



AGENDA

Annual Electors Meeting

31 July 2025

6.00pm

**Coolgardie Community Recreation Centre,
Sylvester Street, Coolgardie**

DISCLAIMER

Members of the public are advised that Council agendas, recommendations, minutes and resolutions are subject to confirmation by Council and therefore, prior to relying on them, one should refer to the subsequent meeting of Council with respect to their accuracy.

No responsibility whatsoever is implied or accepted by the Shire of Coolgardie for any act, omission or statement or intimation occurring during Council meetings or during formal/informal conversations with staff.

The Shire of Coolgardie disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council meetings or discussions. Any person or legal entity who acts or fails to act in reliance upon any statement does so at that person's or legal entity's own risk/

Applicants and other interested parties should refrain from taking any action until such time as written advice is received confirming Council's decisions with respect to any particular issue

ACKNOWLEDGEMENT OF COUNTRY

The Shire of Coolgardie acknowledges the Traditional Owners of the land on which we meet and acknowledges their continuing cultural connection to the Land, Waters and Community. We pay our respect to Elders past and present.

Electors' General Meeting Procedure

In accordance with clause 5.30 of the *Local Government Act 1995*, the Shire President is to preside at an Electors' General Meeting. Under clause 5.34 the Deputy Shire President may preside if the Shire President is not available.

Regulation 18 of the *Local Government (Administration) Regulations 1996* states that the procedure to be followed at an Electors' General Meeting is to be determined by the person presiding at the meeting.

The following procedure is provided for guidance only and the final procedure will be determined by the Shire President at the meeting.

1. All present are required to sign the attendance register upon entry to the meeting, including name and address.
2. Speakers must be electors of the Shire of Coolgardie.
3. The proceedings may be recorded for the purpose of production of minutes, and speakers are requested to use the microphone when speaking.
4. No other audio-visual recordings are to be undertaken without permission from the Shire President.
5. The order of proceedings will firstly be reference to these rules by the Shire President followed by:
 - a. Declaration of opening / Announcement of Visitors
 - b. Acknowledgment of Country
 - c. Public Notice of AGM and Annual Report
 - d. Record of Attendance, Apologies and Leave of Absence
 - e. Public Question Time
 - f. Confirmation of Minutes of Previous Annual Electors Meeting
 - g. Annual Report
 - h. General business
 - i. Closure of meeting
6. During general business, questions, or motions may only relate to the matters that affect the local government and will be accepted at the discretion of the Shire President.

Public Question Time

7. Questions may be asked in relation to any matter affecting the Shire.
8. All questions must be directed to the Shire President.
9. Please clearly state your name and address for the record before putting a question to the Shire President.
10. To ensure that all members of the public wishing to ask a question have the opportunity to do so, each individual will be restricted to asking two question at a time. The Shire President will then call on other members of the public in sequence to ask their question. Once all members of the public have had an opportunity to present their question, the Presiding Member will call for further questions.

11. Answers to questions are provided in good faith. However, unless questions are submitted in writing to the CEO at least 24 hours prior to the meeting, it must be accepted that the answer provided may not be totally comprehensive and therefore should not be relied upon.
12. If a question cannot be answered at the meeting it will be taken on notice by the Presiding Member and dealt with in accordance with normal Council procedure, with a written response being provided. If possible, written responses will be included in the Minutes of the meeting.

Electors proposing motions to the meeting

13. Proposed motions can be submitted prior to the meeting or at the meeting. Forms are available at our offices or on our website.
14. Motions from the floor may be ruled out of order at the discretion of the Shire President.
15. The Shire President will call for a mover and seconder for a motion.
16. No motion is open to debate until it has been seconded. Only one motion shall be received at a time.
17. Upon a motion being proposed, the Shire President will call for speakers to address the meeting.
18. When addressing the meeting, a speaker is to:
 - a. Move to the podium (unless unable to do so due to sickness or a disability)
 - b. State their name and address
 - c. Address the meeting through the Shire President
 - d. Limit the question/ statement to fact, not opinion or supposition
19. The mover of a motion has the right of reply and closes the debate.

Voting at the meeting

20. Once a motion has been moved and seconded, the Shire President will ask for a vote on the motion from the electors.
21. Each elector has one vote. An elector is not required to vote.
22. Voting is determined by a show of hands.
23. A simple majority carries the vote.

Decisions made at the meeting

24. The decisions of this meeting are not binding on the Shire of Coolgardie Council. All decisions made at the meeting will be presented to Council for its consideration at its next practicable meeting.

Minutes of this meeting will be available on the Shire of Coolgardie's website as soon as practicable after the meeting and before the next Ordinary Council meeting.



ANNUAL ELECTORS GENERAL MEETING

Full name:

Address:

Contact number:

Email address:

Conditions for Motions:

- Proposed motions to be provided prior to the meeting or at the meeting.
- Those submitting motions must be an elector of the Shire of Coolgardie.
- Motions by electors must relate only to the responsibilities and functions of local government.

☐ **I declare that I am an elector of the Shire of Coolgardie**

Proposed motion:

To submit this form, please email a copy to mail@coolgardie.wa.gov.au or hand deliver to our Administration Building.

Order Of Business

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1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS**1.1 ACKNOWLEDGEMENT OF COUNTRY**

"The Shire of Coolgardie acknowledges the Traditional Owners of the land, on which we meet and pay our respects to Elders past and present."

2 RECORD OF ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE**3 PUBLIC NOTICE OF AGM AND ANNUAL REPORT**

Section 5.29 of the Local Government Act requires that members of the public must be notified of a forthcoming Annual Meeting of Electors, and of the availability of the Annual Report, by way of a notice appearing in a newspaper circulating throughout the district. Public notice must be given at least 14 days prior to the date of the meeting.

In accordance with this requirement, the Shire of Coolgardie gave public notice of the forthcoming Annual Meeting of Electors and the availability of the Annual Report in the Kalgoorlie Miner newspaper on the 11 July 2025. The notice was also published on the Shire's website on the 11 July 2025.

4 PUBLIC QUESTION TIME**5 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS****5.1 MINUTES OF THE ANNUAL ELECTORS MEETING HELD ON 30 JANUARY 2024**

Date: 29 July 2025

Author: Kasey Turner, Executive Assistant

ATTACHMENTS

Nil

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That the Minutes of the Annual Electors Meeting held on 30 January 2024 be confirmed as a true and accurate record.

6 REPORTS OF OFFICERS**6.1 Executive Services****6.1.1 2023/24 ANNUAL REPORT**

Location: Shire of Coolgardie
Applicant: Shire of Coolgardie
Disclosure of Interest: Nil
Date: 25 June 2025
Author: Raj Subbiah, Finance Manager

SUMMARY

That the Annual Report for the Shire of Coolgardie for the period ending 30 June 2024 be endorsed.

BACKGROUND

Annual Reports provide an overview of the operations, activities and major projects undertaken by the Shire of the period.

The report includes major initiatives that are proposed to commence or to continue in the next financial year. The performance of the Council is assessed against the Vision, Objectives and Strategies.

COMMENT

The year ended 30 June 2024 resulted in the Shire's having a net operating deficit of \$5,258,541 (22/23 surplus - \$439,691) – see Note 28(d) of the Annual Financial Report.

Net Cash from operating activities at year ended 30 June 2024 was \$9,646,553 – see Statement of Cash Flows Note of the Annual Financial Report. This was a significant increase of \$7,480,884 from the year ended 30 June 2023 largely the result of timing relating to an increase in Fees and Charges.

The Shire had a Total Operating Revenue of \$30.42m (including operating and capital grants) for the 2023/24 financial year. This was a significant increase from the Total Operating Revenue of \$24.24m in 2022/23 and was as a direct result from additional fees & charges generated from the workers accommodation, waste & aerodrome facilities.

Fees & Charges represented 47% of the Shire's total revenue which was up from the previous financial year (2022/23: 36%).

Total Operating Expenditure for the year ended 30 June 2024 of \$24.43m (excluding depreciation) was up from \$19.25m in the previous year. This was predominately related to expenditure in conjunction with the operations of the workers accommodation, waste & aerodrome facilities.

Total expenditure on capital projects for the year was \$18.14m. Cumulatively in the past three years the Shire has made significant investment in infrastructure projects of approximately \$43m. Importantly, much of this investment in infrastructure is expected to produce significant revenue from the fees and charges generated by the facilities implemented.

CONSULTATION

Auditor – RSM

Office of Auditor General

Council Staff

STATUTORY ENVIRONMENT**LOCAL GOVERNMENT ACT 1995****5.27. Electors' general meetings**

- (1) A general meeting of the electors of a district is to be held once every financial year.
- (2) A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.
- (3) The matters to be discussed at general electors' meetings are to be those prescribed.

Division 5 — Annual reports and planning**5.53. Annual reports**

- (1) The local government is to prepare an annual report for each financial year.
- (2) The annual report is to contain —
 - (a) a report from the mayor or president; and
 - (b) a report from the CEO; and
 - [(c), (d) deleted]
 - (e) an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and
 - (f) the financial report for the financial year; and
 - (g) such information as may be prescribed in relation to the payments made to employees; and
 - (h) the auditor's report prepared under section 7.9(1) or 7.12AD(1) for the financial year; and
 - (ha) a matter on which a report must be made under section 29(2) of the *Disability Services Act 1993*; and
 - (hb) details of entries made under section 5.121 during the financial year in the register of complaints, including —
 - (i) the number of complaints recorded in the register of complaints; and
 - (ii) how the recorded complaints were dealt with; and
 - (iii) any other details that the regulations may require;and
 - (i) such other information as may be prescribed.

5.54. Acceptance of annual reports

- (1) Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.

* Absolute majority required.

- (2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

[Section 5.54 amended: No. 49 of 2004 s. 49.]

5.55. Notice of annual reports

The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

5.55A. Publication of annual reports

The CEO is to publish the annual report on the local government's official website within 14 days after the report has been accepted by the local government.

[Section 5.55A inserted: No. 5 of 2017 s. 8.]

5.56. Planning for the future

- (1) A local government is to plan for the future of the district.
- (2) A local government is to ensure that plans made under subsection (1) are in accordance with any regulations made about planning for the future of the district.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Accountable and effective leaders

High quality corporate governance, accountability and compliance

Demonstrating sound financial management and plans for the Shire's long term financial sustainability

Ensuring the Shire of Coolgardie is well positioned to meet future needs

ATTACHMENTS

1. Annual Report 2023-2024 Final

VOTING REQUIREMENT

Simple majority

OFFICER RECOMMENDATION

That Council endorse the Annual Report for the Shire of Coolgardie for the period ending 30 June 2024.



Annual Report

2023/2024



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Cover photo credit: Jess Higgins

Shire of Coolgardie

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KAMBALDA WA 6442

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COOLGARDIE WA 6429

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E: mail@coolgardie.wa.gov.au
W: coolgardie.wa.gov.au

Councillors 2023/24



Cr Malcolm Cullen
Shire President
Term ends 2025



Cr Tracey Rathbone
Deputy President
Term ends 2027



Cr Sherryl Botting
Term ends 2025



Cr Kathie Lindup
Term ends 2025



Cr Corey Matthews
Term ends 2027



Cr Rose Mitchell
Term ends 2025



Cr Daphne Simmons
Term ends 2027



Cr Tammie Keast
Term ended October 2023

Each elected member represents the whole Shire of Coolgardie municipality. The Shire holds 12 Ordinary Council Meetings each year - these meetings are held monthly and alternate between the Coolgardie Council Chambers and the Kambalda Community Recreation Facility Function Room.

About the Shire of Coolgardie

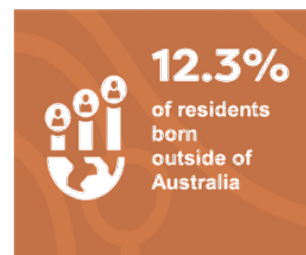
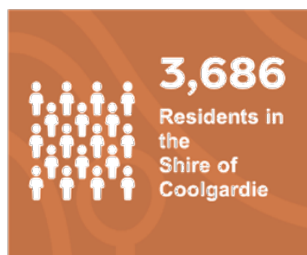
The Shire of Coolgardie's vision is to be a connected, progressive, and welcoming community.

The Shire of Coolgardie, known as the 'Mother of the Goldfields', is located in the Goldfields-Esperance region of Western Australia and encompasses an area of 30,400 km² and includes the towns of **Coolgardie**, **Kambalda**, **Widgiemooltha** and the Aboriginal community of **Kurrawang**.

Celebrated for the gold and nickel discoveries in Coolgardie and Kambalda, the Shire continues to thrive with a multitude of mining and processing operations that generate significant economic benefits and employment opportunities.

Over 3,600 people live in the Shire and enjoy a relaxed lifestyle and a stunning natural environment.

The Shire of Coolgardie provides excellent amenities, community activities and events throughout the year, providing a comfortable lifestyle with plenty to see and do. There are approximately 30 sporting and community groups throughout the Shire, providing a range of opportunities for people to connect. Quality recreational facilities bring the community together with activities available for everyone.



History

Coolgardie was the heart of the goldrush era when gold was found in 1892. At the height of the gold rush in 1897, Coolgardie was Western Australia's third largest town servicing a population of 25,000 residents and over 700 mining companies.

Kambalda, established in 1897, was also a gold mining town until 1966 when the first of many large deposits of nickel was found in the town. These rich nickel deposits marked the beginning of Western Australia's 'nickel boom'.

This history is preserved in the Shire's towns with numerous grand historical buildings and unique museum collections that continue to attract visitors. With rich deposits of gold, nickel, lithium and iron ore, the Shire is set to remain a prosperous region through its robust mining operations.

★★★★★

Well-presented museum, rich history —worth the visit!



Key Facts

Area
30,400km²

Residents
3,686*

Median Age
38**

Number of Dwellings
1,721

Number of Electors
1,926***

Number of Shire Employees
38 Full-Time
16 Part-Time

Number of Elected Members
Shire President and
6 Councillors

Towns
Coolgardie
Kambalda
Widgiemooltha
Kurrawong

Distance from Perth City
550km

Distance to Esperance Port
336km

• PERTH

*2021 Census

**estimated 30 June 2023

*** as of 20 July 2024

Shire President's Report



On behalf of Council I am pleased to present to the Shire of Coolgardie's Annual Report for the 2023/24 financial year.

It must be noted that much of Council's attention at the time of writing this report was focused outside of the 2023/24 financial year as we dealt with a several urgent matters requiring investigation and remedial action, and these matters have unfortunately delayed the Shire's ability to finalise this Annual Report at an earlier date.

Among these issues included the departure of the CEO Mr James Trail and less than desirable closing balance at 30 June 2024 which was well outside of what was forecast during the 2023/24 Annual Budget Review, with the closing result posting a deficit of -\$5.2 million.

This deficit has come about through several key areas - including a number of key assets - underperforming. In particular, customer uptake of the Bluebush Village and Coolgardie Waste Site was not to Council's expectations or in accordance with business plans provided, and we agree wholeheartedly with community sentiment that these results are extremely disappointing.

Even though these projects may be seen as an error in judgement, Council's intent in progressing them was to generate cashflow and reduce reliance on rate increases and government subsidies.

Despite these challenges, the Shire was able to achieve the following positive outcomes during the period being:

- Kambalda West 0-6 Playground completed.
- Construction commenced on the three Housing Units for GROH in Kambalda.
- Kambalda Medical Service continued.
- Footpath network extension.
- Significant support provided to local events including Coolgardie Day, Kambalda Christmas Lights, and the Coolgardie Rodeo.
- Community Groups supported through the Shire's Community Assistance Fund.
- Bluebush Village Stage 2 completed.
- Meals on Wheels in Coolgardie and Kambalda continued.
- Women's counselling service continued.
- Kambalda Aerodrome service continued.



Council wishes to sincerely thank Mr Aaron Cook who joined the Shire of Coolgardie as the Acting CEO in November 2024, following the departure of Mr Trail. Aaron has been instrumental in leading the Administration through this phase and we look forward to working with him while Council looks to engage a permanent CEO in the near future.

I would also like to express my appreciation to the Staff for their dedication throughout this period. It has been a particularly difficult and stressful year, and we are deeply thankful for their patience, hard work, and commitment to their respective roles.

While there's no doubt the negativity from recent months has overshadowed much of the good work the Shire has done in 2023/24, lessons have been learnt and Council and the Shire Administration are looking forward to working with the community to build a stronger, more vibrant and engaging future.

Cr Malcolm Cullen
Shire President



CEO's Report



Welcome to the Shire of Coolgardie's Annual Report 2023/24.

I was appointed as Acting Chief Executive Officer in November 2024 outside the 2023/24 financial year reporting period.

While I am unable to provide a comprehensive account of the actions of organisation during the 2023/24 financial year, I am able to provide an overview of the Shire's financial position as at 30 June 2024.

Upon review of the financial statement for 2023/24, it became apparent that the Shire's estimated deficit position was significantly increased from its original forecast. The major areas contributing to this deficit included the underperformance of the Bluebush Village and Coolgardie Waste Site which were not returning the projected incomes, as well as expenses being higher than expected.

In addition, the debt repayments for Bluebush Village and Coolgardie Waste Site were considerable and other cost areas were limiting the Shire's cashflow substantially.

As the forecasted deficit was not realised until mid-way through 2024/25, work to start addressing the financial situation did not occur until this time, and therefore all outcomes of corrective actions undertaken will be reported in the 2024/25 period.

In the meantime, the Shire Administration and I will continue working with Council and the community to resolve its outstanding issues, and increase revenue and reduce expenditure where possible.

I would like to extend a heartfelt thank you to the Shire Staff and community members who have welcomed me into the organisation and the community.

I've been particularly impressed with the attitude and actions of the Staff who have worked through a great deal of adversity during this period and still retained a strong commitment to see the Shire of Coolgardie successfully turned around and financially sustainable once again. This has also meant getting used to new CEO leadership and being open to significant changes during this turbulent period.

I would like to also thank the Elected Members for their understanding and the trust that they have placed in myself, with a sincere resolve and drive to seek a better future for the Shire of Coolgardie community as a whole.

I look forward to continuing to work with Council and Shire Administration, with the priority of getting the organisation back into a financially sustainable position and to rebuild the trust of the community.

Aaron Cook

Acting Chief Executive Officer



Planning for the Future

Photo credit: Ron Bates

Planning for the Future

All local governments are currently required to produce a **Plan for the Future** under S5.56 (1) of the *Local Government Act 1995* (the Act).

Underpinning the Plan for the Future is the **Integrated Strategic Planning Framework** which provides local governments the minimum requirements to meet the intent of the Act. It also ensures that priorities and objectives are delivered based on a community established vision for the future.

The primary integrated reporting documents for the Shire of Coolgardie are the **Strategic Community Plan** and the **Corporate Business Plan**.

The Shire is committed to using this framework to strengthen the linkages between community aspirations, financial capacity and practical service delivery.

The **Strategic Community Plan 2018-2028** is the overarching document developed to capture the aspirations and goals of the Shire's communities. These aspirations drive the following four key pillars of community:



This **Annual Report** provides an overview of the financial year and summarises the Shire's progress being made against the Strategic Community Plan objectives. The following pages highlight the Shire's major achievements under each of the four key pillars for the 2023/24 period.



Planning for the Future

1. Accountable & Effective Leadership



This section provides an overview of the actions undertaken to deliver the following **accountable and effective leadership** objectives:

- Engaged with the community.
- Transparent, accountable and effective governance.
- Advocate for the community.

Code of Conduct

Section 5.103 of the *Local Government Act 1995* requires every Local Government to prepare and adopt a Code of Conduct (the Code) to be observed by all councillors, committee members and employees.

The Code provides councillors, committee and working group members, and employees with consistent guidelines for an acceptable standard of professional conduct. The Code addresses in a concise manner the broader issue of ethical responsibility and encourages greater transparency and accountability.

The Shire's Code of Conduct was last reviewed and adopted by Council in 2021 and is scheduled to be reviewed in the 2024/25 financial year.

Complaints Register

All complaints against the Shire of Coolgardie's elected members that result in a finding by a standards panel (under Section 5.110(2)(a) of the *Local Government Act 1995*) and where a minor breach has occurred must be recorded in a Register of Complaints.

There were **no complaints** made in relation to elected members of the Shire of Coolgardie during 2023/24.

Council Meeting Attendance

In accordance with Regulation 19B of the *Local Government (Administration) Regulations 1996*, the Shire of Coolgardie is required to report the number of Council and Committee meetings attended by each Council member during the 2023/24 financial year.

Councillors	Ordinary Council Meetings (12)	Special Council Meetings (5)	Audit Committee Meetings (3)	Electors' Meeting (1)
Cr Malcom Cullen	10	5	3	1
Cr Tracey Rathbone	11	5	3	1
Cr Sherryl Botting	12	5	1**	1
Cr Kathie Lindup	10	3	0	1
Cr Corey Matthews	7	2	3	1
Cr Rose Mitchell	12	5	3	1
Cr Daphne Simmons	9	3	3	1
Cr Tammie Keast to 21 October 2023	3	2	0	0

** Cr Botting attended this meeting as an observer as she was not an Audit Committee member.

Planning for the Future

1. Accountable & Effective Leadership (continued)



Corporate Business Plan

The purpose of the Corporate Business Plan is to demonstrate the operational capacity of the Shire to achieve its aspirational objectives over the short to medium-term (4-year period).

The Shire's Corporate Business Plan is scheduled for a major review in 2024/25.

Creative and Cultural Plan 2024-2028

In May 2023, the Shire was awarded a grant from the Department of Local Government Sport Culture and Industries (DLGSCI) to develop its first Creative and Cultural Plan. This plan outlines key actions to achieve four specific goals as follows:

1. Strengthen community cohesion and wellbeing through arts and culture.
2. Create economic diversity through art enterprise.
3. Amplify our stories and showcase our distinct cultural assets.
4. Create pathways for arts and culture.

The Shire underwent a robust co-design process with key stakeholders and engaged the local community through 16 one-on-one interviews, two community workshops, four youth pop-ups, and by reviewing 150+ responses from an online survey.

The Creative and Cultural Plan 2024-2028 was adopted by Council in February 2024.

Disability Access and Inclusion Plan

In accordance with Section 5.53 of the *Local Government Act 1995* the Shire of Coolgardie is required to include in its Annual Report any matter on which a report must be made under Section 29 of the *Disability Services Act 1993* which specifies that local governments must:

- Maintain a Disability Access and Inclusion Plan (DAIP).
- Address seven specific outcome areas within the plan.
- Report annually on progress against the actions within the plan.

The Shire's DAIP is a key strategic document which outlines the Shire's approach to working towards a more accessible and inclusive community. The seven desired outcomes of the Shire's DAIP are as follows:

1. People with disability have the same opportunities as other people to access the services of, and any events organised by, the Shire.
2. People with disability have the same opportunities as other people to access the buildings and other facilities of the Shire.
3. People with disability receive information from the Shire in a format that will enable them to access the information as readily as other people are able to access it.
4. People with disability receive the same level and quality of service from the staff of the Shire.
5. People with disability have the same opportunities as other people to make complaints to the Shire.
6. People with disability have the same opportunities as other people to participate in any public consultation by the Shire.
7. People with disability have the same opportunities as other people to obtain and maintain employment with the Shire.

The Shire's DAIP was last reviewed in 2022/23 and is scheduled for a major review in 2024/25. The Shire's DAIP can be found on the Shire's website coolgardie.wa.gov.au.

Planning for the Future

1. Accountable & Effective Leadership (continued)



Employee Remuneration

In accordance with Regulation 19B of the *Local Government (Administration) Regulations 1996*, the Shire of Coolgardie is required to disclose, in bands of \$10,000, the number of employees entitled to an annual salary of \$130,000 or more.

For the period 1 June 2023 to 30 June 2024, the number of Shire of Coolgardie employees receiving an annual salary within these bands (including superannuation) are as follows:

Salary Range	Number of Officers
\$130,000 - \$140,000	3
\$140,000 - \$150,000	
\$150,000 - \$160,000	1
\$160,000 - \$170,000	1
\$170,000 - \$180,000	1
\$180,000 - \$190,000	
\$190,000 - \$200,000	1

The remuneration paid to the CEO (Mr James Trail) during the financial year was \$319,575. This included salaries, allowances and benefits (including superannuation benefits).

Freedom of Information

In accordance with Part 5 Sections 94, 96 and 97 of the *Freedom of Information Act 1992*, the Shire is required to publish an Information Statement which details the process for applying for information under the Act and to provide an up-to-date version every 12 months.

The Shire's Freedom of Information Statement was last reviewed and adopted by Council in March 2023, and is available for public access on its website coolgardie.wa.gov.au.

During 2023/24, the number of Freedom of Information requests received were 0.

Media & Communication

This financial year, the Shire of Coolgardie kept up the momentum of its communications in an endeavour to keep the community informed through the Shire's website, Facebook, and promotional campaigns.

The following statistics represent total media activity for 2023/24:

- Facebook Followers - 3,017
- Facebook Posts - 292
- Public Notices & Updates - 47
- Shire President Videos - 1
- Website Users - 60,885

Planning for the Future

1. Accountable & Effective Leadership (continued)



Payment to Councillors

In accordance with Regulation 19BD of the *Local Government (Administration) Regulations 1996*, the Shire of Coolgardie is required to report details of all fees, expenses and allowances paid during the financial year to individual Councillors.

Councillor	Nature of Fee, Expense or Allowance Paid During 2023-2024				
	President's Allowance	Deputy President's Allowance	Meeting Attendance Fees	Allowance for ICT Expenses	Travel & Accommodation Expenses
Cr Malcolm Cullen	\$38,450		\$26,370	\$3,500	\$1,472
Cr Tracey Rathbone		\$9,613	\$17,030	\$3,500	
Cr Sherryl Botting			\$17,030	\$3,500	
Cr Kathie Lindup			\$17,030	\$3,500	
Cr Corey Matthews from 21 October 2023			\$11,353	\$2,333	\$3,755
Cr Rose Mitchell			\$17,030	\$3,500	
Cr Daphne Simmons from 21 October 2023			\$11,353	\$2,333	\$6,489
Cr Tammie Keast to 21 October 2023			\$5,805	\$1,193	

In addition to the above, Crs Matthews and Simmons received **training** to the following values:

- Cr Corey Matthews \$2,955
- Cr Daphne Simmons \$1,760

Recordkeeping Statement

The *State Records Act 2000* requires all local governments to include in the Annual Report a statement on their compliance with their Record Keeping Plan.

The Shire of Coolgardie's Record Keeping Plan provides a description of current record keeping practices and focuses on the following six principles:

1. Proper and Adequate Records
2. Policies and Procedures
3. Language Control
4. Preservation
5. Retention and Disposal
6. Compliance

The Shire's Recordkeeping Plan was reviewed during the 2023/24 period and endorsed by Council in May 2024.

Planning for the Future

2. An Inclusive, Safe & Vibrant Community



This section provides an overview of the actions undertaken to deliver the following **inclusive, safe and vibrant community** objectives:

- A sense of place and belonging.
- A safe and healthy community.
- Celebrate our culturally diverse community.

Citizenship Ceremonies

The Shire of Coolgardie conducts a number of citizenship ceremonies for new residents every year. During a citizenship ceremony, applicants - along with their family and friends - will enjoy a professional, friendly ceremony during which they will be presented their Australian Citizenship Certificate.

During 2023/24 the Shire undertook **six (6)** citizenship ceremonies and welcomed a total of **11** new Australians from five different countries to the Shire of Coolgardie.

Community Assistance Fund

The Shire of Coolgardie's Community Assistance Fund (CAF) is available for not-for-profit community groups/organisations or outstanding individuals seeking small amounts of funding for specific events and projects that align with the Shire's four key pillars.

A total of **\$13,748** grant funding was awarded to community groups during 2023/24 and the successful recipients included:

- Coolgardie Community Men's Shed - \$2,000
- Kambalda West District High School - \$4,000
- Coolgardie Primary P&C - \$2,000
- Coolgardie RSL - \$1,980
- Kambalda Goldstrickers - \$2,000
- Kambalda West Playgroup - \$680
- Kambalda Junior Football Club - \$1,088

In-kind contributions were also provided by the Shire such as the provision of the community bus to enable local groups to travel to participate in several events throughout WA to represent the community.

Community Events

Large community events are coordinated and supported by the Shire of Coolgardie each year to help promote community pride, liveability and social well-being.

Key annual community events held during 2023/24 included:

- Australia Day Ceremony & Citizenship Awards
- Coolgardie Day
- Coolgardie's Outback Rodeo, and
- Christmas events such as the Kambalda Christmas Tree launch and Seniors Christmas luncheon.



Planning for the Future

2. An Inclusive, Safe & Vibrant Community (continued)



Community Facilities

Community Recreation Centres

The Kambalda Community Recreation Facility and Coolgardie Community Recreation Centre are funded through the Shire of Coolgardie and the Department of Primary and Regional Development. These facilities hold a variety of sport and recreation activities for all community members. These local, socially inclusive activities promote physical activity for all abilities and ensures that everyone has an interest in the local community hub.

Community Resource Centres

The Coolgardie and Kambalda Community Resource Centres (CRCs) are a community-based service provided by the Shire of Coolgardie. The CRCs support economic, personal, and social development by encouraging community connectedness, growing strategic partnerships, and providing access to training, government information and services.

Aquatic Facilities

The Shire is home to two aquatic facilities - the Kambalda Aquatic Facility and Coolgardie Swimming Pool. Both facilities are popular community assets for the Shire and significantly enhance the quality of life of local residents, especially during the hot summer months.

Visitor Centre and Museum

The Coolgardie Visitor Centre, as the gateway to the Goldfields region, is well-placed to promote the area's history and heritage. Visitors are welcomed by friendly local staff who provide information about local attractions and businesses, including the best things to see and do in the Shire of Coolgardie.

The Goldfields Exhibition Museum is housed in the historic and grandiose two storey Warden's Court Building which was built in 1898. Each room features fascinating displays telling the dramatic and often tragic story of life in and around Coolgardie during the Goldrush days of the 1890s.

Funding & Sponsorship

During 2023/24 the Shire received funding to undertake the following programs and activities:

Organisation	Funding Source	Project/Activity	Amount
Gold Fields St Ives Foundation	Sponsorship	Meals on Wheels - Kambalda	\$50,000
Gold Fields St Ives	Sponsorship	Women's Counselling	\$30,000
Australia Day Council of WA	Grant	Australia Day event	\$11,000
Regional Arts WA	Grant	Next Gen Arts events	\$ 3,300



Planning for the Future

2. An Inclusive, Safe & Vibrant Community (continued)



Meals on Wheels

The Meals on Wheels program in the Shire of Coolgardie was launched in response to the pandemic in 2020 and has been operating without State Government assistance since. In 2023/24 this service delivered **over 5,000 meals** to community members, providing nutritious food as well as welfare checks on clients in Coolgardie and Kambalda.

A collaborative approach continues to keep this program sustainable with a number of community stakeholders assisting the Shire financially for the cost of meals. Delivery of meals is a joint effort between Shire staff and volunteers through the community, St John and MEEDAC.

The service delivers meals twice a week to 55 customers with the support of 15 paid staff and 10 local volunteers.

New Playground - Kambalda West

On 7 September 2023, the Shire's new playground in Kambalda West was officially opened. The playground, which is located on Barnes Drive, is tailored for **children aged 0 to 6** and provides a safe, stimulating, and inclusive environment where young ones can play and socialise.

The total cost of the project was \$174,328 which was comprised funding from DPIRD of \$60,000 and \$114,328 from the Shire.

Partnerships with Community Stakeholders

In 2023/24 the Shire developed its first **Collaboration Strategy** to detail partnership opportunities with the resource sector that will improve and enhance living, working and visiting the Shire of Coolgardie region. It focuses on a range of collaborative priorities that include waste management, workers' accommodation, education, energy, health and junior sport.

Current partnerships include:

- **Goldfields Women's Health Care Centre** provide counselling sessions in Kambalda for women (and men) over the age of 16. This service is free to all residents thanks to the Shire of Coolgardie and Gold Fields.
- **St John WA**, in partnership with the Shire of Coolgardie, provides an integrated and comprehensive primary health care service in Kambalda and the broader Coolgardie Shire. This model addresses daily health needs and coordinates care for individuals with chronic diseases. Key services offered include:
 - Weekly GP sessions
 - Community first responder and defibrillator programs
 - Community transport service; and
 - Resilient ambulance service staffed by trained volunteers.
- **Judumul Advisory Aboriginal Corporation** to improve the lives of Aboriginal people through the provision of programs and activities that will aim to deliver health, education and economic wellbeing.
- Continued partnership and/or service agreements with **MEEDAC, Judumul, Gold Fields St Ives, Northern Star Resources, St John WA, ESS Support Services Worldwide** who support the Shire's Meals on Wheels program in Coolgardie and Kambalda.

The Shire of Coolgardie recognises that the small business community is an important stakeholder and is proud to be a 'small business friendly' local government as endorsed by the Small Business Development Corporation.

Planning for the Future

2. An Inclusive, Safe & Vibrant Community (continued)



New Food Pantry Initiative

The Shire of Coolgardie was pleased to come on board during 2023/24 to support a new community-led food pantry initiative to support residents struggling with the high cost of living.

Located in the undercover area behind the Coolgardie Recreation Centre, the Food Pantry is open from Monday to Friday, 8am – 4pm. Community members can donate non-perishable items to the pantry which residents in need are able to take for free.

The Food Pantry project is a joint effort between the Coolgardie Helping Hands, Coolgardie Community Men's Shed, and the Coolgardie Recreation Centre.



★★★★★

**Love the facility.
Love the library.
Love the gym!**



Planning for the Future

3. A Thriving Economy



This section provides an overview of the actions undertaken to deliver the following **thriving economy** objectives:

- Build economic opportunity and capacity.
- Facilitate local business development and retention.
- Pathways for young people into training and employment.

Economic Profile

The Shire of Coolgardie has a strong mining history, with significant mining production and exploration activities continuing today.

The top industry employers within the Shire are:

- Mining
- Local Government – Admin
- Other Mining support services

Recent statistics highlighted the value of minerals harvested in the Shire in the 2023/24 financial year **exceeded \$3.9 billion** (Department of Energy, Mines, Industry Regulation and Safety, 2024, *Western Australian Mineral and Petroleum Statistics Digest 2023-24*, Department of Energy, Mines, Industry Regulation and Safety, Perth).

The following page provides a snapshot of the economic, employment and lifestyle statistics for the Shire of Coolgardie in 2023/24.





Economy

\$3.9B

VALUE OF
MINERALS
2023/24

\$575M

ROYALTIES
BY REGION
2023/24

#3

MINERALS
PRODUCER
IN THE
REGION

5,171

TOTAL MINING
FTEs IN THE
REGION
2023/24



Employment

TOP 3 INDUSTRIES OF EMPLOYMENT

GOLD ORE MINING	30.7%
LOCAL GOVT. ADMIN	4.1%
OTHER MINING SUPPORT SERVICE	3.8%

TOP 5 OCCUPATIONS

MACHINERY OPERATIONS & DRIVERS	29.8%
TECHNICIANS & TRADES WORKER	21.4%
LABOURERS	9.5%
CLERICAL & ADMIN	9.3%
PROFESSIONALS	8.4%

MEDIAN WEEKLY INCOME

\$1,893



Lifestyle

739

FAMILIES **66%**
OF THE
POPULATION

38

MEDIAN AGE

3,686

TOTAL
POPULATION

Planning for the Future

4. Effective Management of Infrastructure, Heritage & Environment



This section provides an overview of the actions undertaken to deliver the following **effective management of infrastructure, heritage and environment** objectives:

- Value local culture and heritage.
- Sustainable management of resources.
- Enhance built environment.

REGULATORY SERVICES

Emergency Services

Shire of Coolgardie responded to a total of **14 bushfires** during 2023/24. Of these, eight were successfully extinguished by the Shire's Bushfire Brigade. Four fires either self-extinguished or were managed through Section 13 of the *Bushfires Act 1954* which allows for alternative control measures under specific circumstances.

A key milestone this year was the endorsement of the Shire's Bush Fire Risk Management Plan, a comprehensive framework designed to improve fire prevention, response, and recovery. This plan enhances the Shire's capacity to manage fire risks, safeguard property, and protect lives. Its endorsement marks a significant step toward fostering a more resilient community in the face of increasing bushfire threats.

In addition, firebreak inspections were undertaken throughout the Shire to ensure that critical firebreaks remain clear and effective in preventing the spread of bushfires.

Environmental Health

During 2023/24 the Shire of Coolgardie continued to engage the services of a contract Environmental Health Officer (EHO).

Services provided by the EHO include routine and follow up inspections of health-based (food) premises, effluent disposal system approvals, and asbestos and mosquito issues.

Waste Service Highlights

During 2023/24, the following Waste Service actions were undertaken:

- Liquid Waste Facility Works Approval granted.
- Kambalda Waste Facility Licence Amendment for Remediation granted.
- Wastewater Treatment Plant (WWTP) ponds upgrade works approval granted.
- Coolgardie Waste Facility Licence Amendment granted to increase waste tonnage acceptance from 30,000 to 50,000 tonnes.
- Stormwater management pond constructed at the Coolgardie waste facility.
- WWTP licence amendment granted to accept septic waste.
- Annual verge collection service collected a total of 124.61 tonnes of waste.
- Weekly residential kerbside service collected 1,177.99 tonnes of waste.
- 1,677.21 tonnes general waste received from residential drop-offs.
- 171 million litres of wastewater received at the WWTP.
- WWTP treated 35 million litres for use at the Coolgardie park and oval.

Planning for the Future

4. Effective Management of Infrastructure,
Heritage & Environment (continued)

DEVELOPMENT SERVICES

Planning & Development

The Shire is required to provide information pertaining to building permits and approvals for inclusion in its Annual Report in accordance with Section 132 of the *Building Act 2011* and Regulation 14 of the *Building Regulations 2012*.

Building Permits Issued	2023/24	Total Approval Value
Single dwellings (Class 1A & 4)	1	\$ 1,286,871
Group dwellings	1	\$ 453,536
Additions/Alterations (Class 1a & 4)	3	\$ 214,544
Outbuildings (Class 1a & 4)	7	\$ 75,300
Commercial/Industrial (Class 5,6,8,9)	3	\$ 10,930,861
Mining Accommodation (1b)	5	\$ 26,924,831
Pool (class 10b)	1	\$ 3,000
Tourist (class 3 & 1B)	2	\$ 625,081
Class 10b Other	1	\$ 14,500
Demolition	8	\$ 583,683
Total:	32	\$ 41,112,208

Statutory Planning Applications	2023/24
Residential	7
Commercial	6
Industrial	0
Mining	3
Workforce Accommodation	5
Community - Other	1
Total:	22

Planning for the Future

4. Effective Management of Infrastructure, Heritage & Environment (continued)



ROADWORKS

The Shire's annual road construction program for 2023/24 resulted in expenditure of **\$1,929,000** - the majority of which was spent on road maintenance.

Roads to Recovery

The Federal Government's Roads to Recovery Program (RTR) supports the maintenance of local road infrastructure assets to improve safety, economic and social outcomes.

During 2023/24 the Shire received RTR funding which was used to undertake work on Clianthus Road to the value of **\$219,433**.

OTHER PROJECTS & PROGRAMS

Bluebush Village

The Shire of Coolgardie commissioned the build of the Bluebush Village in 2021 in recognition of the need for a centrally located accommodation village to address several objectives aligned with the Shire's Strategic Community Plan and the Environmental, Social and Governance Framework.

All construction phases of the Bluebush Village were completed during the 2023/24 financial year.

Kambalda GROH Housing

The construction of three Government Regional Officer Housing units commenced in 2023/24 with a total of **\$953,649** spent on the project during that period.



Planning for the Future

**4. Effective Management of Infrastructure,
Heritage & Environment (continued)****Kambalda Airport****Runway Maintenance Program**

The Shire undertakes a monthly maintenance program to ensure the runway remains operational and compliant. Regular work involves grading and rolling of the runway and runway strip, including the runway end safety areas, sweeping of the turning nodes, and grading of the airport access road.

A maintenance scope document was developed during 2023/24 to ensure the works carried out are in line with the MOS 139 Standards (Manual of Standards). NOTAMs (Notice to Airmen) are now being raised 14 days prior to works to assist with ensuring aerodrome compliance.

Vegetation Management Program

During 2023/24 the Shire continued its vegetation maintenance program to reduce growth that could potentially cause damage to the airport's boundary fence and infringements to the obstacle limitation surfaces. This work consists of regular grading of airside roads and weed spraying of the boundary fence and any new growth within 40m of the boundary.

Aerodrome Manuals Overhaul

During 2023/24, the Shire - with the assistance of Aerodrome Management Services - commenced a comprehensive overhaul of the Kambalda Aerodrome manuals to ensure alignment with current Civil Aviation Safety Authority (CASA) requirements and MOS 139 standards. This includes updates to the Aerodrome Manual, Emergency Plan, Wildlife Hazard Management Plan, and other supporting documentation to ensure operational readiness, compliance, and improved risk management across airport operations.



Financial Report

2023/2024

Photo credit: Les Hunting

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

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

STATEMENT BY CEO

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

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

Signed on the 18th day of June 2025



Acting CEO



Aaron Cook





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

NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue			
Rates	2(a),27 10,357,694	10,762,369	9,448,651
Grants, subsidies and contributions	2(a) 3,599,770	3,595,610	3,560,928
Fees and charges	2(a) 14,283,159	22,044,636	8,646,989
Interest revenue	2(a) 61,146	73,600	32,880
Other revenue	2(a) 1,464,467	282,141	1,511,444
	29,766,236	36,758,356	23,200,892
Expenses			
Employee costs	2(b) (6,945,135)	(6,876,541)	(5,829,649)
Materials and contracts	(12,449,779)	(13,472,087)	(8,572,285)
Utility charges	(1,211,362)	(1,701,870)	(992,625)
Depreciation	(10,784,166)	(5,074,472)	(4,526,396)
Finance costs	(1,747,065)	(1,998,599)	(696,595)
Insurance	(396,038)	(419,248)	(413,258)
Other expenditure	2(b) (1,683,421)	(1,517,887)	(2,744,313)
	(35,216,966)	(31,060,704)	(23,775,121)
	(5,450,730)	5,697,652	(574,229)
Capital grants, subsidies and contributions	2(a) 650,573	25,224,741	1,037,819
Profit on asset disposals	180,071	192,500	51,857
Fair value adjustments to financial assets at fair value through profit or loss	4 2,102	0	4,607
	832,746	25,417,241	1,094,283
Net result for the period	(4,617,984)	31,114,893	520,054
Other comprehensive (loss) / income for the period			
<i>Items that will not be reclassified subsequently to profit or loss</i>			
Changes in asset revaluation surplus	18 (184,049)	0	4,527,875
Total other comprehensive (loss) / income for the period	(184,049)	0	4,527,875
Total comprehensive (loss) / income for the period	(4,802,033)	31,114,893	5,047,929

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





**SHIRE OF COOLGARDIE
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024**

	NOTE	2024 \$	2023 \$
CURRENT ASSETS			
Cash and cash equivalents	3(a)	1,521,748	1,514,040
Trade and other receivables	5	1,988,580	2,592,314
Inventories	6	12,946	14,418
Other assets	7	36,033	288,798
TOTAL CURRENT ASSETS		3,559,307	4,409,570
NON-CURRENT ASSETS			
Trade and other receivables	5	262,620	148,809
Other financial assets	4	103,964	101,862
Property, plant and equipment	8	39,147,083	48,814,646
Infrastructure	9	118,649,787	123,526,605
Right-of-use assets	11(a)	3,572,254	1,301,859
Investment property	12	23,489,361	0
TOTAL NON-CURRENT ASSETS		185,225,069	173,893,781
TOTAL ASSETS		188,784,376	178,303,351
CURRENT LIABILITIES			
Trade and other payables	13	6,811,339	3,201,912
Other liabilities	14	1,198,004	577,369
Lease liabilities	11(b)	1,904,377	345,541
Borrowings	15	7,305,550	4,280,225
Employee related provisions	16	336,477	412,085
Other provisions	17	214,203	0
TOTAL CURRENT LIABILITIES		17,769,950	8,817,132
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	2,207,447	1,092,402
Borrowings	15	19,075,235	14,094,727
Employee related provisions	16	137,572	86,934
Other provisions	17	4,699,754	4,515,705
TOTAL NON-CURRENT LIABILITIES		26,120,008	19,789,768
TOTAL LIABILITIES		43,889,958	28,606,900
NET ASSETS		144,894,418	149,696,451
EQUITY			
Retained surplus		54,025,403	58,660,421
Reserve accounts	30	257,825	240,791
Revaluation surplus	18	90,611,190	90,795,239
TOTAL EQUITY		144,894,418	149,696,451

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





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

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2022		58,143,286	237,872	86,267,364	144,648,522
Comprehensive income for the period					
Net result for the period		520,054	0	0	520,054
Other comprehensive income for the period	18	0	0	4,527,875	4,527,875
Total comprehensive income for the period		520,054	0	4,527,875	5,047,929
Transfers to reserve accounts	30	(2,919)	2,919	0	0
Balance as at 30 June 2023		58,660,421	240,791	90,795,239	149,696,451
Comprehensive loss for the period					
Net result for the period		(4,617,984)	0	0	(4,617,984)
Other comprehensive loss for the period	18	0	0	(184,049)	(184,049)
Total comprehensive loss for the period		(4,617,984)	0	(184,049)	(4,802,033)
Transfers to reserve accounts	30	(17,034)	17,034	0	0
Balance as at 30 June 2024		54,025,403	257,825	90,611,190	144,894,418

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





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

	NOTE	2024 Actual \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		10,635,763	9,440,151
Grants, subsidies and contributions		3,578,710	2,941,541
Fees and charges		14,281,824	8,625,025
Interest revenue		61,146	32,880
Goods and services tax received		2,443,070	2,649,572
Other revenue		1,464,467	1,511,444
		32,464,980	25,200,613
Payments			
Employee costs		(6,804,008)	(5,810,825)
Materials and contracts		(8,603,534)	(9,767,739)
Utility charges		(1,211,362)	(992,625)
Finance costs		(1,747,065)	(696,650)
Insurance paid		(396,038)	(413,258)
Goods and services tax paid		(2,372,999)	(2,609,534)
Other expenditure		(1,683,421)	(2,744,313)
		(22,818,427)	(23,034,944)
Net cash provided by operating activities		9,646,553	2,165,669
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(16,264,732)	(10,625,895)
Payments for construction of infrastructure	9(a)	(1,870,613)	(5,382,699)
Capital grants, subsidies and contributions		1,500,911	3,015,408
Proceeds from sale of property, plant & equipment		239,500	100,405
Net cash (used in) investing activities		(16,394,934)	(12,892,781)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	29(a)	(4,226,698)	(3,450,825)
Payments for principal portion of lease liabilities	29(e)	(1,249,744)	(312,897)
Proceeds from new borrowings	29(a)	11,750,000	13,100,000
Repayment of overdraft	29(d)	(1,320,000)	0
Proceeds from overdraft	29(d)	1,802,531	1,000,000
Net cash provided by financing activities		6,756,089	10,336,278
Net increase (decrease) in cash held		7,708	(390,834)
Cash at beginning of year		1,514,040	1,904,874
Cash and cash equivalents at the end of the year	3(b)	1,521,748	1,514,040

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





SHIRE OF COOLGARDIE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	27	10,357,694	10,762,369	9,448,651
Grants, subsidies and contributions		3,599,770	3,595,610	3,560,928
Fees and charges		14,283,159	22,044,636	8,646,989
Interest revenue		61,146	73,600	32,880
Other revenue		1,464,467	282,141	1,511,444
Profit on asset disposals		180,071	192,500	51,857
Fair value adjustments to financial assets at fair value through profit or loss	4	2,102	0	4,607
		29,948,409	36,950,856	23,257,356
Expenditure from operating activities				
Employee costs		(6,945,135)	(6,876,541)	(5,829,649)
Materials and contracts		(12,449,779)	(13,472,087)	(8,572,285)
Utility charges		(1,211,362)	(1,701,870)	(992,625)
Depreciation		(10,784,166)	(5,074,472)	(4,526,396)
Finance costs		(1,747,065)	(1,998,599)	(696,595)
Insurance		(396,038)	(419,248)	(413,258)
Other expenditure		(1,683,421)	(1,517,887)	(2,744,313)
		(35,216,966)	(31,060,704)	(23,775,121)
Non cash amounts excluded from operating activities	28(a)	10,076,542	4,881,972	6,751,494
Amount attributable to operating activities		4,807,985	10,772,124	6,233,729
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		650,573	25,224,741	1,037,819
Proceeds from disposal of assets		239,500	264,500	100,405
		890,073	25,489,241	1,138,224
Outflows from investing activities				
Right of use assets received - non cash	11(a)	(3,923,625)	0	(313,626)
Purchase of property, plant and equipment	8(a)	(16,264,732)	(20,037,652)	(10,625,895)
Purchase and construction of infrastructure	9(a)	(1,870,613)	(28,033,684)	(5,382,699)
		(22,058,970)	(48,071,336)	(16,322,220)
Non-cash amounts excluded from investing activities	28(b)	3,923,625	0	313,626
Amount attributable to investing activities		(17,245,272)	(22,582,095)	(14,870,370)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	29(a)	11,750,000	14,750,000	13,100,000
Proceeds from overdraft	29(d)	1,802,531	0	1,000,000
Proceeds from new leases - non cash	29(e)	3,923,625	4,065,000	308,093
Transfers from reserve accounts	30	0	130,000	0
		17,476,156	18,945,000	14,408,093
Outflows from financing activities				
Repayment of borrowings	29(a)	(4,226,698)	(5,414,071)	(3,450,825)
Repayment of overdraft	29(d)	(1,320,000)	0	0
Payments for principal portion of lease liabilities	29(e)	(1,249,744)	(1,174,878)	(312,897)
Transfers to reserve accounts	30	(17,034)	(49,600)	(2,919)
		(6,813,476)	(6,638,549)	(3,766,641)
Non-cash amounts excluded from financing activities	28(c)	(3,923,625)	0	(308,093)
Amount attributable to financing activities		6,739,055	12,306,451	10,333,359
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	28(d)	439,691	(471,986)	(1,257,027)
Amount attributable to operating activities		4,807,985	10,772,124	6,233,729
Amount attributable to investing activities		(17,245,272)	(22,582,095)	(14,870,370)
Amount attributable to financing activities		6,739,055	12,306,451	10,333,359
Surplus or deficit after imposition of general rates	28(d)	(5,258,541)	24,494	439,691

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





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

1. BASIS OF PREPARATION

The financial report of the Shire of Coolgardie which is a Class 3 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 *Local Government Act 1995*, 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 except for disclosure requirements of:

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

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

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
 - Investment property - note 12
 - Measurement of employee benefits - note 16
 - Measurement of provisions - note 17

Fair value hierarchy information can be found in note 26

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.

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

- AASB 2014-10 *Amendments to Australian Accounting Standards*
 - *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
 - AASB 2020-1 *Amendments to Australian Accounting Standards*
 - *Classification of Liabilities as Current or Non-Current*
 - AASB 2021-7c *Amendments to Australian Accounting Standards*
 - *Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections (deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply)*
 - AASB 2022-5 *Amendments to Australian Accounting Standards*
 - *Lease Liability in a Sale and Leaseback*
 - AASB 2022-6 *Amendments to Australian Accounting Standards*
 - *Non-current Liabilities with Covenants*

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

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

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

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

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

Going Concern

The financial report has been prepared on the basis the Shire is a going concern.

As disclosed in the financial statements, the Shire incurred a net loss of \$4,617,984 for the year ended 30 June 2024, and as of that date, the Shire's current liabilities exceeded its current assets by \$14,210,643 and the unrestricted cash balance was overdrawn by \$934,081. The overdrawn unrestricted cash balance reflects the Shire's use of restricted funds (relating to unspent grant monies and infrastructure assets' bank loans, rather than legislatively restricted cash) for its operational activities due to cash shortfalls in the general municipal funds (refer to Note 3).

These conditions indicate a material uncertainty that may cast significant doubt about the ability of the Shire to continue as a going concern. The ability of the Shire to continue as a going concern is dependent on it being able to raise planned rates revenue and/or secure additional funding through borrowings or disposal of assets in the next 12 months, to pursue its normal operations.

The Shire is confident that it will be able to continue as a going concern and meets its liabilities as and when they fall due as a result of the following actions undertaken by the Shire subsequent to the year end and additional options available:

1. Receipt of additional working capital of \$4 million from bank on 28 April 2025.
2. Bank facilities have been renegotiated effective from 1 May 2025 with interest only payments until 28 April 2028;
3. Proposed increase in mining rates expected to increase revenue by \$6 million in 2025-26 subject to Minister approval;
4. The Shire has the capacity to sell some of its non core assets to raise additional working capital as needed, with a portion of the proceeds available for early loan repayments, even though the loans are not due until 28 April 2028, and
5. The ability to curtail discretionary capital (infrastructure) and administration expenditure as and when required.

On the basis, no adjustments have been made to the recoverability or classification of recorded asset amounts or the amounts or classification of liabilities that might be necessary should the Shire not continue as a going concern.





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

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

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

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

Revenue Recognition

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

For the year ended 30 June 2024

Nature

	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	10,357,694	0	10,357,694
Grants, subsidies and contributions	2,374,141	0	0	1,225,629	3,599,770
Fees and charges	12,432,168	0	1,161,221	689,770	14,283,159
Interest revenue	0	0	44,113	17,033	61,146
Other revenue	1,269,085	0	0	195,382	1,464,467
Capital grants, subsidies and contributions	0	650,573	0	0	650,573
Total	16,075,394	650,573	11,563,028	2,127,814	30,416,809

For the year ended 30 June 2023

Nature

	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	9,448,651	0	9,448,651
Grants, subsidies and contributions	3,256,237	0	0	304,691	3,560,928
Fees and charges	8,196,585	0	244,119	206,285	8,646,989
Interest revenue	0	0	29,961	2,919	32,880
Other revenue	38,738	0	306,143	1,166,563	1,511,444
Capital grants, subsidies and contributions	0	1,037,819	0	0	1,037,819
Total	11,491,560	1,037,819	10,028,874	1,680,458	24,238,711



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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Interest revenue

Interest on reserve account

Trade and other receivables overdue interest

Other interest revenue

The 2024 original budget estimate in relation to:

Trade and other receivables overdue interest was \$39,000.

Fees and charges relating to rates receivable

Charges on instalment plan

The 2024 original budget estimate in relation to:

Charges on instalment plan was \$44,800.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report

- Other services – grant acquittals

Employee Costs

Employee benefit costs

Other employee costs

Other expenditure

Accommodation Leasing Costs

Legal expenses (rates recovery)

Provision for health services

Sundry expenses

2024 Actual	2023 Actual
\$	\$
6,059	2,919
44,114	29,961
10,973	0
61,146	32,880
42,417	43,311
63,077	60,500
3,900	3,545
66,977	64,045
6,819,306	5,393,905
125,829	435,744
6,945,135	5,829,649
38,417	1,873,621
209,067	180,813
431,364	297,578
1,004,573	392,301
1,683,421	2,744,313



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

3. CASH AND CASH EQUIVALENTS

(a) Total cash and cash equivalents
Cash at bank and on hand
Term deposits

Note	2024	2023
	\$	\$
	1,521,748	1,273,240
	0	240,800
	1,521,748	1,514,040
Held as		
- Unrestricted cash and cash equivalents*	(934,081)	(2,149,697)
- Restricted cash and cash equivalents	2,455,829	3,663,737
19	1,521,748	1,514,040

* The negative unrestricted cash and cash equivalents reflects the Shire's application of its restricted funds for operational purposes.

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

Non-current assets

Financial assets at fair value through profit or loss

2024	2023
\$	\$
103,964	101,862
103,964	101,862
Financial assets at fair value through profit or loss	
Units in Local Government House Trust - opening balance	97,255
Movement attributable to fair value increment	4,607
Units in Local Government House Trust - closing balance	101,862

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

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

MATERIAL ACCOUNTING POLICIES

Financial assets at fair value through profit or loss

The Shire has elected to classify the following financial assets at fair value through profit or loss:

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



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

5. TRADE AND OTHER RECEIVABLES

Note	2024	2023
	\$	\$
Current		
Rates and statutory receivables	937,911	1,205,209
Trade receivables	980,916	1,068,701
GST receivable	28,412	273,243
Allowance for credit losses of rates and statutory receivables	(63,034)	(61,025)
Allowance for credit losses of trade receivables	0	(3,344)
Receivable from joint operation	100,000	100,000
Pensioner Rebates	4,375	9,530
	1,988,580	2,592,314
Non-current		
Rates and statutory receivables	164,120	148,809
Other receivables	98,500	0
	262,620	148,809

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:

Note	30 June 2024 Actual	30 June 2023 Actual
	\$	\$
Trade and other receivables from contracts with customers	1,764,790	1,168,701
Allowance for credit losses of trade receivables	0	(3,344)
Total trade and other receivables from contracts with customers	1,764,790	1,165,357

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.

Other receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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



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

6. INVENTORIES

Current
Visitor centre stock

2024	2023
\$	\$
12,946	14,418
12,946	14,418
14,418	11,033
(1,750)	(9,045)
278	12,430
12,946	14,418

The following movements in inventories occurred during the year:

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

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.

7. OTHER ASSETS

Other assets - current
Prepayments
Accrued income

2024	2023
\$	\$
31,849	255,700
4,184	33,098
36,033	288,798

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.



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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

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

	Assets not subject to operating lease				Total Property				Plant and equipment			
	Land		Buildings - non-specialised		Land		Buildings - non-specialised		Furniture and equipment		Plant and equipment	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	2,093,000	1,300,000	34,322,057	37,715,057	2,093,000	1,300,000	34,322,057	37,715,057	269,073	1,455,295	39,439,425	
Additions	79,633	23,240	10,263,176	10,366,049	79,633	23,240	10,263,176	10,366,049	95,551	164,295	10,625,895	
Disposals	0	0	0	0	0	0	0	0	0	0	0	
Depreciation	0	(28,413)	(870,067)	(898,480)	0	(28,413)	(870,067)	(898,480)	(61,931)	(241,715)	(1,202,126)	
Balance at 30 June 2023	2,172,633	1,294,827	43,715,166	47,182,626	2,172,633	1,294,827	43,715,166	47,182,626	302,693	1,329,327	48,814,646	
Comprises:												
Gross balance amount at 30 June 2023	2,172,633	1,420,770	48,371,439	51,964,842	2,172,633	1,420,770	48,371,439	51,964,842	941,377	2,533,085	55,439,304	
Accumulated depreciation at 30 June 2023	0	(125,943)	(4,656,273)	(4,782,216)	0	(125,943)	(4,656,273)	(4,782,216)	(638,684)	(1,203,758)	(6,624,658)	
Balance at 30 June 2023	2,172,633	1,294,827	43,715,166	47,182,626	2,172,633	1,294,827	43,715,166	47,182,626	302,693	1,329,327	48,814,646	
Additions	0	960,473	14,235,688	15,196,161	0	960,473	14,235,688	15,196,161	104,821	963,750	16,264,732	
Disposals	0	0	0	0	0	0	0	0	0	(59,429)	(59,429)	
Depreciation	0	(28,876)	(1,944,306)	(1,973,182)	0	(28,876)	(1,944,306)	(1,973,182)	(94,870)	(315,453)	(2,383,505)	
Transfers*	0	0	(23,489,361)	(23,489,361)	0	0	(23,489,361)	(23,489,361)	0	0	(23,489,361)	
Balance at 30 June 2024 *	2,172,633	2,226,424	32,517,187	36,916,244	2,172,633	2,226,424	32,517,187	36,916,244	312,644	1,918,195	39,147,083	
Comprises:												
Gross balance amount at 30 June 2024	2,172,633	2,381,244	39,117,765	43,671,642	2,172,633	2,381,244	39,117,765	43,671,642	1,046,198	3,300,827	48,018,667	
Accumulated depreciation at 30 June 2024	0	(154,820)	(6,600,578)	(6,755,398)	0	(154,820)	(6,600,578)	(6,755,398)	(733,554)	(1,382,632)	(8,871,584)	
Balance at 30 June 2024 *	2,172,633	2,226,424	32,517,187	36,916,244	2,172,633	2,226,424	32,517,187	36,916,244	312,644	1,918,195	39,147,083	

* Property, Plant & Equipment worth \$23,489,361 was transferred to Investment Property (Note 12) upon full completion.



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

8. PROPERTY, PLANT AND EQUIPMENT (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					
Land and buildings					
Land	2	Market approach using recent observable market data for similar properties	Independent Registered Valuer	June 2022	Price per hectare, with reference to current zoning of land. Market values were used unless there were some restrictions or other factors associated with the land.
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties	Independent Registered Valuer	June 2022	Observable open market values of similar assets adjusted for condition and comparability at the highest and best use
Buildings - specialised	3	Cost approach using depreciated replacement cost	Independent Registered Valuer	June 2022	Construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments

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

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



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

9. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - parks and ovals	Infrastructure - sewerage	Infrastructure - other	Infrastructure - landfill assets	Total
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	93,516,445	2,645,135	1,199,407	2,846,715	3,016,902	11,568,458	1,280,557	116,073,619
Additions	1,988,343	0	30,551	171,438	229,266	755,882	2,207,219	5,382,699
Revaluation increments / (decrements) transferred to revaluation surplus	5,849,361	(587,616)	(233,995)	0	0	0	0	5,027,750
Depreciation	(2,009,405)	(86,489)	(35,500)	(105,514)	(32,018)	(266,739)	(421,798)	(2,957,463)
Balance at 30 June 2023	99,344,744	1,971,030	960,463	2,912,639	3,214,150	12,057,601	3,065,978	123,526,605
Comprises:								
Gross balance at 30 June 2023	161,887,658	6,160,163	2,218,153	3,821,967	3,398,680	13,109,633	4,087,316	194,683,570
Accumulated depreciation at 30 June 2023	(62,542,914)	(4,189,133)	(1,257,690)	(909,328)	(184,530)	(1,052,032)	(1,021,338)	(71,156,965)
Balance at 30 June 2023	99,344,744	1,971,030	960,463	2,912,639	3,214,150	12,057,601	3,065,978	123,526,605
Additions	219,432	0	71,849	174,328	1,152,928	252,076	0	1,870,613
Depreciation	(5,521,284)	(107,023)	(28,879)	(124,435)	(43,407)	(324,237)	(598,166)	(6,747,431)
Balance at 30 June 2024	94,042,892	1,864,007	1,003,433	2,962,532	4,323,671	11,985,440	2,467,812	118,649,787
Comprises:								
Gross balance at 30 June 2024	162,107,090	6,160,163	2,290,002	3,996,295	4,551,608	13,361,709	4,087,316	196,554,183
Accumulated depreciation at 30 June 2024	(68,064,198)	(4,296,156)	(1,286,569)	(1,033,763)	(227,937)	(1,376,269)	(1,619,504)	(77,904,396)
Balance at 30 June 2024	94,042,892	1,864,007	1,003,433	2,962,532	4,323,671	11,985,440	2,467,812	118,649,787



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

9. INFRASTRUCTURE (Continued)

(b) Carrying Amount Measurements

Asset Class Fair Value - as determined at the last valuation date	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Independent Registered Valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Independent Registered Valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - drainage	3	Cost approach using depreciated replacement cost	Independent Registered Valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - parks and ovals	3	Cost approach using depreciated replacement cost	Independent Registered Valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - sewerage	3	Cost approach using depreciated replacement cost	Independent Registered Valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments
Infrastructure - other	3	Cost approach using depreciated replacement cost	Independent Registered Valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments

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 COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset Class	Useful life
Land - freehold land	Not depreciated
Buildings - non-specialised	30-50 years
Buildings - specialised	3-50 years
Furniture and equipment	3-40 years
Plant and equipment	5-20 years
Infrastructure - roads	15-90 years
Infrastructure - footpaths	20-60 years
Infrastructure - drainage	75 years
Infrastructure - parks & ovals	5-50 years
Infrastructure - sewerage	10-100 years
Infrastructure - kerbing	60 years
Infrastructure - other	2-50 years
Infrastructure - landfill assets	6.5 years
Right of Use - plant & equipment	3-7 years



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

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

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

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the Shire is not required to comply with *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 COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

11. LEASES

(a) Right-of-Use Assets

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

Note	Right-of-use assets - plant and equipment	Right-of-use assets Total
	\$	\$
Balance at 1 July 2022	1,360,518	1,360,518
Additions	313,626	313,626
Revaluation (loss) / reversals transferred to profit or loss	(5,478)	(5,478)
Depreciation	(366,807)	(366,807)
Balance at 30 June 2023	1,301,859	1,301,859
Gross balance amount at 30 June 2023	2,162,473	2,162,473
Accumulated depreciation at 30 June 2023	(860,614)	(860,614)
Balance at 30 June 2023	1,301,859	1,301,859
Additions	3,923,625	3,923,625
Depreciation	(1,653,230)	(1,653,230)
Balance at 30 June 2024	3,572,254	3,572,254
Gross balance amount at 30 June 2024	6,086,098	6,086,098
Accumulated depreciation at 30 June 2024	(2,513,844)	(2,513,844)
Balance at 30 June 2024	3,572,254	3,572,254

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

	2024 Actual	2023 Actual
	\$	\$
Depreciation on right-of-use assets	(1,653,230)	(366,807)
Finance charge on lease liabilities	(401,767)	(88,128)
Total amount recognised in the statement of comprehensive income	(2,054,997)	(454,935)
Total cash outflow from leases	(1,651,511)	(401,025)

(b) Lease Liabilities

Current	1,904,377	345,541
Non-current	2,207,447	1,092,402
Total	4,111,824	1,437,943

Secured liabilities and assets pledged as security

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

(c) Lessor - Property, Plant and Equipment Subject to Lease

Refer to note 12 for details of leased investment property.

MATERIAL ACCOUNTING POLICIES

Leases

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

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

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

Details of individual lease liabilities required by regulations are provided at Note 29(e).

Right-of-use assets - measurement

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

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

Right-of-use assets - depreciation

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



**SHIRE OF COOLGARDIE
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12. INVESTMENT PROPERTY

Non-current assets - at reportable value

	2024 Actual \$	2023 Actual \$
Carrying balance at 1 July	0	0
Transfer*	23,489,361	0
Closing balance at 30 June	23,489,361	0

Amounts recognised in profit or loss for investment properties

	2024 Actual \$	2024 Budget \$
Rental income	10,120,228	16,482,999
Materials and contracts	(4,315,190)	(6,733,545)
Repair & Maintenance	(817,695)	(229,999)
Finance costs	(1,249,299)	(1,420,656)
Other expenditure	(948,170)	(74,999)
Fair value gain recognised in profit or loss	0	0
Net result	2,789,874	8,023,800

Leasing arrangements

Minimum lease payments under non-cancellable operating leases of investment properties not recognised in the financial statements are receivable as follows:

Less than 1 year	5,567,025	5,567,025
1 to 2 years	1,239,975	1,239,975
	6,807,000	6,807,000

* Investment Property transferred from Property, Plant & Equipment (Note 8) upon full completion.

MATERIAL ACCOUNTING POLICIES

Investment properties

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

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

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

Revaluation

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

Fair value of investment properties

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



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

13. TRADE AND OTHER PAYABLES

Current

Sundry creditors	6,193,542	2,538,709
Prepaid rates	284,537	258,455
Accrued payroll liabilities	67,711	0
ATO liabilities	98,386	174,760
Bonds and deposits held	34,889	116,671
Accrued interest on borrowings	49,796	50,193
Accrued salaries and wages	82,478	60,161
Accrued expenses	0	2,963
	6,811,339	3,201,912

2024	2023
\$	\$
6,193,542	2,538,709
284,537	258,455
67,711	0
98,386	174,760
34,889	116,671
49,796	50,193
82,478	60,161
0	2,963
6,811,339	3,201,912

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

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

Prepaid rates

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



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

14. OTHER LIABILITIES

Current

Contract liabilities

Capital grant/contributions liabilities

2024	2023
\$	\$
0	15,500
1,198,004	561,869
1,198,004	577,369
Reconciliation of changes in contract liabilities	
Opening balance	15,500
Additions	0
Revenue from contracts with customers included as a contract liability at the start of the period	(15,500)
0	15,500
Reconciliation of changes in capital grant/contribution liabilities	
Opening balance	561,869
Additions	1,198,004
Revenue from capital grant/contributions held as a liability at the start of the period	(561,869)
1,198,004	561,869

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$0 (2023: \$0)

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

Additions

Revenue from capital grant/contributions held as a liability at the start of the period

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

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 26(i)) due to the unobservable inputs, including own credit risk.



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

15. BORROWINGS

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Bank overdrafts	29(d)	1,482,531	0	1,482,531	1,000,000	0	1,000,000
Bank loans	29(a)	5,823,019	19,075,235	24,898,254	3,280,225	14,094,727	17,374,952
Total secured borrowings		7,305,550	19,075,235	26,380,785	4,280,225	14,094,727	18,374,952

Secured liabilities and assets pledged as security

Bank overdrafts and bank loans are secured by a floating charge over the rates of the Shire of Coolgardies.

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

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 26(i)) due to the unobservable inputs, including own credit risk.

Borrowing costs

Details of individual borrowings required by regulations are provided at Note 29(a).



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

16. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Total non-current employee related provisions

Total employee related provisions

	2024	2023
	\$	\$
Annual leave	237,208	285,293
Long service leave	99,269	126,792
Total current employee related provisions	336,477	412,085
Long service leave	137,572	86,934
Total non-current employee related provisions	137,572	86,934
Total employee related provisions	474,049	499,019

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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



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

17. OTHER PROVISIONS

	Provision for remediation costs	Other provisions	Total
	\$	\$	\$
Opening balance at 1 July 2023			
Non-current provisions	4,515,705	0	4,515,705
	4,515,705	0	4,515,705
Additional provision	184,049	214,203	398,252
Balance at 30 June 2024	4,699,754	214,203	4,913,957
Comprises			
Current	0	214,203	214,203
Non-current	4,699,754	0	4,699,754
	4,699,754	214,203	4,913,957

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.

MATERIAL ACCOUNTING POLICIES

Provisions

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

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



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

18. REVALUATION SURPLUS

	2024 Opening Balance	Total Movement on Revaluation	2024 Closing Balance	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	1,020,400	0	1,020,400	1,020,400	0	1,020,400
Revaluation surplus - Buildings - non-specialised	419,361	0	419,361	419,361	0	419,361
Revaluation surplus - Buildings - specialised	18,641,438	0	18,641,438	18,641,438	0	18,641,438
Revaluation surplus - Furniture and equipment	344,808	0	344,808	344,808	0	344,808
Revaluation surplus - Infrastructure - roads	65,416,312	0	65,416,312	59,566,951	5,849,361	65,416,312
Revaluation surplus - Infrastructure - footpaths	942,369	0	942,369	1,529,985	(587,616)	942,369
Revaluation surplus - Infrastructure - drainage	288,505	0	288,505	522,500	(233,995)	288,505
Revaluation surplus - Infrastructure - parks and ovals	1,204,897	0	1,204,897	1,204,897	0	1,204,897
Revaluation surplus - Infrastructure - sewerage	2,051,822	0	2,051,822	2,051,822	0	2,051,822
Revaluation surplus - Infrastructure - landfill assets	465,327	(184,049)	281,278	965,202	(499,875)	465,327
	90,795,239	(184,049)	90,611,190	86,267,364	4,527,875	90,795,239



**SHIRE OF COOLGARDIE
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FOR THE YEAR ENDED 30 JUNE 2024**

19. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2024 Actual \$	2023 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	2,455,829	3,663,737
		2,455,829	3,663,737
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	30	257,825	240,791
Contract liabilities	14	0	15,500
Capital grant liabilities	14	1,198,004	561,869
Unspent loans	29(c)	1,000,000	2,845,577
Total restricted financial assets*		2,455,829	3,663,737
* The negative unrestricted cash and cash equivalents under of Note 3 of (\$934,081) FY23: (2,419,697) reflects the Shire's application of its restricted funds for operational purposes.			

20. UNDRAWN BORROWING FACILITIES AND CREDIT

STANDBY ARRANGEMENTS

Bank overdraft limit	1,500,000	1,500,000
Bank overdraft at balance date	(1,482,531)	(1,000,000)
Credit card limit	55,000	55,000
Credit card balance at balance date	(9,437)	(22,998)
Total amount of credit unused	63,032	532,002

Loan facilities

Loan facilities - current	7,305,550	4,280,225
Loan facilities - non-current	19,075,235	14,094,727
Total facilities in use at balance date	26,380,785	18,374,952

Unused loan facilities at balance date

NIL NIL



**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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21. CONTINGENT LIABILITIES

Kambalda Landfill Facility

Under the licence for the operation of the Kambalda Landfill Facility, the Shire has a legal obligation 'to restore the site.

An estimate of the remediation costs has been provided (refer Note 17 - Other Provisions).

Not included in this estimate is the cost of immobilisation that would be done by a technique involving crushing the stockpiled material which requires a soil blending equipment to do so. The Shire is currently unable to estimate the cost of hire of the soil blending equipment with sufficient reliability.

Coolgardie Landfill Facility

Similarly under the licence for the operation of the Coolgardie Class III Facility, the Shire has a legal obligation to restore the site.

An estimate of the remediation costs has been provided (refer Note 17 - Other Provisions).

22. CAPITAL COMMITMENTS

Contracted for:

- capital expenditure projects
- plant & equipment purchases

Payable:

- not later than one year

2024	2023
\$	\$
1,594,562	5,481,501
177,219	0
1,771,781	5,481,501
1,771,781	5,481,501

The capital expenditure projects outstanding at the end of the current reporting period represent the completion of Goodenia Court project, purchase of a two Mitsubishi single cab utes and update of satellite and transmission equipment.



**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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23. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2024 Actual	2024 Budget	2023 Actual
	\$	\$	\$
President's annual allowance	38,450	38,450	37,881
President's meeting attendance fees	26,370	26,370	25,976
President's annual allowance for ICT expenses	3,500	3,500	3,500
President's travel and accommodation expenses	40	2,500	6,069
	68,360	70,820	73,426
Deputy President's annual allowance	9,613	9,613	9,470
Deputy President's meeting attendance fees	17,030	17,030	16,776
Deputy President's annual allowance for ICT expenses	3,500	3,500	3,500
	30,143	30,143	29,746
All other council member's meeting attendance fees	80,779	83,880	67,786
All other council member's annual allowance for ICT expenses	15,485	17,500	14,146
All other council member's travel and accommodation expenses	0	0	1,484
	96,264	101,380	83,416
23(b)	194,767	202,343	186,588

(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	761,693	818,506
Post-employment benefits	141,875	109,485
Employee - other long-term benefits	3,849	54,660
Employee - termination benefits	102,360	0
Council member costs	194,767	186,588
23(a)	1,204,544	1,169,239

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

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

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Termination benefits

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

Council member costs

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



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

23. RELATED PARTY TRANSACTIONS

Transactions with related parties

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

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

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

	2024 Actual \$	2023 Actual \$
Purchase of goods and services	37,926	133,160

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 and are detailed in Notes 23(a) and 23(b).

ii. Other Related Parties

During the previous year, a company controlled by a related party of a council member, was awarded a contract under the selective tender process on terms and conditions equivalent for those that prevail in arm's length transactions under the Shire's procurement process.

Short-term employee benefits related to an associate person of the CEO who was employed by the Shire under normal employment terms and conditions.

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 COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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24. JOINT ARRANGEMENTS

Share of joint operations

(a) Goldfields Voluntary Regional Organisation of Councils

In June 2012 the Shire of Coolgardie became part of a joint venture arrangement with nine other Councils, being the Shire's of Dundas, Esperance, Laverton, Leonora, Menzies, Ngaanyatjaraku, Ravensthorpe, Wiluna and the City of Kalgoorlie-Boulder (collectively called the Goldfields Voluntary Regional Organisation of Councils - GVROC) for the provision of a regional records facility. The facility was located in Kalgoorlie and the Shire held a 1/10th share of the joint operation.

In June 2022 the joint venture arrangement with the nine other Councils was wound up, with a new joint venture arrangement entered into with two other Councils, being the Shire of Leonora and the City of Kalgoorlie-Boulder.

The facility remains located in Kalgoorlie and the Shire now holds a 1/3rd share of the joint operation.

The Shire has provided an interest free loan to GVROC (refer Note 5)

(b) Department of Housing

The Shire has a joint arrangement with the Housing Authority to provide aged housing in Kambalda. The Shire's share of the joint arrangement is 50% and the Shire is required to set aside the equivalent of 1% of the current replacement cost of the properties from the annual rental income for the long term maintenance needs of the properties.

MATERIAL ACCOUNTING POLICIES

Joint operations

A joint operation is a joint arrangement where the Shire has joint control with two or more parties to the joint arrangement. All parties to joint arrangement have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standard.



**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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25. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

(a) The ex CEO and CFO were suspended on 14 November 2024 and 6 November 2024 respectively pending investigations which are currently being undertaken by external consultants. Further on 17th April 2025 the ex CEO advised his formal notice of resignation.

(b) On January 2025 and April 2025, the bank facilities have been renegotiated with interest only payments until 28 April 2028 and 28 April 2030, with additional \$4 million provided on 28 April 2025 to help with working capital.

(c) Proposed increase in mining rates for financial year 2026, which is currently awaiting ministerial approval.

No other matter or circumstance has occurred subsequent to the year that has significantly affected the Shire.



**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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26. 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 COOLGARDIE
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27. RATING INFORMATION

(a) General Rates

RATE TYPE Rate Description	Basis of valuation	Rate In \$	Number of Properties	2023/24 Actual Rateable Value*	2023/24 Actual Rate	2023/24 Actual Interim Rates	2023/24 Budget Rate	2023/24 Budget Interim Rates	2023/24 Budget Total Revenue	2022/23 Actual Total Revenue
Residential	Gross rental valuation	0.081401	915	12,327,866	1,003,500	0	1,003,500	0	1,003,500	982,889
Transient Workforce	Gross rental valuation	0.161170	3	1,380,500	222,495	0	222,495	368,796	581,291	330,834
Mining	Unimproved valuation	0.232260	1,401	30,472,620	7,075,675	0	7,075,675	7,056,240	7,306,240	6,291,003
Rural/Pastoral	Unimproved valuation	0.118190	28	8,374,518	989,784	0	989,784	989,784	989,784	969,034
Total general rates			2,347	52,555,504	9,291,454	0	9,291,454	618,796	9,890,815	8,573,760
Minimum payment		\$ 757								
Residential	Gross rental valuation		878	5,909,948	664,646	0	664,646	0	596,516	653,840
Commercial	Gross rental valuation		0	0	0	0	0	29,523	0	0
Light Industry	Gross rental valuation		0	0	0	0	0	38,607	0	0
Transient Workforce	Gross rental valuation	1.510	0	0	0	0	0	0	0	0
Mining	Unimproved valuation	467	483	497,301	225,561	181,742	407,303	0	224,160	227,626
Rural/Pastoral	Unimproved valuation	732	14	13,500	10,248	0	10,248	0	10,248	10,052
Total minimum payments			1,375	6,420,749	900,455	181,742	1,082,197	899,054	899,054	891,518
Total general rates and minimum payments			3,722	58,976,253	10,191,909	181,742	10,373,651	618,796	10,789,869	9,465,278
Concessions										
Total Rates									(27,500)	(16,627)
									10,762,369	9,448,651

The 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.

*Rateable Value at time of raising of rate.



**SHIRE OF COOLGARDIE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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28. DETERMINATION OF SURPLUS OR DEFICIT

Note	2023/24 (30 June 2024 Carried Forward) \$	2023/24 Budget (30 June 2024 Carried Forward) \$	2022/23 (30 June 2023 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	(180,071)	(192,500)	(51,857)
Less: Movement in liabilities associated with restricted cash	(412,085)	0	0
Less: Fair value adjustments to financial assets at fair value through profit or loss	(2,102)	0	(4,607)
Add: Depreciation	10,784,166	5,074,472	4,526,396
Non-cash movements in current assets and liabilities:			
Accrued interest on borrowings	(50,193)	0	26,453
Employee benefit provisions	0	0	54,732
Right of Use Assets	0	0	(55)
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(15,311)	0	(9,571)
Trade receivables	(98,500)	0	0
Employee benefit provisions	50,638	0	2,785
Other provisions	0	0	2,207,218
Non-cash amounts excluded from operating activities	10,076,542	4,881,972	6,751,494
(b) Non-cash amounts excluded from investing activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to investing activities			
Right of use assets received - non cash	3,923,625	0	313,626
Non-cash amounts excluded from investing activities	3,923,625	0	313,626
(c) Non-cash amounts excluded from financing activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to financing activities			
Non cash proceeds from new leases	(3,923,625)	0	(308,093)
Non-cash amounts excluded from financing activities	(3,923,625)	0	(308,093)
(d) 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	(257,825)	(157,473)	(240,791)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings *	5,823,019	5,710,530	3,280,225
- Accrued interest on borrowings	0	0	0
- Current portion of contract liability held in reserve	0	0	50,193
- Current portion of lease liabilities	1,904,377	1,288,613	345,541
- Employee benefit provisions	0	357,353	412,085
Add: Reconciling item			
- Overdraft Facility	1,482,531	0	1,000,000
Total adjustments to net current assets	8,952,102	7,199,023	4,847,253
Net current assets used in the Statement of Financial Activity			
Total current assets	3,559,307	1,811,042	4,409,570
Less: Total current liabilities	(17,769,950)	(8,985,571)	(8,817,132)
Less: Total adjustments to net current assets	8,952,102	7,199,023	4,847,253
Surplus or deficit after imposition of general rates	(5,258,541)	24,494	439,691



**SHIRE OF COOLGARDIE
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29. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Actual				Budget			
	Principal at 1 July 2022	New Loans During 2022-23	Principal at 30 June 2023	Principal Repayments During 2022-23	Principal at 1 July 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024
ANZ Bluebush Village Stage 1	2,000,000	5,750,000	7,750,000	0	7,750,000	0	0	7,750,000
ANZ Coolgardie Class 3 Waste Facility	3,416,000	0	2,708,000	0	2,708,000	0	0	2,708,000
ANZ Kambalda Aerodrome Refurbishment	0	1,000,000	813,000	0	813,000	0	0	813,000
ANZ Bluebush Village Stage 2 Executive rooms	0	0	0	0	0	2,500,000	0	2,500,000
CBA Bluebush Village Stage 2	0	2,500,000	2,500,000	0	2,500,000	0	0	2,500,000
CBA Bluebush Village Lease payout	0	0	0	0	0	9,250,000	0	9,250,000
CBA Goodena Court Unit Development	0	1,000,000	962,212	0	962,212	0	0	962,212
CBA Bluebush Village Stage 1 Executive rooms	0	500,000	455,450	0	455,450	0	0	455,450
Coolgardie Aquatic Facilities	87,929	0	91,181	0	91,181	0	0	91,181
Coolgardie Post Office	359,188	419,298	392,718	0	392,718	0	0	392,718
Kambalda Aquatic Facilities	1,376,128	1,368,143	1,272,832	0	1,272,832	0	0	1,272,832
Kambalda Aquatic Facilities	487,532	464,560	432,197	0	432,197	0	0	432,197
Sewerage Ponds Upgrade & Connection Works	0	0	0	0	0	0	0	0
Sewerage Connections	0	0	0	0	0	0	0	0
Waste Water - Standpipe & Holding Pond	0	0	0	0	0	0	0	0
Liquid Waste Facility	0	0	0	0	0	0	0	0
Total Borrowings	7,725,777	13,100,000	17,374,952	(3,450,825)	17,374,952	11,750,000	(4,226,698)	24,898,254

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost.

All other loan repayments were financed by general purpose revenue.

Borrowing Finance Cost Payments

Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024
ANZ Bluebush Village Stage 1	0030795LFFR1	ANZ	5.65%	1/12/2028	(462,145)	(343,892)	(343,892)	(251,651)
ANZ Coolgardie Class 3 Waste Facility	0030796LFFR2	ANZ	5.64%	3/03/2027	(105,097)	(117,387)	(117,387)	(134,801)
ANZ Kambalda Aerodrome Refurbishment	0032268LFFR3	ANZ	5.64%	1/05/2029	(42,229)	(35,476)	(35,476)	(39,557)
ANZ Bluebush Village Stage 2 Executive rooms	0004103LFFR4	ANZ	4.90%	1/05/2028	(89,022)	(187,648)	(187,648)	(20,137)
CBA Bluebush Village Lease payout	3102971	CBA	5.75%	19/06/2028	(266,484)	(592,308)	(592,308)	0
CBA Goodena Court Unit Development	3103171	CBA	5.71%	11/02/2028	(53,426)	(54,391)	(54,391)	(29,705)
CBA Bluebush Village Stage 1 Executive rooms	3102846	CBA	5.09%	11/02/2028	(23,244)	0	0	(13,040)
Coolgardie Aquatic Facilities	AUSNA1101428	CBA	5.50%	15/08/2032	(5,550)	(4,939)	(4,939)	(4,748)
Coolgardie Post Office	AUSNA1101428	CBA	5.50%	15/08/2032	(23,783)	(21,128)	(21,128)	(20,484)
Kambalda Aquatic Facilities	AUSNA1101428	CBA	5.50%	15/08/2032	(77,605)	(68,941)	(68,941)	(63,136)
Kambalda Aquatic Facilities	AUSNA1101428	CBA	5.50%	15/08/2032	(26,351)	(23,408)	(23,408)	(20,942)
Sewerage Ponds Upgrade & Connection Works	AUSNA1101428	CBA	0.00%	15/08/2032	0	(66,850)	(66,850)	0
Sewerage Connections		CBA	0.00%		0	(24,316)	(24,316)	0
Waste Water - Standpipe & Holding Pond		CBA	0.00%		0	(15,903)	(15,903)	0
Liquid Waste Facility		ANZ	10.57%		(81,123)	0	0	(266)
ANZ Overdraft Facility	651410675982	ANZ			(1,345,297)	(1,542,836)	(1,542,836)	(608,467)
Total Finance Cost Payments					(1,345,297)	(1,542,836)	(1,542,836)	(608,467)



**SHIRE OF COOLGARDIE
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29. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2023/24

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate %	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2024 Actual	2024 Budget	2024 Actual	2024 Budget		
Kambalda Workers Accommodation - 120 Person Facility	CBA	Fixed	5	6.00%	\$ 2,500,000	\$ 2,500,000	\$ (2,500,000)	\$ 2,500,000	\$ 412,287	\$ 0
Bluebush Village Lease Payout	CBA	Fixed	5	6.50%	9,250,000	9,250,000	(9,250,000)	9,250,000	1,658,705	0
Sewerage Ponds Upgrade & Connection Works	CBA	Fixed	5	6.50%	0	1,100,000	0	1,100,000	197,251	0
Sewerage Connections	CBA	Fixed	5	6.50%	0	400,000	0	400,000	71,728	0
Waste Water - Standpipe & Holding Pond	CBA	Fixed	5	6.00%	0	500,000	0	500,000	89,660	0
Liquid Waste Facility	CBA	Fixed	5	6.50%	0	1,000,000	0	1,000,000	179,319	0
					11,750,000	14,750,000	(11,750,000)	14,750,000	2,608,950	0

(c) Unspent Borrowings

Particulars	Institution	Date Borrowed	Unspent Balance 1 July 2023	Borrowed During Year	Expended During Year	Unspent Balance 30 June 2024
CBA Goodwin Court Unit Development	CBA	15/05/2023	\$ 1,000,000	\$ 0	\$ 0	\$ 1,000,000
CBA Bluebush Village Stage 1 Executive rooms	CBA	20/12/2022	369,510	0	(369,510)	0
CBA Bluebush Village Stage 2	CBA	1/02/2023	1,476,087	0	(1,476,087)	0
			2,845,577	0	(1,845,577)	1,000,000

(d) Overdraft

Purpose	Institution	Year Established	Brought Forward 1 July 2023	Increased During Year	Decreased During Year	Overdraft Remaining 30 June 2024
Fund operating activities	ANZ	22/23	\$ 1,000,000	\$ 0	\$ (1,000,000)	\$ 0
Fund operating activities	CBA	23/24	0	1,802,531	(320,000)	1,482,531
			1,000,000	1,802,531	(1,320,000)	1,482,531



SHIRE OF COOLGARDIE
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29. BORROWING AND LEASE LIABILITIES (Continued)

(e) Lease Liabilities

Purpose	Note	Actual				Budget			
		Principal at 30 June 2023		Repayments During 2023-24		Principal at 30 June 2024		Repayments During 2023-24	
		\$	\$	\$	\$	\$	\$	\$	\$
Kambalda Gym Equipment 1		117,703	(5,334)	0	89,081	112,369	(5,334)	0	107,035
Kambalda Gym Equipment 2		0	0	0	0	0	0	0	0
Coolgardie Gym Equipment		0	0	0	0	0	0	0	0
Kambalda Accommodation Facility - Stage 2		0	0	0	0	0	0	0	0
P351 Hino 700 Series		139,086	0	0	115,646	139,086	0	0	139,086
P355 Hino 500 Series		115,460	0	0	88,817	115,460	0	0	115,460
P359 Hino 500 Series		105,552	0	0	85,837	105,552	0	0	105,552
P382 Caterpillar 924M Wheel Loader		361,476	0	0	295,872	361,476	0	0	361,476
P383 Caterpillar 926K Compactor		593,469	0	0	485,762	593,469	0	0	593,469
P387 Caterpillar D10T Dozer		0	278,804	0	232,458	0	278,804	0	278,804
Mitsubishi Fuso		0	0	0	0	0	0	0	0
BENQ Whiteboards		9,921	34,823	0	32,010	9,921	34,823	0	34,823
Merkal IT Equipment		0	0	0	0	0	0	0	0
Total Lease Liabilities	11(b)	1,442,747	308,093	0	1,437,943	1,442,747	308,093	0	1,442,747
Lease Finance Cost Payments									
Purpose	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023	Budget for year ending 30 June 2024	Lease Term
Kambalda Gym Equipment 1	1234-001	Techno Gym	6.90%	7/02/2027	\$ (6,810)	\$ (5,999)	\$ (6,810)	\$ (5,999)	5 years
Kambalda Gym Equipment 2	TBA	TBA	TBA	29/04/2027	0	0	0	0	3 years
Coolgardie Gym Equipment	1234-001	Techno Gym	2.54%	7/02/2027	0	(4,801)	0	(4,801)	3 years
Kambalda Accommodation Facility - Stage 2	TBA	Techno Gym	9.59%	3/04/2027	0	(326,812)	0	(326,812)	3 years
P351 Hino 700 Series	8320171	Kooya	2.54%	13/03/2025	0	(1,122)	0	(1,122)	7 years
P355 Hino 500 Series	8320171	Kooya	2.54%	13/03/2025	0	(1,122)	0	(1,122)	7 years
P359 Hino 500 Series	8320171	Kooya	2.54%	13/03/2025	0	(1,122)	0	(1,122)	7 years
P382 Caterpillar 924M Wheel Loader	1052022	Vestone	6.86%	3/05/2027	0	(17,628)	0	(17,628)	5 years
P383 Caterpillar 926K Compactor	1052022	Vestone	6.86%	3/05/2027	0	(17,628)	0	(17,628)	5 years
P387 Caterpillar D10T Dozer	1052022	Vestone	7.79%	5/10/2026	0	(28,941)	0	(28,941)	5 years
Mitsubishi Fuso	N/A	N/A	N/A	N/A	(81,011)	(13,357)	(81,011)	(13,357)	5 years
BENQ Whiteboards	2073290	3E Advantage	2.54%	4/04/2026	0	(1,819)	0	(1,819)	3 years
Merkal IT Equipment	190006130	Grenke	4.24%	31/10/2026	(307)	(1,819)	(307)	(1,819)	3 years
Total Finance Cost Payments					(88,128)	(416,490)	(88,128)	(416,490)	



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

30. RESERVE ACCOUNTS

Restricted by council

(a) Plant and Equipment
(b) Sewerage
(c) Infrastructure Renewal
(d) Aged Accommodation

[illegible]

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 council

(a) Plant and Equipment
(b) Sewerage
(c) Infrastructure Renewal
(d) Aged Accommodation

Purpose of the reserve account

- To be used for the purchase of major and minor plant and equipment
- To repair, replace or extend the Coolgardie Sewerage Infrastructure
- To meet the needs of renewal funding for future Capital renewal Infrastructure generally
- To meet the needs of renewal funding for aged accommodation



Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

Shire of Coolgardie

To the Council of the Shire of Coolgardie

Opinion

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

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

In my opinion, the financial report:

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

Basis for opinion

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

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

Material uncertainty related to going concern

I draw attention to Note 1 in the financial report, which indicates that the Shire incurred a net loss of \$4,617,984 for the year ended 30 June 2024 and as of that date, the Shire's current liabilities exceeded its current assets by \$14,210,643 and the unrestricted cash balance was overdrawn by \$934,081. As stated in Note 1, these events, or conditions, along with other matters as set forth in Note 1, indicate that a material uncertainty exists that may cast significant doubt on the Shire's ability to continue as a going concern. The audit opinion is not modified in respect of this matter.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, but not the financial report and my auditor's report. My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

Page 1 of 3

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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 Coolgardie for the year ended 30 June 2024 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

A blue ink signature of Tim Sanya, written in a cursive style.

Tim Sanya
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
23 June 2025

7 GENERAL BUSINESS

7.1 BOUNDARY ADJUSTMENT

Date: 28 July 2025

Author: Aaron Cook, Acting Chief Executive Officer

ATTACHMENTS

- 1. Position Paper**
- 2. Shire of Coolgardie Brief Timetable**
- 3. Schedule 2.1**



Position Paper for the Minister of Local Government

Response re: Boundary Adjustment with City of Kalgoorlie-Boulder

Introduction

As requested by the Minister for Local Government; Disability Services; Volunteering; Youth; Gascoyne at a meeting with the Shire of Coolgardie and the City of Kalgoorlie-Boulder on 30 June 2025 concerning a potential boundary adjustment between the two local governments, this paper details the Shire of Coolgardie's position on the matter and options for a way forward.

It must be stated that while the Shire of Coolgardie Council accepts responsibility for the previous financial situation which has prompted the Minister's directive, a boundary adjustment was not the form of assistance or solution that the Shire was seeking from the Department.

The Shire of Coolgardie has made significant progress toward financial and organisational recovery in the 2024/25 financial year - and we feel strongly that we are able to maintain self-determination sustainably and responsibly, with support from the Department during this recovery phase.

The following outlines the Shire of Coolgardie Council Position and stance on the proposed Boundary Change/Amalgamation of the Shire of Coolgardie and the City of Kalgoorlie-Boulder.

Shire of Coolgardie Position

That the Shire of Coolgardie **maintains its independence** and be **provided time to progress with its enacted plan** to return financial sustainability and organisational stability to the Shire. This is proposed to be achieved through the following steps:

- 1) Prepare a formal Financial Recovery Plan for the Minister to review and invite the Department to participate in the process and formation of the plan. This plan will provide a path for the Shire to follow (as was previously discussed by the Department, with Moore Australia engaged to undertake, similar, in April 2025). The plan would incorporate the following:
 - a) Include the recent alteration of rating categories.
 - b) Increase rate revenue for 2025/26.
 - c) Additional funding streams for road works confirmed from Storm Damage Claim (scope being confirmed now).
 - d) Staff re-structure.
 - e) Continuation of significant cost reductions across the organisation as previously advised.
 - f) Additional funding streams being realised in 25/26.
- 2) Complete the 2024/25 Financial Audit, which recognises the Shire's positive financial achievements during the seven months since the CEO's suspension in November 2024. This action is booked in with the Auditors RSM for early October 2025.
- 3) Undertake the tender process to dispose of the Bluebush Village asset which will bring about significant improvement in the Shire's debt ratio and enable significant cashflow increases by removing the debt burden and potential losses of the camp.
- 4) Continue to engage in discussions with Key Stakeholders, who have expressed strong interest in leasing and upgrading of the Kambalda Airport.
- 5) Report to the Department quarterly on the Shire's financial progress, with regular updates on key outcomes, and provide Budget Reviews for the end of 31 December and 31 March periods.



Position Paper for the Minister of Local Government

Response re: Boundary Adjustment with City of Kalgoorlie-Boulder

- 6) Appoint an Independent Consultant to oversee Council decision-making and administration direction for the 2025/26 financial year and restore confidence within the Community and Ratepayers.
- 7) Enter into open discussions with the City of Kalgoorlie-Boulder regarding the Joint Development of Key Projects, as the City has key interests in each of the following:
 - Mungari Estate Development
 - Coolgardie Waste Site conversion to a Regional Waste Site for Class 2 waste disposal
 - Kambalda Bluebush Village
 - Development of Kambalda Airport
 - Goldfield Records Storage Facility
- 8) Should a Forced Amalgamation be the expressed intention of the Minister, the Shire will continue to explore its Legal Position on this matter and the use of Boundary Change legislation to enact a Forced Amalgamation.

Potential Amalgamation Position

That if the Shire of Coolgardie is required by the Minister to progress with the City **to explore the potential of a joint submission for an Amalgamation of the two Local Governments**, this would involve serious consideration and negotiation by both organisations for a significant number of key issues, outlined (but not limited to) below. It should be noted that it is the Shire's position that this is not the intent of the Boundary Change Provision and should be referred to as an Amalgamation and, as such, follow the requirements of the Act and Regulations if this was to occur.

In addition, appropriate due diligence and risk assessment, as well as seeking community input and consultation (via survey, calling for public submissions or a poll, as per the provisions of the Local Government Act) will need to be undertaken prior to any formal proposal to the LGAB.

1) Representation of allocated seats on the new entity Council

- Consideration for Council meetings in Kambalda and Coolgardie for a certain number of times per annum.
- What commitment/presence will the City's elected members and Shire of Coolgardie representatives have on the new entity?

2) Name of new entity

How will the new entity recognise the Shire of Coolgardie within its name, given the importance of its history, identity and culture within the Goldfields community?

3) Strategic planning assessment and combined funding allocation

- The Strategic Community Plan, Corporate Business Plan and Workforce Plan need to be considered and discussed as to how the new entity will be formed to recognise the agreed project, program and service delivery actions for the Shire of Coolgardie.
- What level of the rates expenditure from the new entity will be committed to be returned to the Shire of Coolgardie area into the future?
- Reviews of current status of key assets.
- Fees and charges' impact on service provision, especially to NFPs and community groups etc.

4) Consideration for service delivery commitments for a minimum of 5 years

- Existing GP service in Kambalda through St Johns at 1 x full time GP and medical centre provision.
- Community Assisted Transport provision in Kambalda.
- Library in Coolgardie and Kambalda provision.
- CRCs in Coolgardie and Kambalda provision.



Position Paper for the Minister of Local Government

Response re: Boundary Adjustment with City of Kalgoorlie-Boulder

- Provision of gym access to Coolgardie and Kambalda.
 - Tourist facilities provided in Coolgardie and Kambalda.
 - Short stay caravan sites Kambalda and Coolgardie.
 - Support of community groups through Community Chest funding application processes.
 - Arts, cultural and sporting community group commitment and support.
 - Continuation of service provision from the Coolgardie and Kambalda Administrative Centres.
 - Fire Brigades and Ambulance Services.
 - Meals on Wheels service in both Coolgardie and Kambalda.
 - School Breakfast Club.
 - Youth facility in Kambalda as committed.
 - Work placement program with Kambalda West District High School.
 - Women's Health Clinic.
 - Head Space.
 - MEEDAC, Judumul, Men's Shed etc.
 - School holiday programs and staff day care service.
- 5) Ensure preservation of iconic community events and activities**
- Kambalda Community Christmas Tree
 - Coolgardie Day
 - Rodeo
 - Community movie nights
 - Kambalda Train
- 6) Community engagement of new entity**
- Proximity to the City will be a challenge in facilitating activities and events.
 - Providing community information and engagement to all residents.
 - Not all residents in the Shire have access to internet or even notice boards.
- 7) Commitment to facility maintenance and provision**
- Coolgardie and Kambalda Recreation Centres:
 - Provision of gym equipment at both sites
 - 2 indoor courts in Kambalda
 - 1 Indoor court in Coolgardie
 - CRC and library space at both sites
 - Swimming pools in Coolgardie (significant work required and near-future upgrade required for the 25m pool) and Kambalda (50m pool and infant pool).
 - Playground equipment and provision at both sites.
 - Administrative Offices in Coolgardie and Kambalda.
 - Connie's Café (Kambalda Recreation Centre).
 - Pool kiosks.
 - Kambalda football oval.
 - Tourist facilities and historical item preservation, held in care by the Shire and community (eg, Coolgardie Museum, Warden Finnerty's House).
 - Oval open space provision at Coolgardie and Kambalda East.
 - Kambalda Waste Site ongoing provision (long term contaminated waste issue needing to be resolved).
 - Coolgardie Waste Site continued provision.
 - Coolgardie Wastewater Sewerage System and treatment ponds.



Position Paper for the Minister of Local Government

Response re: Boundary Adjustment with City of Kalgoorlie-Boulder

- Emergency Service Centres.
 - Continuation of footpath repair and development program that the Shire has been progressing through.
 - Kambalda Airport maintenance and upgrade.
- 8) Preservation of Shire of Coolgardie Council historical items and content in Shire owned or leased Buildings**
- The Shire has an extensive collection of historical items on display in the Museum and further extensive catalogued items.
 - Historical items from the Shire Council is extensive and must be preserved.
 - Significant Indigenous history.
 - Significant mining and prospecting history.
- 9) Staff commitments and assurance**
- Staff are continued to be employed in their roles until a potential merger date.
 - Organisational structure review undertaken prior to submission and merger.
 - Staff then be provided with ongoing employment, at their place of current working, on the agreed conditions of pay etc for a period of a minimum of 2 years.
 - Should an employee be requested to consider alternative employment duties, the employee does not lose pay or conditions and they are not required to relocate their place of employment unless mutually agreed.
 - The Shire liaises with the City as to any vacant positions that require filling during the holding over period.
 - Staff that have a contract expiring be afforded the opportunity to enter into a short-term contract to take them past the holding over period by 12 months to enable the new entity to properly consider the employment requirements, duties, numbers and locations.
 - Ongoing provision of Shire housing for Senior Staff in Coolgardie and Kambalda.
 - Provision of Shire Care for staff children during school holidays.
- 10) Road network requirements**
- Road User Agreements in place.
 - Haulage Campaigns.
 - Maintenance agreements.
 - Contracted road maintenance.
 - Regional Road Group committed projects.
 - Roads to Recovery projects.
 - Further reduction in potential funding for the new entity if the changes to the Regional Road Group continue.
 - DFES funding for storm damage from March 2024 – being finalised now.
 - Continuation of the use of the depots in Coolgardie and Kambalda
 - Bayley Street upgrade from electoral promise.
- 11) Contracts of service etc**
- Cleanaway contract
 - Sirrom Facility Management at Blue Bush Village
 - Waste disposal agreements/contracts
 - Acceptance of Waste from Esperance
 - Records Storage Facility
 - Buy Local Policy to support Local Businesses
 - Contracts, Agreements and Leases for use of spaces/offices in these buildings.
- 12) What commitment is provided for the Shire of Coolgardie residents from a Boundary Change**



Position Paper for the Minister of Local Government

Response re: Boundary Adjustment with City of Kalgoorlie-Boulder

- Will the State or the City commit to funding the refurbishment of the Coolgardie pool?
- Will the State or the City commit to resolving the contaminated waste issue in Kambalda (even though this will become the City's problem)?
- Continuation of the grant to build new Aged Units in Kambalda.
- Continuation of the grant to refurbish the units in Coolgardie.
- Completion of the 3 GROH units at Goodenia Court, Kambalda.
- Commitment to install emergency generators at the Coolgardie and Kambalda Rec Centres to facilitate evacuations and emergency incidents.
- Will the City provide a bus/transport service to support community access to services if removed from Coolgardie and Kambalda?
- Continued development of the Horse Blocks in Coolgardie and commercial land in Coolgardie.
- City understanding and position of mining exploration etc within the Coolgardie Shire communities and impacts on residents and facilities.

13) Current actions of the Shire of Coolgardie underway

- Proposed disposal of Blue Bush Village.
- Proposed lease of the Airport to MRL.
- DFES funding from March 2025 storm event.
- Finalization of outstanding RRG funded road projects

14) Once the above has been negotiated by the two Councils and an agreement in principle has been reached:

- Negotiate with State Government regarding incentive to be provided to the new entity:
 - Cost of undertaking risk and due diligence assessments of the potential merger.
 - What incentive is to be provided to the new entity in funding over and above costs:-
 - Pay out debt.
 - Cost of rehabilitation of contamination at Kambalda.
 - Cost to develop upgraded Coolgardie Waste Facility into regional site.
 - Refurbishment of the Coolgardie Pool.
 - Kalgoorlie-Boulder items.

15) Once the final outcomes of the above are committed then the Shire wishes to:

- Survey/consult with its community as to the proposal and the points of agreement or not.
- Assess the Audit findings from the 2024/25 financial year planned for October 2025.
- Assess the progression of the 2025/26 Budget and actions taken and projects completed.
- Assess the impact of the disposal of the Bluebush village on the Shire finances and loans.
- Assess the finalised financial position of the Shire of Coolgardie as at the 1 July 2026.

Conclusion

As has been presented, the Shire of Coolgardie's Position, as endorsed by Council, is to maintain its independent local government status and be allowed time to implement its Financial Recovery Plan in consultation with the Department.

The Shire has seriously considered its position, as can be seen with the options provided within this brief, and would invite the Department and/or Minister's Office to engage with the Shire Council and Administration to better understand the current financial status and actions that have been put in place for the Financial Recovery.



Position Paper for the Minister of Local Government

Response re: Boundary Adjustment with City of Kalgoorlie-Boulder

As also detailed, the Shire's Position on a Potential Amalgamation with the City of Kalgoorlie-Boulder is not the Council's preferred option and, from early vocal indications, nor is it the Shire of Coolgardie's Community who are currently taking action into their own hands. However, if progressed would be required to be undertaken as per the Local Government Act and Regulations for an Amalgamation.

Again, Council accepts responsibility for the previous financial situation and Council are willing to take the required actions to ensure the long-term sustainability of the Shire of Coolgardie as an independent, strong and vibrant Local Government.

Actions Timeline

	April 2020	The Department of Local Government Sport and Cultural Industries (DLGSC) initiated an investigation concerning matters related to the Shire's tendering processes, adherence to Council policies, declaration of interest by elected members, financial viability, organisational culture and additional matters.
	Late 2023	Investigation was finalised in late 2023, and the full report is available on the DLGSC website. https://www.dlgsc.wa.gov.au/department/publications/publication/report-of-the-inquiry-into-the-shire-of-coolgardie
2024	October 2024	The DGLSC held meetings with selected community members and contractors. The Shire Council was not involved in and was not provided with any resulting reports. Subsequently, the Shire received a formal direction from the DGLSC in December 2024 and responded accordingly. To date, no further communication has been received from the DGLSC.
	November 2024	CEO James Trail suspended
	November 2024	Acting CEO, Mr Cook commences and immediately raises the alarm with Council. DLGSC and WALGA regarding Council finances and administration status.
	November 2024 – ongoing	Acting CEO immediately takes action in reducing expenses and limiting liability exposures and working to increase revenue and clear the backlog of Creditors and receive outstanding debtors.
		CEO, prior to suspension, appointed Delivering Outcomes to investigate the Organisation for WHS. This was expanded, by the Shire President to investigate the CEO re WHS. This confidential report was provided back to the Shire President end of February 2025.
	January 2025	First meeting was facilitated with the Department of Local Government and WALGA to discuss the Shire of Coolgardie's financial situation and potential assistance. Department, through WALGA appointed Mr Ron Back to investigate the Shire's finances.
	January 2025	Council approved refinancing the existing short term CBA loan of \$12.5 Mil to a 10 year loan being Interest Only for 3 years to then progressing to interest and principle repayments for the remaining 7 years. Increased cash flow for the Council considerably by spreading the loan over the 10 years and making the loan interest free for three years.
	January – March 2025	Ongoing meetings between the Department, WALGA and Mr Back, did not include the Shire of Coolgardie Councillors or Acting CEO. Finalised report from Mr Back not provided to the Shire of Coolgardie.
	February 2025	Appointment of PSL Group to undertake a Workplace investigation into the CEO and commenced the background information gathering from the Administration, Council and Staff.
	April 2025	Moore appointed by the DLGSC – Several weeks later Laura Hunter from the Department contacted the Acting CEO advising that the Department had appointed Moore to undertake a more thorough review of the Shire finances, and could we provide them information and authority to use the Shires data that they had. I questioned this action as to what it was for and was told directly that it was to provide the Shire with possible actions and suggestions to move forward with. Due to the timing of this I again questioned the purpose of this as it was now April and Council needed to adopt a budget.

		The work undertaken by Moore, reported to the Department has not been provided to the Shire of Coolgardie, nor provide any advice and or support to the Shire as was indicated by the Department. It is assumed this information has been used to inform the Minister as to the Shire of Coolgardie financial status without the Shire of Coolgardie approving.
2025	April	Refinancing and increasing the ANZ loan from \$8.5 million to \$12.5 million, structured over 5 years as interest-only. Significantly increasing the cash flow to Council by extending the ANZ short term loan and enabling this loan to Interest only and variable for 5 years with the intent of as Council making a surplus at the end of each financial year to make significant repayments on this loan reducing the capital debt and further reducing the required interest repayments.
	8 April	At a Special Council Meeting on 8 April 2025 the Shire of Coolgardie Council approved new room rates for Kambalda's Bluebush Village, aiming to make the facility more competitive and financially sustainable. Council resolved to increase select commercial waste disposal charges
	17 April	James Trail submits his resignation
	22 April	Resignation accepted by council at a special council meeting
	2 June	Waste Facilities reduce hours resulting in \$25k savings for June
	June Council Meeting 2025	May financials posted a \$690K surplus.
	12 June	Shire of Coolgardie's application for an increased differential rate for the mining sector has been refused. Shire President, Acting CEO met with the Minister - At this the Shire President attempted to advise the Minister as to the actions that Council had taken, and the progress made. The Minister on several occasions reiterated to talk to your neighbour. When pressed as to what this meant it was advised talk to the City about a Boundary Adjustment.
	24 June	Council has endorsed a revised differential rating strategy for 2025/26 - introducing two new UV categories—Prospecting and Exploration—to reflect the varying impacts of mining activities.
	30 June	The Minister then at the meeting on the 30 June, with the City, and Hon Ali Kent in attendance again reiterated that she cannot see the Shire trading out of this mess and that her expectation was that the Shire would work with the City to prepare a joint submission to the Local Government Advisory Board recommending a Boundary Adjustment. Again, the Shire President attempted to present to the Minister the Shire's direction forward and the achievements to date. The Minister provided 3 weeks for the Shire and the City to negotiate and significantly advance the discussions for the Submission. The Minister also advised directly that she and her team had been through every scenario and that it was assessed that there was no hope for the Shire to trade out of this financial situation. No Supporting documentation was provided to this and nor was the Shire included in any of these discussions to include actions to date, cash flow improvements and future actions.
	Late June 2025	23/24 Audit finalised \$5.2 million deficit down from projected position of \$6.8 million

June 2025		Council endorsed the Acting CEO to progress an item to come to Council to commence a process for the Disposal of Bluebush Village.
30 June 2025		At the close of 24/25 the outstanding Creditors was \$2.8 Mill, cash at bank was \$2.9 Mill, outstanding Debtors was approx. \$1 mill and an untouched bank Overdraft of \$2 mill.
July		Total debt is \$27.5 million
8 July		Shire CEO employment terminated based on the results from the 23/24 Financial Audit.
July		From the Council meeting in June noting to stakeholders that the Bluebush Village is to go to Tender, strong interest has been received. Additionally, the room numbers have increased to 60+ %, increasing to over 70%+ over the following months placing Council into a good cash flow return from the camp.
July Council meeting		Council to be presented to approve the Process of the Disposal of the Bluebush Village commencing in August.
August		Once rates commence being received Council will clear all remaining outstanding creditors and commence paying invoices as they fall due.
August		Tender to be advertised for the disposal of Bluebush Tenders for significant road works to be progressed, removing the ongoing liability of \$2.5 Million of previous grants received
Oct		Complete the 24/25 Financial Audit. Work through the Election Process and appoint the new Council Members and have Elected New Shire President and Deputy.
Oct /Nov		Potential agenda item to Council for the disposal of the Bluebush Village. If a successful tender is accepted Settlement would be estimated at 3 months after acceptance.
Jan/Feb 2026		If the Bluebush is sold then the funds at settlement would be used to clear one of the CBA loans reducing debt to Council by 50% (as at 30 June) and placing the remaining funds into Reserve for the assessment of repaying more debt in the 26/27 Budget, as per the recommendation by the Auditors Repaying one of the CBA loans will release \$600K per annum in interest repayments.
June 2026		As at the 1 st June the Vestone Lease will be fully repaid removing this liability to Council, if the camp was not sold prior, returning to Council \$1.7 Million in cash flow per annum.
July 2025 to June 2026		Continue to provide solid direction and leadership for the organisation to continue to improve transparency and open communication and also improve processes and reduce audit and compliance issues.
June 2026		Have completed the required road works and fulfilled the liability of the \$2.2+ mill of outstanding grant liability hence releasing cash flow back to the organisation in 26/27. Prepare a budget for 26/27 with the new rating categories and commence winding back the rate in the \$ with the valuations received from the VGO which will see the rate in the \$ decrease over the following years.

Financial Actions and Results to Date

ACTION	OUTCOME/ FINANCIAL IMPACT
Total debt as at 15 July 2025 - \$27.4M	
Refinanced Shire loans into two new structures: • Loan 1: \$12.5M – 10 years (3 years interest only, 7 years principal & interest) • Loan 2: \$12.5M – interest only for 5 years	Increased cash flow by over \$2M in 2024/25 and provides \$11.4M in cash flow towards repayments over 2 years.
Converted \$4M in short-term creditor debt into long-term debt	Managed under second refinanced loan
ACEO personally authorising all Purchase Orders; urgent purchases only	Estimated savings of over \$500K since November
Ceased all non-essential consultants	Estimated savings of \$300K
Ceased all non-essential contractor works	Estimated savings of over \$1M
Ceased staff recruitment and placed vacancies on hold	Estimated saving of \$400K
Sold Coolgardie Waste Site compactor	Generated \$220K from sales
Resolved Coolgardie Wastewater Liner legal action	Council to receive approx. \$170K in July 2025
Increased fees and charges where appropriate	Immediate revenue increase of \$50K+, long-term gains expected
Increased debt recovery action	Large reduction in outstanding debtors
Reduced Waste Site hours in Coolgardie and Kambalda	Estimated annual savings of \$350K+
Estimated Total Debt as at 30 June 2026 if Bluebush Village - \$13.2M (with cash held in reserve est \$6 - \$8 Mill and any other savings surplus achieved by the Shire)	
Estimated Debt if Bluebush Village is not sold as at the 30 June 2026 \$25.7 Mill less any surplus achieved by Council during the year.	

Expected Benefits in 2025/26

BENEFIT	FINANCIAL IMPACT/NOTES
Repayment of remaining outstanding creditors	Full clearance expected
Loan cash flow savings	Over \$3M in savings
Continued reduced staffing levels	Estimated savings of \$500K (not preferred, but strategic due to potential boundary change/amalgamation)
Annual savings from reduced Waste Site hours	\$500K+
Increased revenue from fees and charges	Estimated increase of \$250K+
Completion of road works	Eliminates \$2.5M liability; frees \$1.7M in cash flow for 2026/27
Tender for sale of Bluebush Village (late July/August)	Potential to repay CBA loan(s); could result in \$600K in annual interest savings
Final payment on Vestone Capital Lease (June 2026)	2026/27 savings of \$1.5M in cash flow
Reduction in legal fees (post-investigations)	Estimated savings of \$150K
Increase in Rate Income	Increased revenue of \$2.2 Mill
Focus Minerals purchase of Wastewater	Potential \$275K per annum

Additional Expected Benefits in 2026/27

BENEFIT	FINANCIAL IMPACT/NOTES
Repayment of one CBA loan in 25/26	Return to Council \$600K in interest savings direct to cash flow.
Repayment of Vestone Lease on Camp	Return \$1.7 Mill in loan repayments and interest direct to cash flow.
Ongoing waste site reduction in costs	Savings of \$350K +
Continued increased rate income but minor additional increase as per Rate Strategy of 4%	Increase in rates of \$592K
Additional repayment of second CBA loan minimal repayment of 50%	Increase cash flow from Interest savings of \$300K +
Completion of Road works in 25/26	freed \$1.7M in cash flow for 2026/27 by not having to repay this grant liability

Schedule 2.1 — Provisions about creating, changing the boundaries of, and abolishing districts

[Section 2.1(2)]

1. Terms used

In this Schedule, unless the contrary intention appears —

affected electors, in relation to a proposal, means —

- (a) electors whose eligibility as electors comes from residence, or ownership or occupation of property, in the area directly affected by the proposal; or
- (b) where an area of the State is not within or is not declared to be a district, people who could be electors if it were because of residence, or ownership or occupation of property, in the area directly affected by the proposal;

affected local government means a local government directly affected by a proposal;

notice means notice given or published in such manner as the Advisory Board considers appropriate in the circumstances;

proposal means a proposal made under clause 2 that an order be made as to any or all of the matters referred to in section 2.1.

2. Making a proposal

- (1) A proposal may be made to the Advisory Board by —

- (a) the Minister; or
- (b) an affected local government; or
- (c) 2 or more affected local governments, jointly; or
- (d) affected electors who —
 - (i) are at least 250 in number; or
 - (ii) are at least 10% of the total number of affected electors.

- (2) A proposal is to —

- (a) set out clearly the nature of the proposal, the reasons for making the proposal and the effects of the proposal on local governments; and
- (b) be accompanied by a plan illustrating any proposed changes to the boundaries of a district; and
- (c) comply with any regulations about proposals.

[Clause 2 amended: No. 49 of 2004 s. 67(2).]

3. Dealing with proposals

- (1) The Advisory Board is to consider any proposal.
- (2) The Advisory Board may, in a written report to the Minister, recommend* that the Minister reject a proposal if, in the Board's opinion —
- (a) the proposal is substantially similar in effect to a proposal on which the Board has made a recommendation to the Minister within the period of 2 years immediately before the proposal is made; or
 - (aa) where the proposal was made by affected electors under clause 2(1)(d), that the majority of those electors no longer support the proposal; or
 - (b) the proposal is frivolous or otherwise not in the interests of good government.

* *Absolute majority required.*

- (3) If, in the Advisory Board's opinion, the proposal is —
- (a) one of a minor nature; and
 - (b) not one about which public submissions need be invited,
- the Board may, in a written report to the Minister, recommend* that the Minister reject the proposal or that an order be made in accordance with the proposal.

** Absolute majority required.*

- (4) Unless it makes a recommendation under subclause (2) or (3), the Advisory Board is to formally inquire into the proposal.

[Clause 3 amended: No. 64 of 1998 s. 52(2); No. 49 of 2004 s. 67(3).]

4. Notice of inquiry

- (1) Where a formal inquiry is required the Advisory Board is to give —
- (a) notice to affected local governments, affected electors and the other electors of districts directly affected by the proposal; and
 - (b) a report to the Minister.
- (2) The notice and report under subclause (1) are to —
- (a) advise that there will be a formal inquiry into the proposal; and
 - (b) set out details of the inquiry and its proposed scope; and
 - (c) advise that submissions may be made to the Board not later than 6 weeks after the date the notice is first given about —
 - (i) the proposal; or
 - (ii) the scope of the inquiry.
- (3) If, after considering submissions made under subclause (2)(c), the Advisory Board decides* that the scope of the formal inquiry is to be significantly different from that set out in the notice and report under subclause (1), it is to give —
- (a) another notice to affected local governments, affected electors and the other electors of districts directly affected by the proposal; and
 - (b) another report to the Minister.
- (4) The notice and report under subclause (3) are to —
- (a) set out the revised scope of the inquiry; and
 - (b) advise that further submissions about the proposal, or submissions about matters relevant to the revised scope of the inquiry, may be made to the Board within the time set out in the notice.

** Absolute majority required.*

5. Conduct of inquiry

- (1) A formal inquiry is to be carried out, and any hearing for the purposes of the inquiry is to be conducted, in a way that makes it as easy as possible for interested parties to participate fully.
- (2) In carrying out a formal inquiry the Advisory Board is to consider submissions made to it under clause 4(2)(c) and (4)(b) and have regard, where applicable, to —
- (a) community of interests; and
 - (b) physical and topographic features; and

- (c) demographic trends; and
- (d) economic factors; and
- (e) the history of the area; and
- (f) transport and communication; and
- (g) matters affecting the viability of local governments; and
- (h) the effective delivery of local government services,

but this does not limit the matters that it may take into consideration.

6. Recommendation by Advisory Board

- (1) After formally inquiring into a proposal, the Advisory Board, in a written report to the Minister, is to recommend* —
 - (a) that the Minister reject the proposal; or
 - (b) that an order be made in accordance with the proposal; or
 - (c) if it thinks fit after complying with subclause (2), the making of some other order that may be made under section 2.1.

** Absolute majority required.*

- (2) The Advisory Board is not to recommend to the Minister the making of an order that is significantly different from the proposal into which it formally inquired unless the Board has —
 - (a) given* notice to affected local governments, affected electors and the other electors of districts directly affected by the recommendation of its intention to do so; and
 - (b) afforded adequate opportunity for submissions to be made about the intended order; and
 - (c) considered any submissions made.

** Absolute majority required.*

7. Minister may require poll of electors

In order to assist in deciding whether or not to accept a recommendation of the Advisory Board made under clause 6, the Minister may require that the Board's recommendation be put to a poll of the electors of districts directly affected by the recommendation.

8. Electors may demand poll on recommended amalgamation

- (1) Where the Advisory Board recommends to the Minister the making of an order to abolish 2 or more districts (the *districts*) and amalgamate them into one or more districts, the Board is to give notice to affected local governments, affected electors and the other electors of districts directly affected by the recommendation about the recommendation.
- (2) The notice to affected electors has to notify them of their right to request a poll about the recommendation under subclause (3).
- (3) If, within one month after the notice is given, the Minister receives a request made in accordance with regulations and signed by at least 250, or at least 10%, of the electors of one of the districts asking for the recommendation to be put to a poll of electors of that district, the Minister is to require that the Board's recommendation be put to a poll accordingly.
- (4) This clause does not limit the Minister's power under clause 7 to require a recommendation to be put to a poll in any case.

[Clause 8 amended: No. 64 of 1998 s. 52(3).]

9. Procedure for holding poll

- (1) Where, under clause 7 or 8, the Minister requires that a recommendation be put to a poll —
 - (a) the Advisory Board is to —
 - (i) determine the question or questions to be answered by electors; and
 - (ii) prepare a summary of the case for each way of answering the question or questions;
 - and
 - (b) any local government directed by the Minister to do so is to —
 - (i) in accordance with directions by the Minister, make the summary available to the electors before the poll is conducted; and
 - (ii) subject to subclause (2), declare* the Electoral Commissioner, or a person approved by the Electoral Commissioner, to be responsible for the conduct of the poll under Part 4, and return the results to the Minister.

* *Absolute majority required.*

- (2) Before making a declaration under subclause (1)(b)(ii), the local government is to obtain the written agreement of the Electoral Commissioner.

[Clause 9 amended: No. 49 of 2004 s. 67(4) and (5).]

10. Minister may accept or reject recommendation

- (1) Subject to subclause (2), the Minister may accept or reject a recommendation of the Advisory Board made under clause 3 or 6.
- (2) If at a poll held as required by clause 8 —
 - (a) at least 50% of the electors of one of the districts vote; and
 - (b) of those electors of that district who vote, a majority vote against the recommendation,

the Minister is to reject the recommendation.
- (3) If the recommendation is that an order be made and it is accepted, the Minister can make an appropriate recommendation to the Governor under section 2.1.

10A. Recommendations regarding names, wards and representation

- (1) The Advisory Board may —
 - (a) when it makes its recommendations under clause 3 or 6; or
 - (b) after the Minister has accepted its recommendations under clause 10,

in a written report to the Minister, recommend the making of an order to do any of the things referred to in section 2.2(1), 2.3(1) or (2) or 2.18(1) or (3) that the Board considers appropriate.
- (2) In making its recommendations under subclause (1) the Advisory Board —
 - (a) may consult with the public and interested parties to such extent as it considers appropriate; and
 - (b) is to take into account the matters referred to in clause 8(c) to (g) of Schedule 2.2 so far as they are applicable.

[Clause 10A inserted: No. 64 of 1998 s. 52(4).]

11. Transitional arrangements for orders about districts

- (1) Regulations may provide for matters to give effect to orders made under section 2.1 including —
 - (a) the vesting, transfer, assumption or adjustment of property, rights and liabilities of a local government;
 - (b) the extinguishment of rights of a local government;
 - (c) the winding up of the affairs of a local government;
 - (d) the continuation of actions and other proceedings brought by or against a local government before the taking effect of an order under section 2.1;
 - (e) the bringing of actions and other proceedings that could have been brought by or against a local government before the taking effect of an order under section 2.1;
 - (f) if the effect of an order under section 2.1 is to unite 2 or more districts, the determination of the persons who are to be the first mayor or president, and deputy mayor or deputy president, of the new local government;
 - (g) the continuation of any act, matter or thing being done under another written law by, or involving, a local government.
- (2) Subject to regulations referred to in subclause (1), where an order is made under section 2.1 any local governments affected by the order (including any new local government created as a result of the order) are to negotiate as to any adjustment or transfer between them of property, rights and liabilities.
- (3) Where an order is made under section 2.1 the Governor may, by order under section 9.62(1), give directions as to any of the matters set out in subclause (1) if, and to the extent that, those matters are not resolved by regulations referred to in that subclause or by negotiation under subclause (2).
- (4) A contract of employment that a person has with a local government is not to be terminated or varied as a result (wholly or partly) of an order under section 2.1 so as to make it less favourable to that person unless —
 - (a) compensation acceptable to the person is made; or
 - (b) a period of at least 2 years has elapsed since the order had effect.
- (5A) The value of compensation required to be made under subclause (4)(a) to a person whose contract of employment with a local government is terminated or varied is not to exceed in total —
 - (a) in the case of a person whose contract of employment is terminated —
 - (i) if the person's employment is governed by a written contract in accordance with section 5.39, the maximum amount of money to which the person is entitled, under that contract, if the contract is terminated before the expiry date; or
 - (ii) in any other case, the value of the person's final annual remuneration, as calculated in accordance with regulations made for the purposes of section 5.50(3);
 or
 - (b) in the case of a person whose contract of employment is varied, the lesser of —
 - (i) the amount that the person would have been entitled to if the person's contract of employment had been terminated before the expiry date; or
 - (ii) the value of the person's annual remuneration for the year ending on the date of the variation, calculated in accordance with regulations made for the

purposes of section 5.50(3) as if the person's contract of employment had terminated on that date.

- (5B) For the purposes of subclause (5A), the total value of the compensation required to be made to a person includes all amounts to which the person is entitled under a contract of employment or award relating to the person as an employee of the local government.
- (5) The rights and entitlements of a person whose contract of employment is transferred from one local government to another, whether arising under the contract or by reason of it, are to be no less favourable to that person after the transfer than they would have been had the person's employment been continuous with the first local government.
- (6) If land ceases to be in a particular district as a result of an order under section 2.1, any written law that would have applied in respect of it if the order had not been made continues to apply in respect of the land to the extent that its continued application would be consistent with —
 - (a) any written law made after the order was made; and
 - (b) any order made by the Governor under subclause (8).
- (7) Regulations may make provision as to whether or not, or the modifications subject to which, a written law continues to apply in respect of land under subclause (6).
- (8) The Governor may, in a particular case, by order, vary the effect of subclause (6) and regulations made in accordance with subclause (7).

[Clause 11 amended: No. 64 of 1998 s. 52(5); No. 26 of 2016 s. 23.]

12. Registration of documents

- (1) In this clause —
relevant official means —
 - (a) the Registrar of Titles under the *Transfer of Land Act 1893*; or
 - (b) the Registrar of Deeds and Transfers under the *Registration of Deeds Act 1856*; or
 - (c) the Minister administering the *Land Administration Act 1997*; or
 - (d) any other person authorised by a written law to record and give effect to the registration of documents relating to transactions affecting any estate or interest in land or any other property.
- (2) The relevant officials are —
 - (a) to take notice of an order of the kind referred to in clause 11(3) relating to property, rights and liabilities; and
 - (b) to record and register in the appropriate manner the documents necessary to show the effect of the order as it relates to those matters.

[Clause 12 inserted: No. 26 of 2016 s. 24.]

8 CLOSURE OF MEETING