of assets	0	34,070	411,870	411,870		
Add: Depreciation	59,653,698	16,335,740	58,231,027	58,231,027		
Non-cash movements in non-current assets and liabilities:						
Pensioner deferred rates	4,974	0	773	773		
Employee benefit provisions	94,880	0	(218,398)	(218,398)		
Other provisions	653,867	0	(843,360)	(843,360)		
Non-cash amounts excluded from operating activities	60,085,343	15,853,180	57,478,090	57,478,090		
(b) Surplus or deficit after imposition of general rates						
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.						
Adjustments to net current assets						
Less: Reserve accounts	29	(103,479,475)	(82,603,820)	(88,238,250)	(88,238,250)	
Add: Current liabilities not expected to be cleared at end of year						
- Current portion of borrowings	14	4,132,919	4,703,100	3,753,011	3,753,011	
- Employee benefit provisions		(1,481,823)	(1,467,102)	(1,481,823)	(1,481,823)	
Total adjustments to net current assets		(100,828,379)	(79,367,822)	(85,967,062)	(85,967,062)	
Net current assets used in the Statement of financial activity						
Total current assets		141,292,034	134,184,739	112,238,033	112,238,033	
Less: Total current liabilities		(26,005,879)	(54,816,917)	(15,294,757)	(15,294,757)	
Less: Total adjustments to net current assets		(100,828,379)	(79,367,822)	(85,967,062)	(85,967,062)	
Surplus or deficit after imposition of general rates		14,457,776		0	10,976,214	

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

28. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual			Budget		
		Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25
Loan 71 - Staff Housing		509,226	0	(159,024)	350,202	0	\$ 350,203
Loan 72 - Sewerage Upgrade		961,955	0	(143,069)	818,886	0	\$ 818,886
Loan 73 - Sewerage Upgrade		537,765	0	(101,142)	436,623	0	\$ 436,623
Loan 75 - Marble Bar Airport		0	(928,290)	4,071,710	0	(104,251)	\$ 332,372
Loan 76 - Liquid Waste		5,000,000	0	(2,086,297)	4,413,703	0	\$ 962,835
Loan 77 - Water Treatment Plant		6,500,000	0	630,000	0	(2,165,660)	\$ 2,248,003
Loan 78 - Newman WWTP		0	0	0	0	(201,188)	\$ 428,800
Total		13,508,946	630,000	(3,417,822)	10,721,124	0	\$ 35,000,000
Borrowing finance cost payments							
Purpose	Loan number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2024		
					\$	\$	\$
Loan 71 - Staff Housing	71	WATC	6.49%	1/03/2026	(16,374)	(20,000)	\$ (27,058)
Loan 72 - Sewerage Upgrade	72	WATC	4.48%	23/06/2029	(34,960)	(35,100)	\$ (41,463)
Loan 73 - Sewerage Upgrade	73	WATC	3.05%	26/06/2028	(12,485)	(12,500)	\$ (15,555)
Loan 75 - Marble Bar Airport	75	WATC	3.68%	8/05/2028	(136,136)	(141,300)	\$ (170,888)
Loan 76 - Liquid Waste	76	WATC	3.77%	8/05/2026	(134,142)	(146,100)	\$ (213,944)
Loan 77 - Water Treatment Plant	77	WATC	4.27%	30/04/2027	(23,332)	(24,800)	\$ (4,559)
Loan 78 - Newman WWTP	78	WATC			0	(24,800)	\$ 0
Total					(357,429)	(404,600)	\$ (473,517)
Total finance cost payments							
* WA Treasury Corporation All other loan repayments were financed by general purpose revenue.							
(b) New borrowings - 2024/25							
Particulars/purpose	Institution	Loan type	Term years	Interest rate %	2025 Budget \$	2025 Actual \$	Amount (used) \$
Loan 78 - Newman WWTP	WATC				0	35,000,000	\$ 35,000,000

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

29. RESERVE ACCOUNTS

	2025 Actual opening balance	2025 Actual transfer to	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer to	2025 Budget closing (from)	2024 Actual opening balance	2024 Actual transfer to	2024 Actual transfer (from)	2024 Actual closing balance	
Restricted by legislation/agreement											
(a) Employee Entitlements Reserve	1,068,007	72,511	1,140,518	1,007,872	29,000	1,036,872	1,007,872	60,135	1,068,007		
(b) Alice Springs Road Reserve	238,050	16,162	254,212	224,646	6,500	231,146	224,646	13,404	238,050		
(c) Heavy Plant Reserve	872,575	59,242	931,817	823,445	3,100	823,445	823,445	49,130	872,575		
(d) Cape Keraudren Reserve	651,314	44,220	695,534	614,641	17,500	632,141	614,641	36,673	651,314		
(e) Computer Technology Reserve	1,266,363	85,978	1,352,341	2,129,560	34,500	(1,584,700)	579,360	1,195,060	1,266,363		
(f) Newman Airport Reserve	67,270,764	4,567,238	71,838,002	66,430,521	12,107,644	(10,000,000)	68,538,165	58,430,521	8,840,243	67,270,764	
(g) Recreation Facilities Maintenance Reserve	2,593,401	116,075	2,769,476	2,447,378	70,500	2,447,378	2,447,378	146,023	2,593,401		
(h) Staff Housing Reserve	947,350	64,319	1,011,669	894,009	21,000	915,009	894,009	53,341	947,350		
(i) Waste Management Reserve	1,553,040	105,441	1,658,481	1,465,595	49,500	1,515,095	1,465,595	87,445	1,553,040		
(j) Public Art Reserve	247,369	16,795	264,164	233,441	6,800	240,241	233,441	13,928	247,369		
(k) Newman House Reserve	805,778	54,707	860,485	760,408	22,000	782,408	760,408	45,370	805,778		
(l) Public Building Maintenance Reserve	2,556,096	173,541	2,729,637	2,412,174	69,500	2,481,674	2,412,174	143,922	2,556,096		
(m) Martumili Operations Reserve	891,945	60,557	(749,567)	202,935	734,156	(140,000)	613,156	734,156	891,945		
(n) Martumili Infrastructure Project Reserve	995,790	67,608	1,063,398	939,722	26,500	966,222	939,722	56,068	995,790		
(o) Future Infrastructure Reserve	5,625,058	10,381,904	16,066,962	7,476,944	151,000	(7,095,641)	802,303	4,746,944	5,625,058		
(p) Insurance Reserve	534,665	36,300	570,965	504,561	14,000	518,561	504,560	30,105	534,665		
(q) Security & Surveillance Service Charge Reserve	120,685	8,194	128,879	113,889	116,600	230,489	113,889	6,796	120,685		
	88,238,250	15,990,792	(749,567)	103,479,475	89,482,962	12,764,644	(19,643,786)	82,603,820	77,548,461	10,689,789	0
											88,238,250

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

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

Name of reserve account

Restricted by legislation/agreement

- (a) Employee Entitlements Reserve
- (b) Alice Springs Road Reserve
- (c) Heavy Plant Reserve
- (d) Cape Keraudren Reserve
- (e) Computer Technology Reserve
- (f) Newman Airport Reserve
- (g) Recreation Facilities Maintenance Reserve
- (h) Staff Housing Reserve
- (i) Waste Management Reserve
- (j) Public Art Reserve
- (k) Newman House Reserve
- (l) Public Building Maintenance Reserve
- (m) Martumili Operations Reserve
- (n) Martumili Infrastructure Project Reserve
- (o) Future Infrastructure Reserve
- (p) Insurance Reserve
- (q) Security & Surveillance Service Charge Reserve

Provision for the employee entitlement for staff of the Shire

To establish a road link to Alice Springs from Marble Bar to the Northern Territory border.

To fund the purchase of heavy plant that is needed for the operation of the Shire.

For the maintenance, development & enhancement of the Cape Keraudren Reserve.

For the replacement, enhancement and upgrading of computer hardware and software.

For the upgrading, maintenance and enhancement of the Newman Airport.

For the upgrading and enhancement of recreation facilities.

For the upgrading and maintenance of staff and community housing assets.

For the development, maintenance & enhancement of waste facilities including the sewerage plant.

For the development, maintenance & enhancement of Public Art within the three towns of the East Pilbara Shire.

For the upgrade, maintenance and enhancement of Newman House.

For the upgrading, maintenance and enhancement of Public Buildings.

To hold and utilise the allocation of Martumili's funds.

For the upgrading, maintenance and enhancement of Martumili Buildings.

For the development of new or replacement infrastructure with total project cost of greater than one (1) million dollars.

To provide for the liabilities that may arise from the Shire's insurance requirements

To provide for the maintenance and future replacement of the Shire CCTV Network

SHIRE OF EAST PILBARA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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 2024	Amounts received	Amounts paid	30 June 2025
	\$	\$	\$	\$
Cash in Lieu of Public Open Space	758,224	20,096	0	778,320
Impounded Vehicle Income	4,545	0	(4,545)	0
	762,769	20,096	(4,545)	778,320



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Shire of East Pilbara

To the Council of the Shire of East Pilbara

Opinion

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

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

In my opinion, the financial report:

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

Basis for opinion

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

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

Other information

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

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

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

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

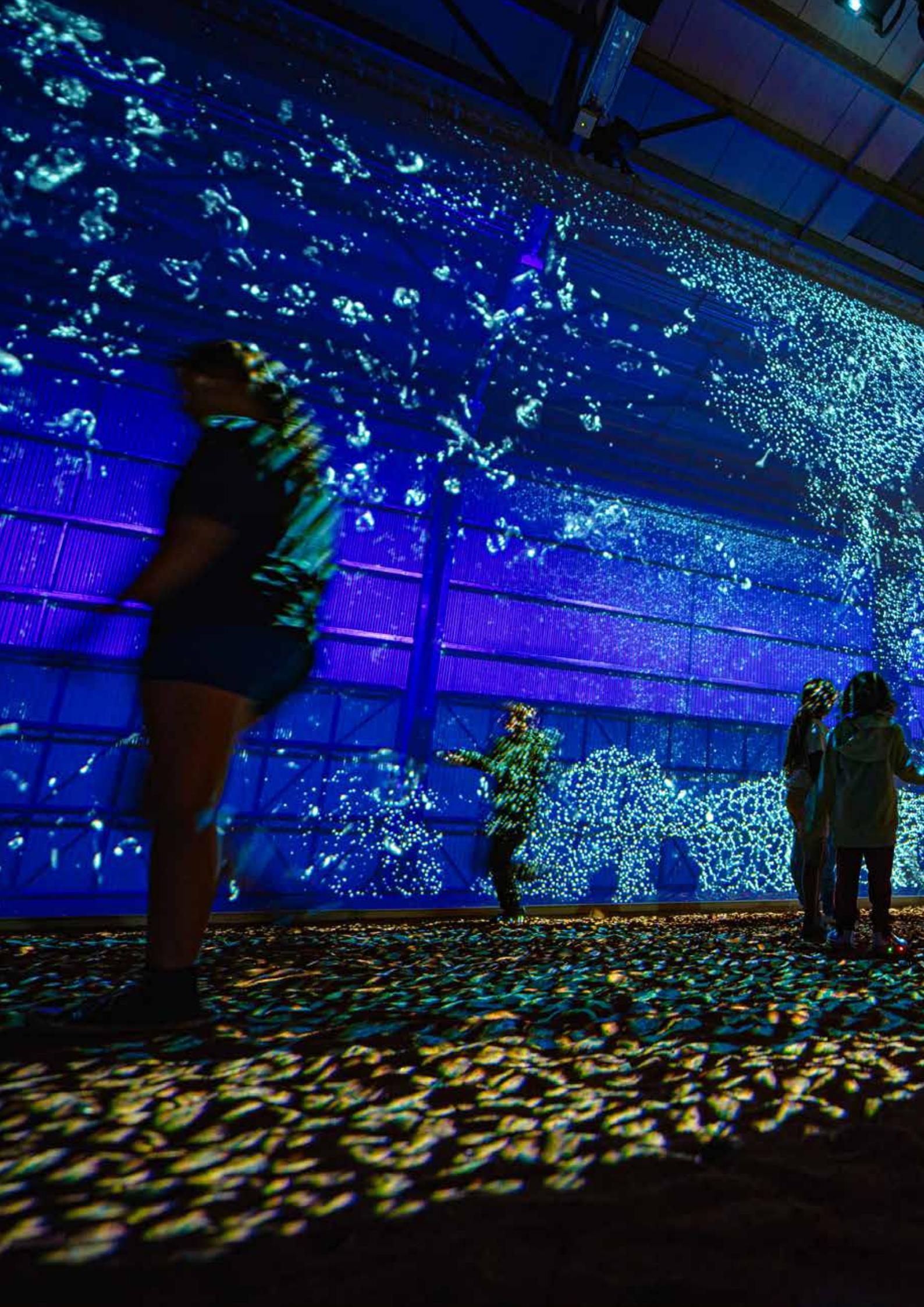
I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or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

Matters relating to the electronic publication of the audited financial report

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



Carly Meagher
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
27 November 2025





Shire of EAST Pilbara

THE HEART OF THE PILBARA

eastpilbara.wa.gov.au

admin@eastpilbara.wa.gov.au

NEWMAN

Corner Kalgan & Newman Drives,

Newman WA 6753

PMB 22, Newman WA 6753

(08) 9175 8000

MARBLE BAR

20 Francis Street,

Marble Bar WA 6760

PO Box 4, Marble Bar WA 6760

(08) 9176 1008

