



UNCONFIRMED

MINUTES

Ordinary Council Meeting

16 December 2025

4.30pm

**Kambalda Recreation Centre, Barnes Drive,
Kambalda**

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.

Order Of Business

1	Declaration of Opening / Announcement of Visitors	5
1.1	Acknowledgment of Country	5
2	Declaration of Council Members	5
3	Record of Attendance / Apologies / Approved Leave of Absence.....	5
4	Declarations of Interest	5
4.1	Declarations of Financial Interests – Local Government Act Section 5.60A	5
	Executive Manager Community Development and Regulatory Services, Sabine Taylor declared a financial interest in item 11.1.6 Independent Panel Member for the Chief Executive Officer Recruitment Panel.	5
	Executive Manager Community Development and Regulatory Services, Sabine Taylor declared a financial interest in item 11.1.7 Temporary Chief Executive Officer Contract.	5
4.2	Declarations of Proximity Interests – Local Government Act Section 5.60B.....	6
4.3	Declarations of Impartiality Interests – Shire of Coolgardie Code of Conduct for Council Members, Committee Members and Candidate for Election, Code of Conduct for Employee	6
5	Response to Previous Public Questions taken on Notice.....	6
6	Public Question Time	10
7	Applications for Leave of Absence	13
8	Confirmation of Minutes of Previous Minutes.....	14
8.1	Minutes of the Ordinary Council Meeting held on 25 November 2025.....	14
9	Petitions / Deputations / Presentations / Submissions	14
9.1	Jan McLeod - 15 Minute Winder Project Presentation.....	14
10	Reports of Committees.....	14
	Nil	
11	Reports of Officers	14
11.1	Executive Services	15
11.1.1	Winder Display Project and other Historical Items.....	15
11.1.2	External Committee Appointments Amendment.....	34
11.1.3	Shire of Coolgardie Workforce Plan 2025 - 2030	37
11.1.4	Shire of Coolgardie Public Health Plan.....	56
11.1.5	Judumul Aboriginal Corporation - Community Lease	109
11.1.6	Independent Panel Member for the Chief Executive Officer Recruitment Panel.....	115
11.1.7	Temporary Chief Executive Officer Contract	120
11.1.8	RFT 03/2025 - Truck Stop Resurfacing Works.....	125
11.1.9	RFT05/2025 - Road Works Program	129

11.1.10	S3.59 Business Plan: Proposed Disposal of Bluebush Village to Westgold Resources Ltd	133
11.2	Operation Services.....	160
11.2.1	List of Payments - November 2025	160
11.2.2	Monthly Financial Statements for the month ended 30 November 2025	171
11.3	Commercial Services	200
11.3.1	2025-26 Budget Amendments.....	200
11.3.2	2024/25 Annual Financial Report	205
11.3.3	2024/25 Annual Report.....	257
12	Elected Members Motions of Which Previous Notice has been Given	338
	Nil	
13	New Business of an Urgent Nature Introduced by Decision of Meeting	338
13.1	Elected Members.....	338
13.2	Council Officers	338
14	Matters Behind Closed Doors.....	338
	Nil	
15	Closure of Meeting.....	338

**MINUTES OF SHIRE OF COOLGARDIE
ORDINARY COUNCIL MEETING
HELD AT THE KAMBALDA RECREATION CENTRE, BARNES DRIVE, KAMBALDA
ON TUESDAY, 16 DECEMBER 2025 AT 4.30PM**

1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

Shire President, Paul Wilcox, opened the meeting at 4.30pm and welcomed his fellow Councillors, staff and members of the public, and thanked them for their attendance.

1.1 ACKNOWLEDGMENT OF COUNTRY

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

2 DECLARATION OF COUNCIL MEMBERS

The Shire President invites Council Members to declare that they have read the agenda and supporting documents and able to make informed decision on all matters accordingly.

3 RECORD OF ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

PRESENT:

Cr Paul Wilcox (Shire President), Cr Anthony Ball (Deputy President), Cr Tracey Rathbone, Cr Tammee Keast, Cr Daphne Simmons, Cr Corey Matthews, Cr Julie-Ann Williams

IN ATTENDANCE:

Aaron Cook (Chief Executive Officer), Rebecca Horan (Executive Manager Governance and Workplace), Sabine Taylor (Executive Manager Community Development and Regulatory Services), Kasey Turner (Executive Assistant), Raj Subbiah (Finance Manager)

APOLOGIES

Nil

LEAVE OF ABSENCE

Nil

MEMBERS OF THE PUBLIC

Phil Yates, Jamie Brophy, Jan McLeod, Zoran Seat, Nools Kemp, Cheryl Davis

4 DECLARATIONS OF INTEREST

4.1 Declarations of Financial Interests – Local Government Act Section 5.60A

Executive Manager Community Development and Regulatory Services, Sabine Taylor declared a financial interest in item 11.1.6 Independent Panel Member for the Chief Executive Officer Recruitment Panel.

Executive Manager Community Development and Regulatory Services, Sabine Taylor declared a financial interest in item 11.1.7 Temporary Chief Executive Officer Contract.

4.2 Declarations of Proximity Interests – Local Government Act Section 5.60B

Nil

4.3 Declarations of Impartiality Interests – Shire of Coolgardie Code of Conduct for Council Members, Committee Members and Candidate for Election, Code of Conduct for Employee

Nil

5 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICEOrdinary Council Meeting 25 November 2025

Jan McLeod – Widgiemooltha

14. p.114 Under Liabilities: \$50,000 owing 90+ days is not in dispute, so

- i) Which creditor does this relate to?
- ii) Why hasn't it been paid?

CEO response:

The balance of the \$50,000 sitting in 90+ days relates to the current portion of the disputed amount that will be paid on settlement of the dispute.

15. p.110 What expenditure comes under 'Other' for Bluebush Village 300 and Waste Facilities 14,274?CEO response:

Bluebush Village - These are immaterial miscellaneous operation expenses.
Waste Facilities-Coolgardie Street bin collection that goes to the waste facility

16. p.108 Contributions, Governance, Donations. Please explain

Amended Budget Revenue	YTD Budget	YTD Revenue	Actual
\$2,000	\$500	\$4,545	

CEO response:

Contributions, Governance, Donations - Sponsorship from Evolution Mining & Karora – Christmas Lunch 2025 & Seniors Christmas

Amended Budget Revenue YTD Budget YTD Revenue Actual - Additional funding received from Shire partners for community events

17. p.89 Expenditure from operating activities Other expenditure. What has caused this dramatic variance of 408.45\$?CEO response:

This is due to Rates write off. Rates written off in the 25/26 noting that a provision to write these rates off was included in the annual financial statements for the period ended 30 June 2025.

18. Why is the Shire still paying for fencing on Ladyloch Road, EFT 29725 \$805.18?CEO response:

This is due to the fact that the intersections need some rectification works to be undertaken. This is expected to be facilitated this financial year.

19. i) Why are trucks able to use this road that is fenced off, as a parking, maintenance area?**iii) Who gave permission for this to occur?**Shire President response:

The CEO provided approval for them to use this area due to complaints of these trucks taking up room in the Truck Parking Area and within the Townsite. This was a temporary approval and only as a rest area layover if needed.

iv) Is money being paid for this usage? If so, how much?CEO response:

The company is not being additionally charged for this use as there are no fees to use the Truck Parking area. Again, this is only a temporary approval to alleviate other issues that were occurring.

20. What is the Annual Lgis Insurance if the 2nd Instalment is \$291,498.25? When are the next due?CEO response:

\$582,996 for the year (July 2025 & October 2025). LGIS instalments are paid in 2 instalments typically in July & October each financial year.

21. What are the results of any acoustic assessments done regarding the noise impact on residents relating to the Bayley St Truck Depot / Assembly Area?CEO response:

The assessment that was provided to Council in July 2024 is the only report provided to Council and were not on-site noise monitoring but rather modelling.

22. Why was the proposed “15-bay decoupling, parking & rest area at the junction of the Coolgardie-Esperance and Great Eastern highways”, Andrew Murdoch, Kalgoorlie Miner, Tue 4 Sept 2018, moved to its present location adjacent to the residential area?CEO response:

After investigating the project, it is clear that the Lady Loch Intersection was the proposed location for the project as there are no other land parcels at the intersection that could have been utilised for the project of this size. However as stated the Kalgoorlie Minor notes the location as being the junction of Coolgardie-Esperance and Great Eastern Hwy yet then goes on to state the number of vehicles passing Lady Loch Road.

As such it is felt that the Kalgoorlie Minor generalised its statement of the location to be the junction of Coolgardie-Esperance and Great Eastern Hwy when in fact the actual location was the Lady Loch Road site.

23. What qualitative and quantitative analysis is there, that the stated 2.4m of compacted earth (bund wall – Renou St) will alleviate the noise and emission issues emanating from the trucks at the bay from affecting nearby residents?CEO response:

The Noise assessment report provided to the current CEO was provided to Council in July 2024, makes the recommendation of the Earth Bund Wall.

24. It seems that the bund wall consists of fill sourced from Coolgardie Waste Facility due to the steel, cans, glass & plastics seen within the dirt.

i) Where was the dirt sourced?

CEO response:

This was sourced from the Coolgardie Waste Site from material that was reclaimed when digging the Class 3 Trench.

ii) How much did it cost?

CEO response:

Nil other than transportation.

iii) Are there still more works to be done re this wall?

CEO response:

Yes.

iv) What are these proposed works?

CEO response:

There is still landscaping to occur either side of the wall in time, installation of Signage for the actual parking areas and Council need to consider the Installation of a Hard wall on top of the Earth Bund.

25. **p.40 A query on Expenses 3rd dot point >4 'Council member's return to Perth by 10pm'. This cut & paste does not seem applicable to Councillors residing in the Shire of Coolgardie or is it?**

CEO response:

This is correct for Councillors returning from the event location back to Perth the additional accommodation will not be met as per the conditions.

b) p.40 5th dot point; should payment of incidental expenses at this time of the Shire's financial vulnerability be omitted as Councillors already received payment due to their position as a Councillor?

CEO response:

This is a standard clause and all Councillors are aware of avoiding additional expenses where applicable.

26. **Will a report on any event or conference attended by any Councillor be presented to Council as part of the Agenda so that the community can see the benefits of attending such events? If not, why not as it would then be seen to be accountable?**

CEO response:

In the rare instances when this would be required, this would usually be done via internal channels through writing a dot point email or discussing activities during a Councillor information or briefing session.

Council could consider adopting a policy to make reporting back to Council a requirement when travel and accommodation costs exceed a certain dollar spend or other example. Some minor events or training do not require information to be shared broadly other than through the existing channels like the training register.

- 27. p.14 Although the one-off revenue payment does exceed the value of all local principal liabilities, will it exceed all interest repayments, and costs involved with any proposed transaction. What are / and will be the accrued interest plus transaction costs?**

CEO response:

If Council is to repay the majority of the Loan Liability it will do so by refinancing the Loan Liability. It is expected, from prior experience that the cost to undertake this would be estimated at \$30,000 - \$40,000 per loan transaction and this would include the closing of one of the two loans.

It should be noted that there is significant benefit in the Interest Savings by repaying the loans and as an example the interest expense saved on one of the loans is approximately \$600,000 per annum whilst interest only. The repayments will significantly increase when the loan in the future returns to Principle and Interest repayments.

- 28. When will the Shire's Corporate Business Plan be available as this was a KPI of the former CEO from over 12 months ago; i.e. October 2025?**

Shire President response:

The CEO has provided a timeline to Council and the Minister to have all of the Integrated Planning Documents reviewed and renewed. The Corporate Business Plan is set for Quarter 3 of 2026.

- 29. Can the President's Report be reinstated as part of the Agenda so that an overview of Council activities is presented to those without electronic access?**

Shire President response:

The Announcement from the Presiding Member is allocated for significant announcements that need to be made. This item was utilised in a way previously to distribute general information on activities.

This type of information provision will continue to be distributed in broader actions and if you need to establish a way to gain access to this information please liaise with myself or the CEO to establish a process.

Bruce Olsen – 23 Sylvester Street, Coolgardie

- 3. The Desktop Noise assessment cost \$9500. Considering that over 3 years apart from Focus Alicia and Dreadnaught mines, I have yet to find any noise assessments online for Coolgardie. A person was at the intersection of Bayley and Renou for a day trying to carry out a noise assessment but it seems he could not obtain a base sample as it was too busy. Can the Council supply a copy of the \$9500.00 Desktop Noise assessment to the residents?**

Shire President response:

The new Council are reviewing the Desktop Noise Assessment report. Once they have had the opportunity to review the report your request will be considered. You will be advised of the outcome in the new year.

4. As of 25/11/2025 what has the Council spent on the Truck Depot?Shire President response:

The Shire has spent to date in its creation, establishment and ongoing maintenance to date.

Capital \$1,646,382

Maintenance \$208,565

5. Regarding the noise from the Truck depot, this will also extend to the dirt one that's behind the motel, and the parking bay on the main street of Bayley Street. Would the noise restriction cover these 2 areas also?Shire President response:

Staff have been advised of a potential issue in this location and the Rangers will investigate and if the Trucks do not have the right to park in this location then they will be required to be moved on and the Motel will be liaised with to ensure that any right of use vehicles will monitor their noise emissions to lessen any impact.

6 PUBLIC QUESTION TIME

Jan McLeod – Widgiemooltha

1. What is the difference between Acting CEO and Temporary CEO?Shire President response:

Generally the Acting CEO is appointed when there is a permanent CEO that is on leave or a similar arrangement. The same section of the Act applies and there is no hard and fast rule. There is no distinction between the two in the Local Government Act and we are determining it as a Temporary CEO because we currently don't have a permanent CEO.

2. It has been noticed that as Acting CEO, Mr. Cook signed as such but when his title became Temporary he signed as CEO which gave no indication of the temporary status. Why then will Sabine Taylor be employed as Temporary CEO when she will only be Acting CEO for 3 months and as such should be employed as an Acting CEO?Shire President response:

A Temporary CEO is in fact the CEO just on a temporary basis. As Mr. Cook's employment ceases as of the 31 December 2025, for consistency Ms Taylor's employment will continue in that current arrangement as the CEO for a temporary period of time.

In reference to my answer in Q1 we don't currently have a permanent CEO, therefore we cannot appoint an Acting CEO because that requires a permanent CEO to be in that position.

3. Will she be FIFO every week or be residing for longer periods in the Shire?Shire President response:

This forms part of the confidential attachment and I cannot speak to that detail as yet. It is a short-term contract and is at the discretion of Ms Taylor and myself as the Shire President.

4. **Can the closing date for Expressions of Interest to sit on the Recruitment Panel be extended by 3 weeks to the 30th January 2026 for the same reason that the Proposed Disposal of Bluebush Village submissions have been extended by 3 weeks as the consultation period extends over Christmas & New Year?**

Shire President response:

The original proposal had the EOI period ending around the 30 December 2025. We decided to extend that until later on in the new year. If Council wishes to extend the date further when we are debating the item we can work out what a better arrangement may be if that's what Council resolves.

5. **Why hasn't the Shire included as Option 5 sell the camp / lease the land as only 10-12 dot points qualify for the other options and if it leases the land only for other Transient Workplace Accommodation in Coolgardie as a source of income?**

Shire President response:

The Tender Assessment and the Consultant who prepared the Business Plan made the assessment that this was not a beneficial way to deal with an asset of this size and complexity. In addition, it greatly reduces the value of the asset for the purchaser of the infrastructure as they cannot sell it as going concern as the land is subject to a lease.

In essence we would receive minimal value for the Infrastructure and a small lease payment as the land would only be leased. I believe under point 4 of the Business Plan there was an option for Council to look at alternative options, this still remains an option for Council if we consider that but it would require us to start the entire process from scratch again if that's what we wanted to do.

Chief Executive Officer response:

The Business Case has to deal with the actual offers that are on the table. It cannot deal with prospective / potential ideas. This is what is on the table and it needed to be addressed and ultimately this is why I provided the options that were there, everything else was deemed to be unviable.

6. **p.34 Can Councillors be spelt correctly and on page 47 roles is spelt 'rolls' instead of 'roles'?**

Shire President response:

Yes, this can be amended.

7. **In several documents p.35 & p.250 under History it states "Kambalda, established in 1897, was also a gold mining town until 1966 when...nickel... Since this gives the impression that gold was mined until 1966, can it be changed as the town by the end of 1907 was deserted. (p.33 J.J Gresham 'Kambalda')? This has been raised previously and maybe something could be added as gold mining again came to the fore in the 1980s?**

Shire President response:

Whilst this may give an impression, this is not intended to be a detailed history of the area. Mining did occur up to 1966 but in a smaller scale, but as a proposal it could be amended at this late stage to read something like–

Kambalda, established in 1897, was also a gold mining town, however in 1966 when nickel was discovered...

8. **Can any reference to the Kambalda Cultural and Arts Group be deleted from Item 11.1.1 as the application was made on behalf of the Community as stated twice in the letter dated 01-12-2025? If not, why not?**

Shire President response:

The referencing was made by the officer based on the prior applications from the Kambalda Cultural and Arts Group and the fact of the benefit of the project being facilitated by a group like this rather than an individual.

If Council wish to make the amendment to the resolution and remove point 3, referencing the Kambalda Cultural and Arts Group then it can do so as part of considering that item.

9. **Since many of the questions raised in the agenda are irrelevant as they relate to the KCAAG, will the Shire issue a letter stating the details of the information that they require?**

Shire President response:

The resolution provides the ability for the applicant to prepare a detailed project plan, and the points raised are examples of the information that will be required. Once the detailed project plan is received it will be assessed and if additional information is required it will be requested.

10. **Will Council provide a letter stating “In Principle Support” if they agree that it is a worthwhile project so that the required information can be gathered?**

Shire President response:

If this is an amendment proposed by Council as part of deliberating the item and that is what the resolution states then that will be reflected.

11. **Will the Administration confirm that the Shire’s Engineer will inspect the Winder, located at KBD’s yard, Durkin Road, prior to the end of the year as agreed to by Mr. Cook on 15 December 2025?**

Chief Executive Officer response:

As stated in the phone call referenced I provided the commitment that the Works Supervisor would, upon being provided the address for the Winder inspect the item for a level of integrity, understanding that the Works Supervisor is a Civil Engineer not a structural engineer, hence the assessment is a general assessment.

12. **Why under CONSULTATION p.12 did the CEO write Ms Jan McLeod when no consultation was done, despite starting in my letter “Please contact me...to discuss the proposed Agenda Item...”?**

Chief Executive Officer response:

This is noted as Ms McLeod provided the information for the item. Your letter states:
“Please contact me on XXXX XXX XXX to discuss the proposed Agenda item if required...”

Based on the information and short time frame the Officer did not need to make contact and the resolution proposed to Council today would not have changed.

13. i) What is the problem with the sewerage system in Coolgardie as the alarms are regularly triggered?

Shire President response:

Whenever the community flushes a rag or inappropriate material into their system it coils around the pump and the pump fails. That pump will trigger an alarm and a secondary pump commences the job of processing that. A team / contractor has to attend and clean the failed pump.

- ii) What needs to be done to fix the problem?

Shire President response:

A combination potentially of community education on what can and cannot be flushed down the toilet. The new control system has been in there for a month and this is important as an early warning system because if it was to fail and no one knew about it then we would be in trouble.

7 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

8 CONFIRMATION OF MINUTES OF PREVIOUS MINUTES**8.1 MINUTES OF THE ORDINARY COUNCIL MEETING HELD ON 25 NOVEMBER 2025**

Date: 10 December 2025

Author: Kasey Turner, Executive Assistant

ATTACHMENTS

Nil

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That the Minutes of the Ordinary Council Meeting held on 25 November 2025 be confirmed as a true and accurate record.

COUNCIL RESOLUTION #215/2025

Moved: Cr Daphne Simmons

Seconded: Cr Tammee Keast

That the Minutes of the Ordinary Council Meeting held on 25 November 2025 be confirmed as a true and accurate record.

In Favour: Crs Paul Wilcox, Anthony Ball, Tracey Rathbone, Tammee Keast, Daphne Simmons, Corey Matthews and Julie-Ann Williams

Against: Nil

CARRIED 7/0

9 PETITIONS / DEPUTATIONS / PRESENTATIONS / SUBMISSIONS**9.1 JAN MCLEOD - 15 MINUTE WINDER PROJECT PRESENTATION**

Date: 16 December 2025

Author: Jan McLeod

ATTACHMENTS

Nil

10 REPORTS OF COMMITTEES

Nil

11 REPORTS OF OFFICERS

11.1 Executive Services**11.1.1 WINDER DISPLAY PROJECT AND OTHER HISTORICAL ITEMS**

Location: Kambalda Cultural and Arts Group – 2 Marianthus Road Kambalda West

Applicant: Jan McLeod

Disclosure of Interest: Nil

Date: 05 December 2025

Author: Aaron Cook, Chief Executive Officer

SUMMARY

Jan McLeod has made an application to re-start the Winder Display Project at the Kambalda Cultural and Arts Centre in Kambalda West.

BACKGROUND

A summary of the project is provided by Ms Jan McLeod in the attachments to this item.

In essence Ms McLeod has requested that this project be re-started at the location of the Kambalda Cultural and Arts Group at 2 Marianthus Road Kambalda West.

The proposed project is being proposed to be at no cost to the Shire and that the Local Mining Companies will be engaged to undertake the majority of the relocation and fitting with other works being engaged with the local community.

This project was first presented to Council back in 2022 but was not endorsed by Council. Further interactions from the Kambalda Cultural and Arts Group followed this time without the project progressing to completion.

The Kambalda Arts Group do not have an Active Community User Agreement in place and expired in May 2024.

COMMENT

This project is presented for Council endorsement, however there are a number of questions that are unanswered and need to be resolved prior to the formal approval for the project. It is not expected that this will be resolved prior to this Council meeting.

As such it is proposed that In Principle Support be provided so that the Kambalda Arts Group can progress with liaising to locate the items and support from the Mining sector to enable the actions required.

Items to be resolved prior to formal approval by Council:

- The letter from Ms McLeod should be from the Kambalda Cultural and Arts Group and provide endorsed minutes that the Group continue to endorse this project and seek Council Support.
 - Without the approval and agreement being made with the Kambalda Cultural and Arts Group the project would not be able to be resolved.
- The Kambalda Cultural and Arts Group Community User Agreement needs to be resolved.
- The current location of the Winder and other items have not been specified.
- The placement of the Winder and other displays are on Council land and, as such, the ongoing liability of these installations needs to be resolved.

- The attachments provided do not include up to date photos of the proposed equipment, condition report or their current location.
- Details provided as to who from the mining sector is to undertake what actions and their written commitment to the project and undertaking to meet all WHS standards and public safety requirements.
- The liability of undertaking the installation and how they are to be installed, for example mountings and fencing, is to be provided in detail so that safety and engineering requirements can be assessed if required, to ensure that it meets with all of Councils requirements.
- The ongoing insurance liability of the installation needs to be resolved.
- How the Community engagement to repaint etc, the items is to occur ensuring the safety of all participants and members of the public.
- Kambalda Cultural and Arts Group provide an ongoing maintenance program for all items in the installation.

There may be more items that are required to be resolved prior to formal approval of Council and these will be raised in due course as the project scope and clarity develops.

The provision of In Principle Support does not provide Ms McLeod or the Kambalda Cultural and Arts Group the authority to take any action, make or add any installation or commit to undertakings with Council support. The In Principle Support merely provides the undertaking that Council is supportive to see the project scope and detail be prepared and that once undertaken Council Officers will work with the applicant to progress the potential project to be presented to Council for formal endorsement.

CONSULTATION

Ms Jan McLeod

STATUTORY ENVIRONMENT

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The recommendation presented to Council does not include any financial implications as it is recommending In Principle Support only

STRATEGIC IMPLICATIONS

Accountable and effective leaders

Demonstrating that decisions are developed through inclusive community engagement

An inclusive, safe and vibrant community

Supporting and growing our arts and culture sector

Effective management of infrastructure, heritage and environment

Supporting and encouraging local and regional tourism

ATTACHMENTS

1. Proposal for Winder Project
2. 10 April 2023 - Letter
3. Picture of Winder - 1
4. Picture of Winder 2

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That Council:

1. Advise Ms McLeod that there are a range of matters that need to be addressed prior to Council providing formal approval for the Winder Project and, as such, “In Principle Support” for the project concept is provided at this time.
2. Confirm that until a detailed project scope is provided addressing the questions raised in this agenda and any other information provided that may be required and actions to undertake this project are not to occur.
3. Confirm that this project be considered to be undertaken under the banner of the Kambalda Cultural and Arts Group, being the formal entity in the location.

MOTION

Moved: Cr Paul Wilcox

Seconded: Cr Tracey Rathbone

That Council:

1. Advise Ms McLeod that there are a range of matters that need to be addressed prior to Council providing formal approval for the Winder Project and, as such, "In Principle Support" for the project concept is provided at this time.
2. Confirm that until a detailed project scope is provided addressing the questions raised in this agenda and any other information provided that may be required and actions to undertake this project are not to occur.
3. Confirm that this project be considered to be undertaken under the banner of the Kambalda Cultural and Arts Group, being the formal entity in the location.

FORESHADOWED MOTION

Cr Tracey Rathbone moved the below Foreshadowed Motion.

Reason: For fluency so we are clear around the direction of Council and requirements for the matters to be addressed and notified the applicant for the proposed action.

1. Advise Jan McLeod that there are a range of matters that need to be addressed prior to Council providing formal approval for the Winder Project and, as such, as per Council's prior support to the project "in principle support" for the project concept is provided at this time.
2. Confirm that until a detailed project scope is provided addressing the questions raised in this agenda and any other information provided that may be required and actions to undertake this project are not to occur.

Instruct the CEO to provide a letter to Ms McLeod directing that in principle support has been provided with the items to be resolved prior to formal approval by Council not limited to those raised in the officers report.

COUNCIL RESOLUTION #216/2025

Moved: Cr Paul Wilcox

Seconded: Cr Anthony Ball

That Council accept the alternative recommendation for consideration.

That Council:

1. Advise Ms McLeod that there are a range of matters that need to be addressed prior to Council providing formal approval for the Winder Project and, as such, "In Principle Support" for the project concept is provided at this time.
2. Instructs the CEO to provide a letter to Jan McLeod indicating that 'in principle support' has been provided on the basis of this project not requiring any financial commitment from the Shire. This correspondence can then be provided by Jan McLeod to any people or organisations who wish to be involved in the project as an indication that it is supported by Council in principle.

In Favour: Crs Paul Wilcox, Anthony Ball, Tammee Keast, Daphne Simmons, Corey Matthews and Julie-Ann Williams

Against: Cr Tracey Rathbone

CARRIED 6/1

COUNCIL RESOLUTION #217/2025

Moved: Cr Paul Wilcox

Seconded: Cr Tracey Rathbone

That Council:

1. Advise Ms McLeod that there are a range of matters that need to be addressed prior to Council providing formal approval for the Winder Project and, as such, "In Principle Support" for the project concept is provided at this time.
2. Instructs the CEO to provide a letter to Jan McLeod indicating that 'in principle support' has been provided on the basis of this project not requiring any financial commitment from the Shire. This correspondence can then be provided by Jan McLeod to any people or organisations who wish to be involved in the project as an indication that it is supported by Council in principle.

In Favour: Crs Paul Wilcox, Anthony Ball, Tracey Rathbone, Tammee Keast, Daphne Simmons, Corey Matthews and Julie-Ann Williams

Against: Nil

CARRIED 7/0

Cr Tracey Rathbone's Foreshadowed Motion lapses due to the original Alternative Recommendation being carried.

JAN MCLEOD
WIDGIEMOOLTHA

THE CEO (Temporary)
Mr A. Cook
SHIRE OF COOLGARDIE

SHIRE OF COOLGARDIE		0427 208023
RECORD No	JCR49246	
OFFICER	CEO	1-12-2025
-1 DEC 2025		
FILE No	D3. Vol 9.	
ACTION DATE		

Dear Aaron,

I am seeking approval on behalf of the community of Kambalda to resurrect the winder project which was to be in recognition of the 125th Anniversary of gold being discovered in Kambalda, back in 2022.

It will be the 60th Anniversary on January 28, 2026 that WMC driller, Jack Lunnor, drilled RDI which heralded the beginning of the Kambalda nickel deposits and the beginning of the town.

As this should be duly celebrated, I am asking Council to revisit the project. The same plans are attached to this letter; however I am seeking Council approval prior to enacting the help and participation of mining companies in the project. This was to be done at no cost to the Shire previously and the intention is, that the same will occur again. Once the winder is in place, then it will become a whole community project to upgrade all the mining equipment on display.

I would like permission to present an overview to Council at the next Council meeting on December 16, 2025 and have an item placed on the Agenda so that the project gains approval at that same meeting. This would enable the logistics of moving the winder and other equipment to proceed, especially as there is a tight timeframe.

Please contact me on 0427 208023 to discuss the proposed Agenda Item if required, as I am endeavouring, on behalf of the community, to make the project a success this time,

ITEM TO BE PLACED ON AGENDA, OCM DEC 16
PLACEMENT OF WINDER & RELOCATION OF OTHER

Yours faithfully,

J. McLeod

JAN MCLEOD

EQUIPMENT ON DISPLAY, LOT 971, 2 Marianthus Rd

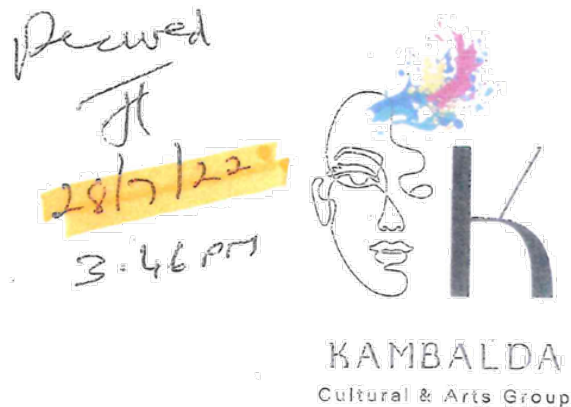
Kambalda West

APPROVAL FOR THIS TO OCCUR

as set out in the previously submitted plans
together with other photos, are included with this letter, 10pp as attachments

File Ref : JFS/Corresp

Date: 28th July 2022



Mr James Trail
CEO Shire of Coolgardie
PO Box 138
Kambalda West WA 6442

Dear James,

RE: Winder installation on lot 971

Please find enclosed 6 pages of documentation regarding site location, plans and dimensions of the historic winder kindly donated by CPC Engineering to the Kambalda Cultural and Arts Group as requested on your email dated Friday 22nd July 2022, at 12.07pm addressed to John Scott.

We would appreciate a quick response, as the process of rebooking the craneage by BHP-Nickel West, needs to progressed as soon as possible.

Yours sincerely,

A handwritten signature in blue ink that reads 'Jan McLeod'.

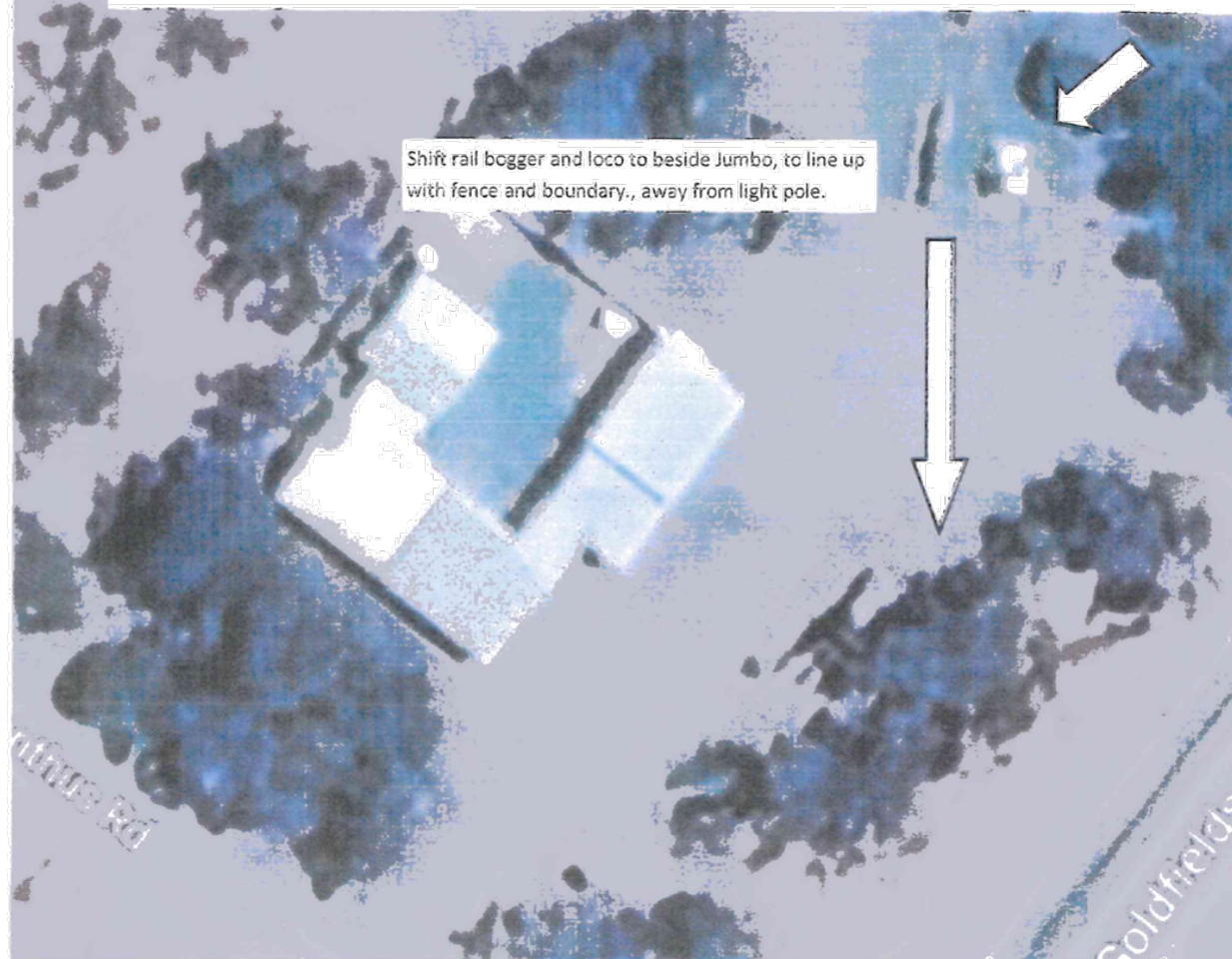
Jan McLeod

Chairperson

Kambalda Arts Centre.
2 Marianthus Road
Kambalda West WA 6442
Phone : 08 9027 3089
Email : kamcultart@kcaag.com.au

Winder installation on lot 971, Kambalda Arts Centre

Winder to be relocated from CPC yard for installation inside and alongside Silver Lake Sheave Wheel within existing enclosure, after rail bogger is relocated. There are three parts to the winder. The sheave wheel will be rotated clockwise facing the winder drum to depict the operating direction. The two other pieces may not quite fit within the fence when physically placing them. The fence will be extended.



Refer to sketched plans of layout for dimensions. Please note that when the equipment is placed in position physically, there may be changes in spacing between and due to aesthetic appearance, the oil tank may be positioned differently or not included.

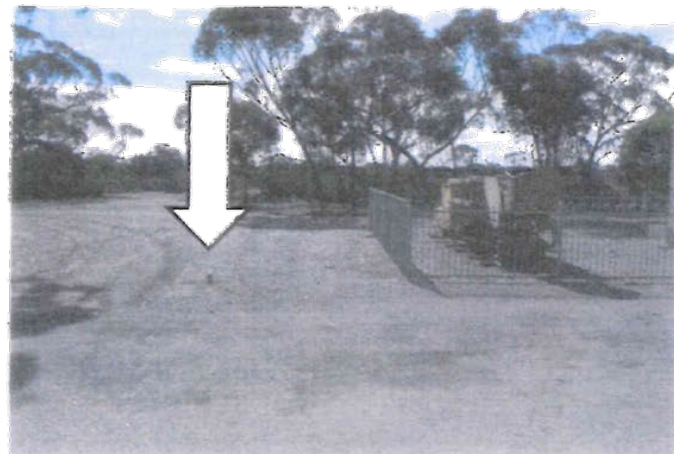
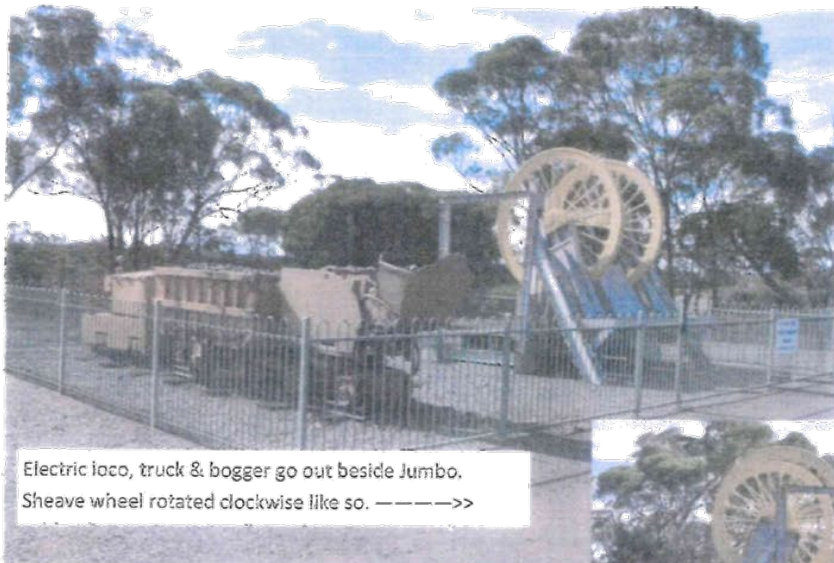
This should not make a large difference to the area being taken up in the overall picture of the property.

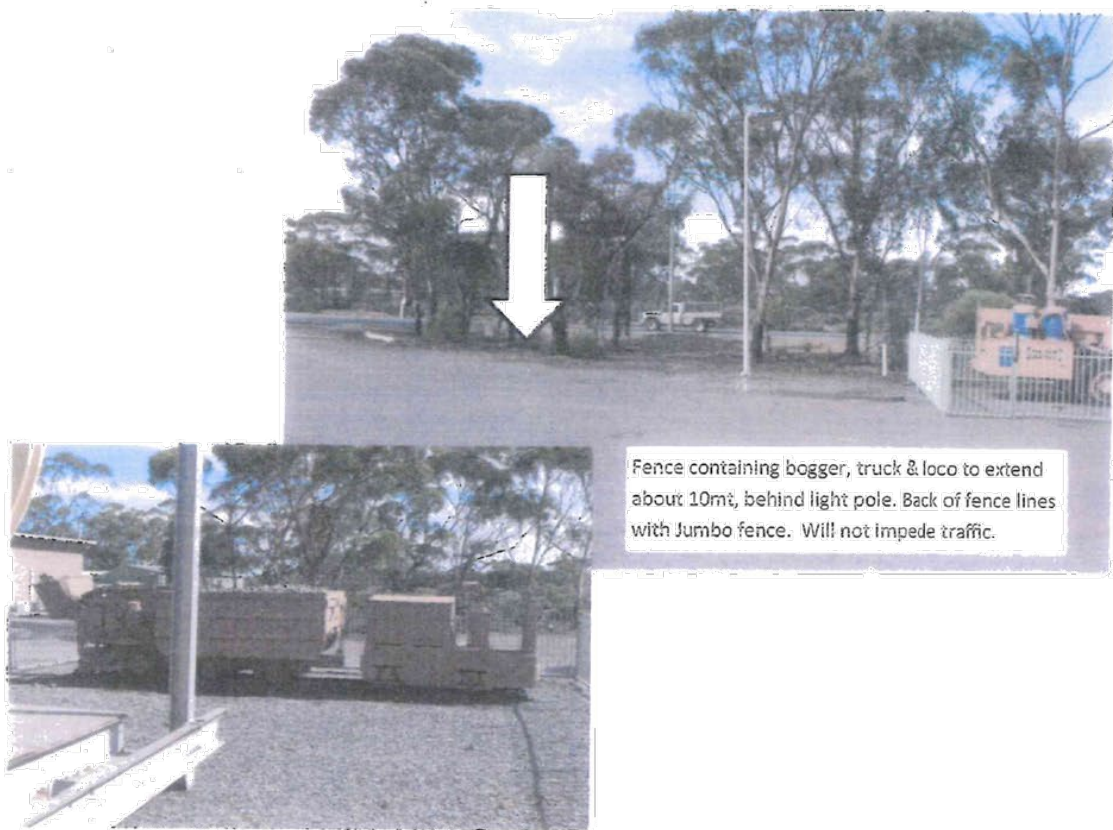
* Please note the Kambalda Cultural and Arts Group now only has tenure of the buildings on 2 Marianthus Rd, Kambalda West.

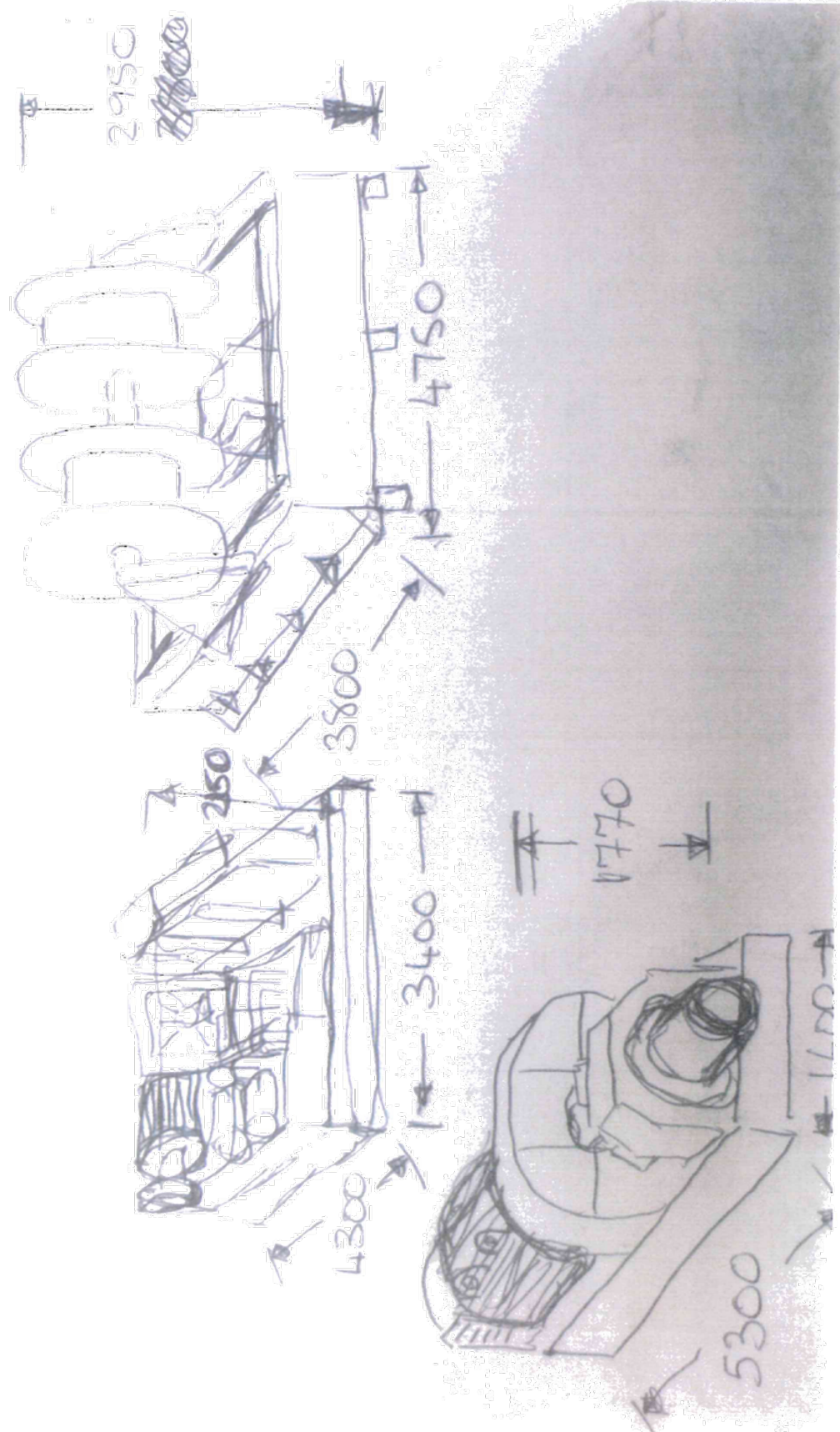
J. McLeod
1-12-2025

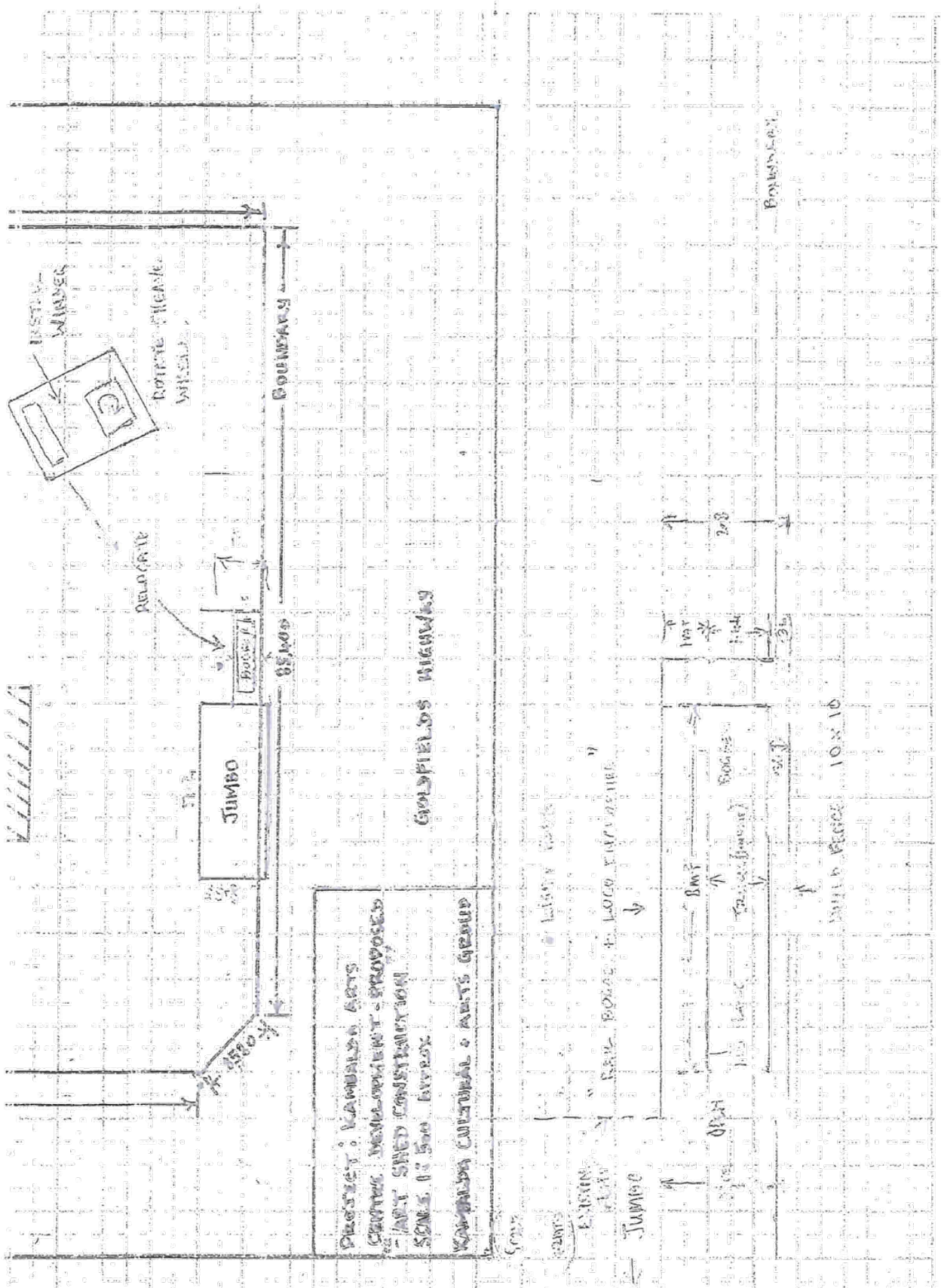
JAN McLEOD

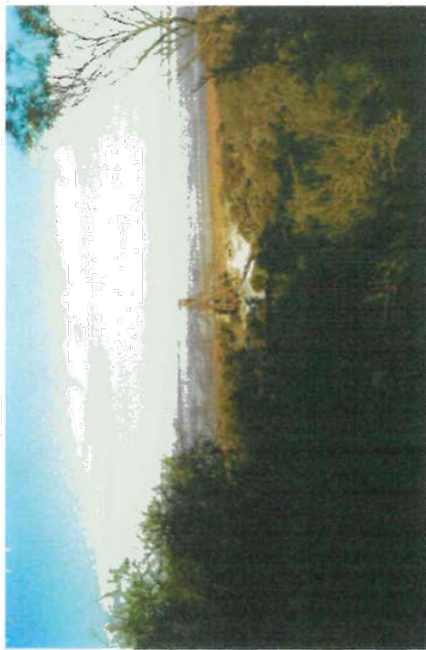
Chairperson
KCAAC



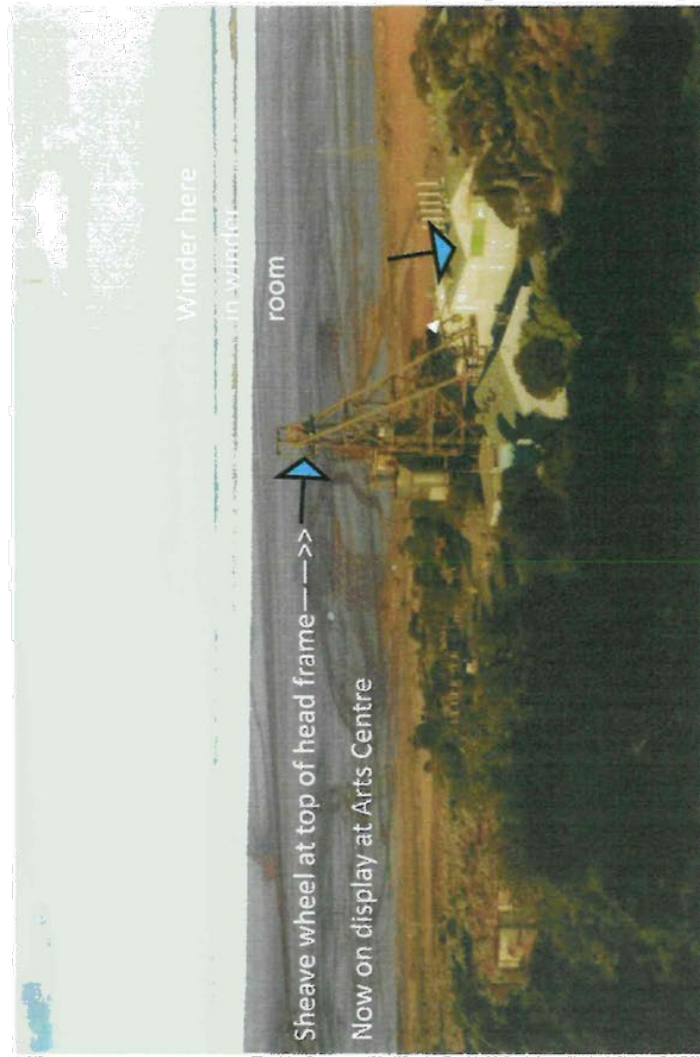








View from Red Hill walk trail 2001



View from Red Hill walk trail 2001, blown up

Silver Lake Shaft, the icon on the horizon

The head frame was dismantled in 2002 and the Sheave Wheel donated for display at the Tourist Bureau and Information Bay.

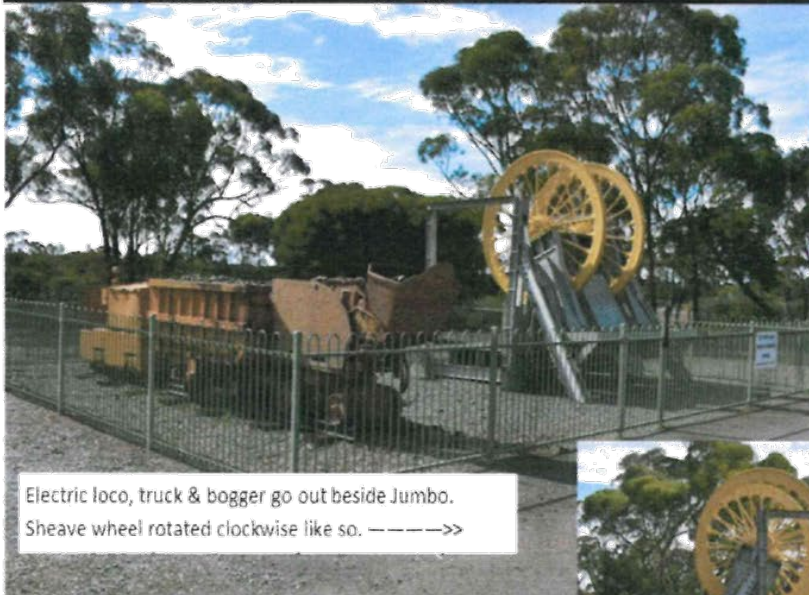
This could be considered the best location as it is a iconic asset and an entry statement for Kambalda, away from the townships, that are hidden and peaceful.

People prefer not to have too much reminder of their work environment, the community lives in a town, peaceful, quiet and away from the highway.

Stories are best told where the information is and represented with tangible assets.



GETTING WOUND UP FOR WINDER INSTALLATION



Electric loco, truck & bogger go out beside Jumbo.
Sheave wheel rotated clockwise like so. ———>>



<<———Drum alongside facing wheel



<<——Oil tank to left of drum

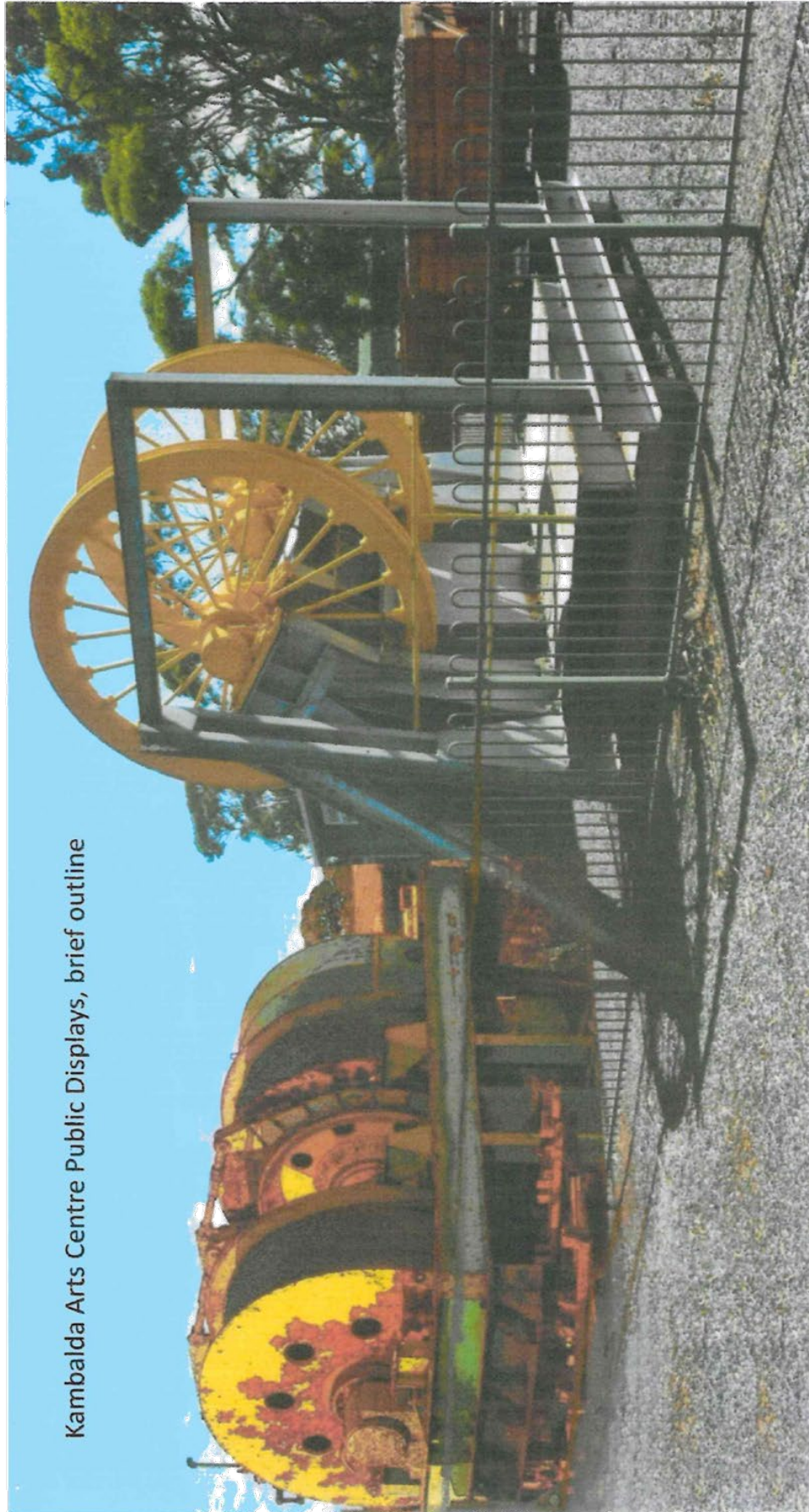


Motor behind, parallel.



Fence may need to extend to around
here by 2-3mt.

All that is required is a big ☒ from Shire, so that BHP Nickel West can proceed to kindly transport the winder kindly donated by CPC Engineering.



Kambalda Arts Centre Public Displays, brief outline

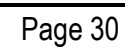
Australia's First Nickel Mine—Silver Lake Shaft

The Sheave wheel and winder drum go neatly together and represent the connection with community.

The image as it is aesthetical pleasing and enhances the displays out on the highway, an entry statement for the town of Kambalda.

Our little NICKELTOWN and the mining era supported a declining mining industry on the Goldfields in the 1970's and the importance of this will be promoted in a prominent position for the public to see.

With a public arts display throughout the whole area, the connection of a mining town with a strong Arts Society is very obvious.



File Ref : Secretary:Correspondence

Date: 10th April 2023

Mr James Trail
Chief Executive Officer
Shire of Coolgardie
PO Box 138, Kambalda West WA 6442



Dear James,

RE: Placement of the Historical Winder on Lot 971 - OCR18133

Thank you for your letter of 16th March 2023 regarding relocation of the winder and storing of the winder at your depot.

At our meeting held on 18th March we agreed not to have the winder relocated to your depot, nor relinquish our custodianship.

The winder was donated to us to be part of the outdoor mining display located at the site. The cost of placing the winder and rearrangement of existing equipment plus the security fencing is also a donation to the project for the community, by BHP Nickel West.

However, we understand the Shire's concern of the appearance of the winder and we are planning to expedite painting the winder in collaboration with the Shire and mining and/or engineering entities. As it is mining heritage, it is highly likely that it will continue to be supported as an investment in community.

Hence the need to shift all the equipment around as in our submitted plans in conjunction with BHP Nickel West as part of their commitment, needs to be approved before painting of the winder can occur.

Painting the winder first is not practical given its current location and the relocation process where damage may occur, requiring further painting.

We await your reply, hoping that it will be for the approval of this important community project in recognition of Kambalda's mining heritage, to support our efforts and move forward from here.

Yours Sincerely,



John Scott
Treasurer

Kambalda Arts Centre.
2 Marianthus Road
Kambalda West WA 6442
Phone : 08 9027 3089
Email : kamcultart@kcaag.com.au





11.1.2 EXTERNAL COMMITTEE APPOINTMENTS AMENDMENT

Location: Nil
Applicant: Aaron Cook, Chief Executive Officer
Disclosure of Interest: Nil
Date: 5 December 2025
Author: Aaron Cook, Chief Executive Officer

SUMMARY

Council is presented with this item to amend the appointments to two of the external committee appointments.

BACKGROUND

At the Special Council meeting in October 2025 Council appointed representatives to the Western Australian Local Government Association Zone and Goldfield Voluntary Organisation of Councils.

Since that meeting there has been reconsideration as to who should be appointed as the representatives to these external bodies.

COMMENT

Council is presented with this item to alter the representative that were elected to the Western Australian Local Government Association Zone and Goldfield Voluntary Organisation of Councils.

At the Special Council Meeting held in October 2025 the following Elected Members were elected to represent Council:

Goldfields Voluntary Regional Organisation of Council

Cr Tracey Rathbone - Delegate

Cr Paul Wilcox - Delegate

Cr Tammee Keast - Deputy

WALGA Zone

Cr Paul Wilcox - Delegate

Cr Anthony Ball - Delegate

Cr Tracey Rathbone – Deputy

Since this time there has been reconsideration from the Councillors and it is proposed the these representatives be reviewed and revised to be the following:

Goldfields Voluntary Regional Organisation of Council

Cr. Wilcox - Delegate

Cr. Rathbone - Delegate

Cr. Ball - Deputy / Proxy

WALGA Zone

Cr. Wilcox - Delegate

Cr. Rathbone - Delegate

Cr. Ball - Deputy / Proxy

CONSULTATION

Nil

STATUTORY ENVIRONMENT

This is a minor amendment to the motion moved at the Special Council meeting, as such, there are no Statutory Implications.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS**Accountable and effective leaders**

Ensuring a well-informed Council makes good decisions for the community

High quality corporate governance, accountability and compliance

ATTACHMENTS

Nil

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That Council review and reallocate the representatives on the following external bodies:

1. Goldfields Voluntary Regional Organisation of Council

Cr. Wilcox – Delegate

Cr. Rathbone – Delegate

Cr. Ball - Deputy / Proxy

2. WALGA Zone

Cr. Wilcox – Delegate

Cr. Rathbone – Delegate

Cr. Ball - Deputy / Proxy

COUNCIL RESOLUTION #218/2025**Moved:** Cr Daphne Simmons**Seconded:** Cr Julie-Ann Williams**That Council review and reallocate the representatives on the following external bodies:****1. Goldfields Voluntary Regional Organisation of Council****Cr. Wilcox – Delegate****Cr. Rathbone – Delegate****Cr. Ball - Deputy / Proxy****2. WALGA Zone****Cr. Wilcox – Delegate****Cr. Rathbone – Delegate****Cr. Ball - Deputy / Proxy****In Favour:** Crs Paul Wilcox, Anthony Ball, Tracey Rathbone, Tammee Keast, Daphne Simmons, Corey Matthews and Julie-Ann Williams**Against:** Nil**CARRIED 7/0**

11.1.3 SHIRE OF COOLGARDIE WORKFORCE PLAN 2025 - 2030

Location: Nil
Applicant: Aaron Cook, Chief Executive Officer
Disclosure of Interest: Nil
Date: 5 December 2025
Author: Aaron Cook, Chief Executive Officer

SUMMARY

Presented to Council is the Shire of Coolgardie Workforce Plan 2025/2030.

BACKGROUND

The Shire of Coolgardie Workforce Plan (Plan) is due for review and has been facilitated as per stage 1 of the Ministers requirement to update all of the Shires Integrated Planning.

The Plan, as attached, takes into account the requirements of Workforce Planning under the Integrated Planning process for Local Governments in Western Australia. The Plan is one of the informing strategies for both the Strategic Community Plan and the Corporate Business Plan.

The Plan is part of Council's continuous improvement processes rather than a one-off activity. The Plan forecasts future labour requirements to deliver operations, services and project based works, however this is limited in this plan due to the Financial Recovery actions being undertaken.

The Workforce Plan also identifies areas of consideration including:

- Identifying staffing challenges;
- Monitoring and containing workforce costs;
- Developing and highlighting existing and new workforce skills; and
- Ensuring that there is adequate service delivery into the future.

This report is planned to be further developed in the near future as the Shire of Coolgardie continues through its Financial and Management Recovery Planning.

COMMENT

The Shire of Coolgardie is presenting to Council a revised Workforce Plan to bring this document to compliance standard.

It should be noted that the Workforce Plan is limited currently, as acknowledged in the Plan, due to the significant action being taken within the organisational Financial Recovery. As such the limitations within the plan are very apparent and the intention is to revise this plan in the near future once the other Integrated Planning Documents are finalised as these will then dictate actions requiring staffing adjustments and actions.

Whilst not firm it is expected that the Workforce Plan would look to be revised in late 2027 or early 2028.

CONSULTATION

- Executive Team
- Council Members

STATUTORY ENVIRONMENT

Local Government (Administration) Regulations 1996 – Division 3 Planning for the Future

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS**Accountable and effective leaders**

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

Ensuring a well-informed Council makes good decisions for the community

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

High quality corporate governance, accountability and compliance

ATTACHMENTS**1. Workforce Plan 2025-2030****VOTING REQUIREMENT**

Simple Majority

OFFICER RECOMMENDATION

That Council endorse the Workforce Plan 2025-2030 as presented.

COUNCIL RESOLUTION #219/2025

Moved: Cr Tracey Rathbone

Seconded: Cr Tammee Keast

That Council endorse the Workforce Plan 2025-2030 as presented.

In Favour: Crs Paul Wilcox, Anthony Ball, Tracey Rathbone, Tammee Keast, Daphne Simmons, Corey Matthews and Julie-Ann Williams

Against: Nil

CARRIED 7/0



Workforce Plan

2025 - 2030



Table of Contents

Executive Summary	3
Shire of Coolgardie Background	3
Economic Profile	4
History of the Mother of the Goldfields	4
Our Community	4
Workforce Planning	5
Internal and External Environment and Planning	8
Strategies to Meet Current and Future Workforce Needs	14
Proposed Organisational Structure	17

Executive Summary

The Shire of Coolgardie is committed to effective workforce planning to ensure appropriate staffing levels and skills that support the delivery of quality services to the community. This plan guides Council in allocating resources efficiently, to attract, recruit, develop, and retain skilled employees.

As a core component of the Integrated Planning framework, the Workforce Plan outlines staffing requirements needed to meet Council and community expectations. It strengthens the Shire's focus on continuous improvement and ensures workforce requirements are well integrated across the organisation.

The Shire's aim is to have the right people in the right roles at the right time, enabling us to respond to changing government, community, economic and employment conditions. We also strive to maintain flexibility that supports staff wellbeing and reflects the lifestyle valued in our community. This approach helps us retain the skills and expertise needed to meet legislative obligations and deliver affordable, high-quality services.

Shire of Coolgardie Background

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

From the 2021 Census there were 3478 people living in the Shire and the median age of community members was 38 years.

The Shire is located 550kms east of Perth, with its northern boundary beginning just 11 km from the centre of the City of Kalgoorlie-Boulder. Residents of the Shire interact closely with the City for sporting activities, social interactions and service provision.

The Shire of Coolgardie Council is made up of seven Councillors from the 2025 election. The following are the current Councillors and their positions:

Position	Term Expires
President Cr Paul Wilcox	Oct 2029
Deputy President Cr Anthony Ball	Oct 2029
Cr Tracey Rathbone	Oct 2027
Cr Daphne Simmons	Oct 2027
Cr Tammee Keast	Oct 2029
Cr Corey Matthews	Oct 2027
Cr Julie-Ann Williams	Oct 2029

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 (over 80% of residents are employed by the mining industry)
- Education & Training
- Construction
- Retail Trade
- Accommodation/Food

Recent statistics have highlighted that the value of minerals harvested in the Shire in the 2022/23 financial year exceeded \$3.4 billion. This figure represented a nearly nine percent increase from the previous year and outpaced other local government areas in the region by a significant margin.

The comprehensive mineral resources available in the Shire, including iron ore, gold, nickel, and lithium, position it uniquely with multiple major industries operating simultaneously.

History of the Mother of the Goldfields

The Shire of Coolgardie, known as the "Mother of the Goldfields," presents a fascinating blend of historical richness and contemporary economic significance.

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'.

Now, the Shire's towns boast grand historical buildings and unique museum collections that continue to attract visitors. With gold, nickel, lithium and iron ore, the Shire continues to thrive through its robust mining operations.

Our Community

The Shire of Coolgardie's vision is to be a connected, progressive, and welcoming community. This vision is underpinned by four key pillars of community:



Workforce Planning

The Shire of Coolgardie is required to prepare a Strategic Community Plan, a Corporate Business Plan, Long Term Financial Plan and Workforce Plan. These plans are required under the Integrated Planning Framework and detail the delivery of the Councils agreed Vision to its Community. To assist in the delivery of these plans, informing strategies are developed and provide the detail of the resources required to successfully achieve the outcomes of the plans.

What is Workforce Planning?

“A continuous process of shaping the workforce to ensure that it is capable of delivering organisational objectives now and in the future” (Australian Nation Audit Office (ANAO) 2004)

The above definition highlights the key elements of workforce planning,

Workforce planning is:

- continuous, due to the changing dynamics of the workplace
- is reviewed regularly to ensure accuracy
- aimed at shaping the workforce with a clearly identified purpose and to bring about particular changes
- guides the allocation of financial resources to the workforce
- has its purpose linked with organisational objectives, and
- applies not just to the current workforce but anticipates future workforce requirements.

Benefits of the Workforce Plan

- Enables administration to respond quickly and more strategically to change by recognising emerging challenges within the Community.
- Designed to enhance efficiency, effectiveness and productivity by ensuring employees have the right knowledge, skills and suitability for their roles.
- Supports strategic workforce planning by identifying future staffing needs, monitoring staff departures and making arrangements to fill key vacancies;
- Encourages understanding of the organisation's workforce profile to optimise current capacity, and plan for future staffing needs.
- Helps identify and manage employees with critical knowledge to support efficient operations, and preserve corporate memory.
- Monitors workforce expenditure and aligns it with business outputs and outcomes to ensure efficient resource use.

Workforce Planning and Integrated Planning

Workforce planning is one of the four key components of the Integrated Planning and Reporting Framework and Guidelines now in place across the Local Government sector in Western Australia.

COMMUNITY ENGAGEMENT



Outputs: Plan Monitoring and Annual Reporting

MEASUREMENT AND REPORTING

At the strategic level, our Local Government's Workforce Plan takes into account the community aspirations, priorities and objectives identified in the Shire of Coolgardie's Strategic Community Plan. The Strategic Community Plan sets out the longer term vision for Council and highlights workforce needs.

The Workforce Plan becomes an essential component of the Corporate Business Plan, identifying workforce requirements and strategies for current and future operations over the next four years or more.

The linkages of the Workforce Plan with both Strategic Community Plan and Corporate Business Plan are shown in the diagram above.

Four Steps of Workforce Planning

The methodology used follows the practices and principles of WA Department of Local Government's Workforce Planning Guidelines Toolkit *

There are four distinct stages as outlined in the diagram.

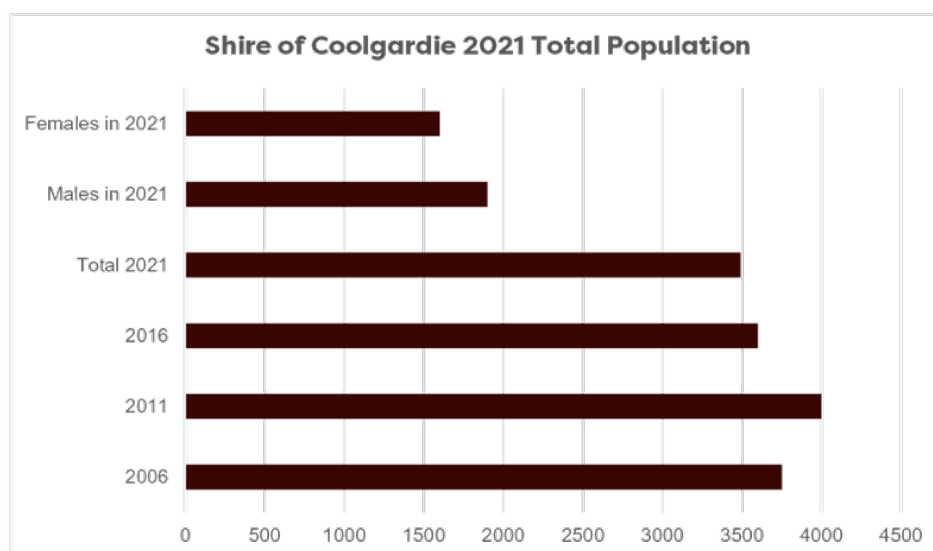


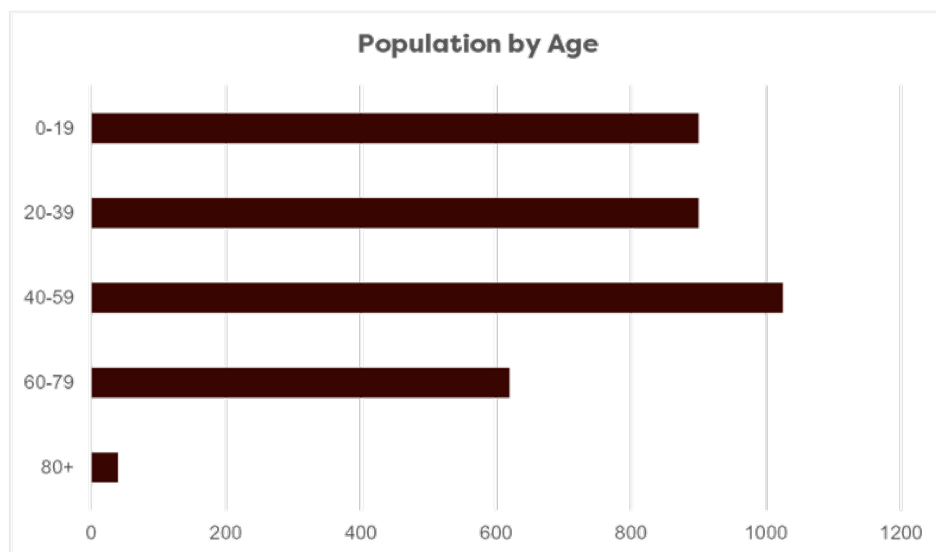
*Ref: <http://integratedplanning.dlg.wa.gov.au>

Internal and External Environment and Planning

An analysis of the demographic profile of the Shire has been undertaken, via the national Census in 2021. At that time, the estimated population of the Shire of Coolgardie was 3,478 with an average age of 38. The next census in 2026 will provide updated data, helping Council and the community understand how the Shire's demographics have changed.

Since 2011 the Shire of Coolgardie's population has seen a level of gradual decline which is not dissimilar to many rural Local Governments. However, with the recent construction of additional mining camps in the Shire, there is the expectation that the population, albeit transient workers, in the next Census will increase and continue to grow during the current resources boom.





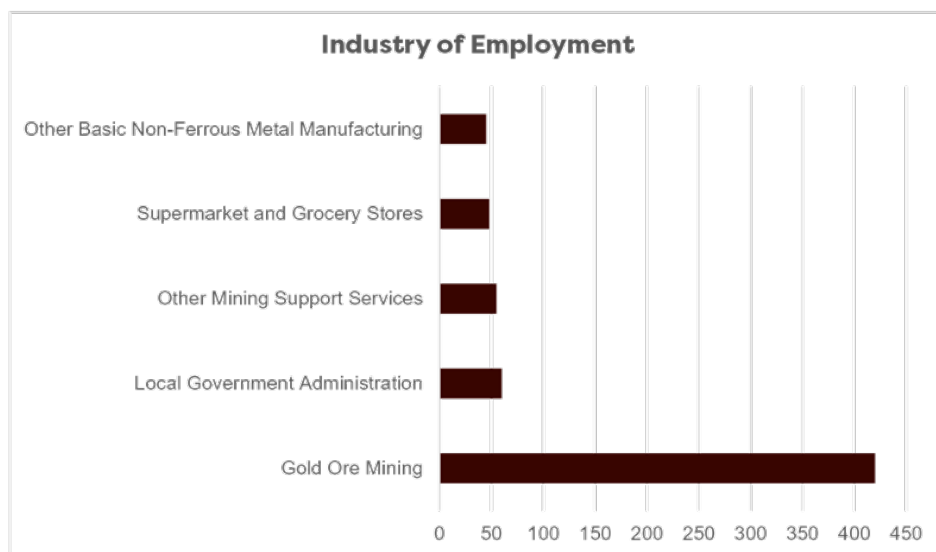
The most common ancestries residing within the Shire of Coolgardie are Australian 33.3%, English 30.2% Scottish 7.8%, Irish 6.4% but notably Australian Aboriginals are 8.9%.

Whilst 21% of the respondents did not advise of their education attainment, 27.9% of residents completed some form of higher education after leaving high school. This level of higher education ensures that businesses in the Shire have been successful in recruiting professionals and trades to the workplaces.

The occupations of those who completed the Census shows a clear bias towards employment from the mining sector. This is not unexpected and will continue to grow as the resources sector and the price of gold continues to rise.

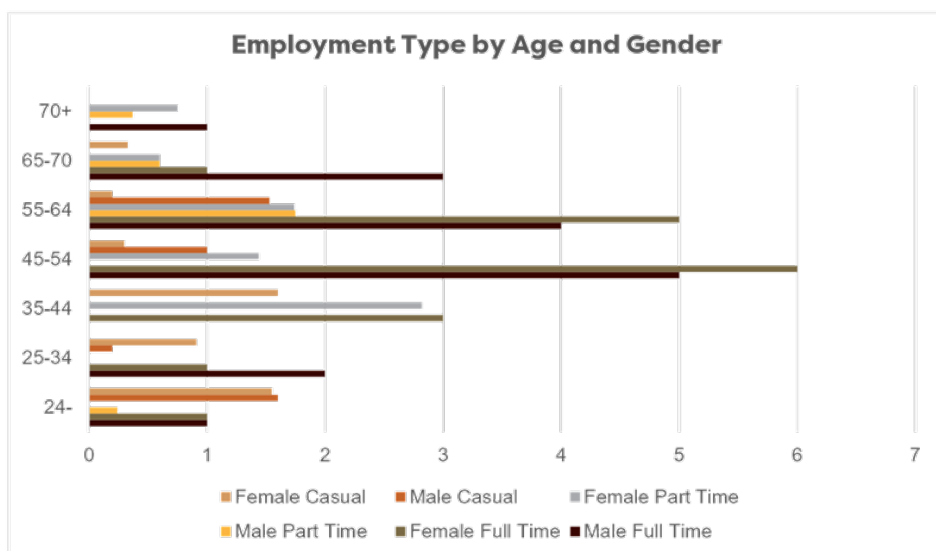


This chart shows the Industry of Employment and shows the net impact of gold ore mining in the Shire in 2021. Again it's expected that this will continue to grow in 2026.



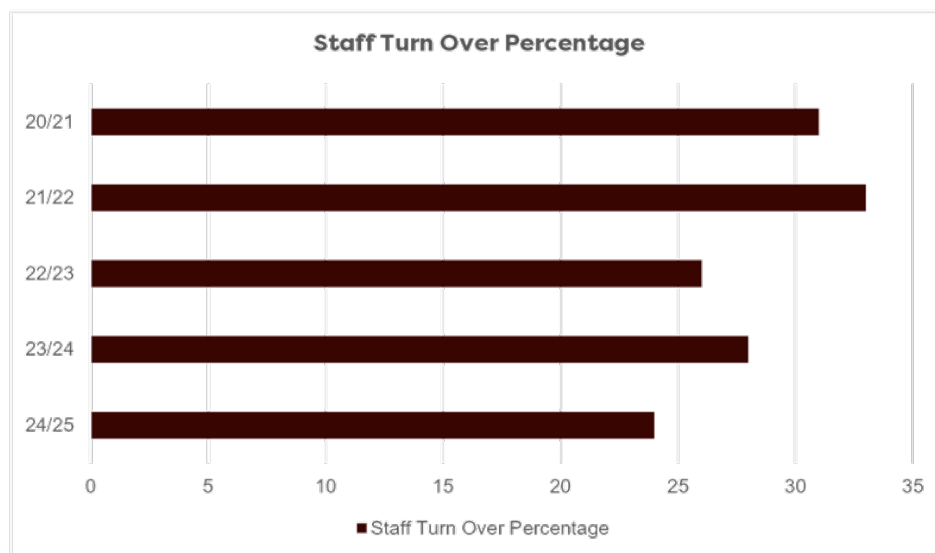
The Shire of Coolgardie has a total workforce of 52 FTE employees as of November 2025. Of the 52 employees, 22 are male and 30 are female.

The Shire's workforce listed by age is provided below:



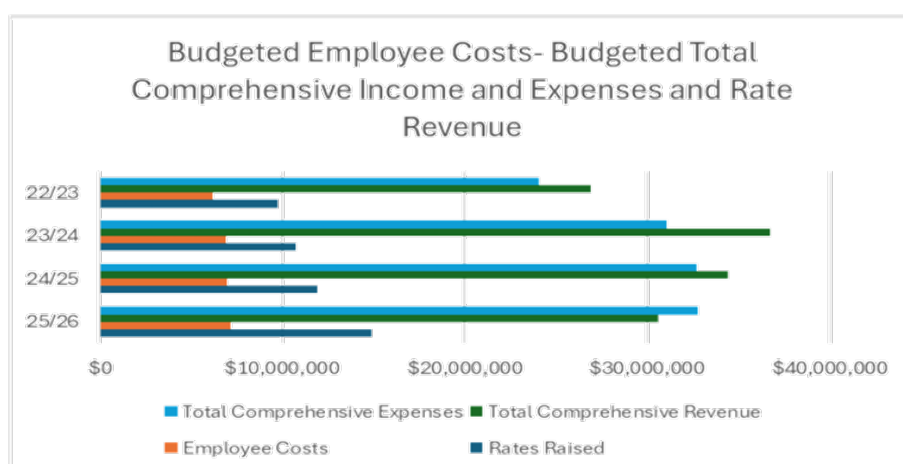
The average staff turnover from 2020/21 to 2024/25 is 29%. The Administration is working to reduce the rate of staff turnover as this is disruptive to the organisation and costly in recruitment and training time and expenses.

The 24/25 financial year does show a decline in staff turnover, -this could be attributed to re-stabilisation of the organisation from December 2024, and it is hoped to continue seeing this percentage rate decrease overtime.



Gross employee costs including superannuation, workers compensation and accrued leave were budgeted at a total of \$7,156,837 for 2025-2026 and represents 23.3% of budgeted operating revenue and 21.82% of operating expenditure.

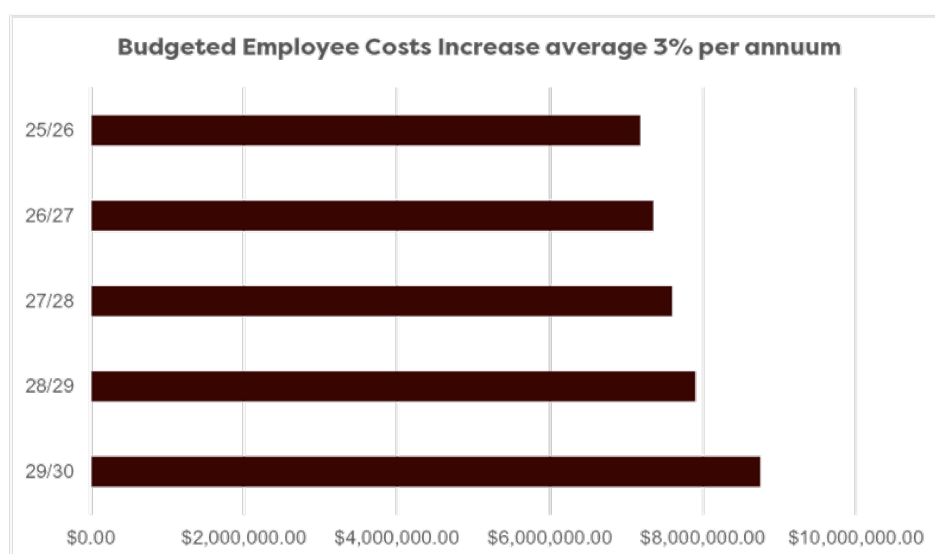
Many local governments due to their size and nature have a higher salaries and wages cost than rates raised, and this places them at significant financial risk should the supporting grants be removed. For the Shire of Coolgardie this is not the case as the budgeted salaries and wages only form 48.14% of the budgeted rates raised.



The costs of salaries and wages increases each year as the cost of living continues to increase which is outside of the employee and the Shire's control. As such, to continue to attract and retain qualified and committed staff, the Shire needs to plan for modest pay increases.

Due to this, an average salaries and wages increase of 3% has been applied to provide Council and the community with an understanding of proposed and expected increases aligned with long-term CPI. It should be noted that these increases do not allow for additional staff to be engaged outside of the current organisational structure, reflecting the conservative nature of the Financial Recovery Plan and the 2025/26 Budget.

The Workforce Plan will be reviewed in 2027, at which time potential future positions will be forecast and budgeted to support increased service provision.



Training and Development

The Shire of Coolgardie provides training and development opportunities for all staff across the organization either on an as needs basis, reflective of changes in requirements or to up skill staff into higher or alternative roles.

The cost of providing and undertaking training across the organisation forms part of the salaries and wages budget, however some training requirements may arise through the year that may fall outside this allocation.

This is a sample of the training that has and will continue to be provided to employees on regular schedules as required.

- Aerodrome Reporting Officer Course and Refresher
- Lifeguard Course and Refresher
- Aquatic Technical Officer

- Regulatory Officer Compliance Skills 1 and 2 (Rangers)
- Dog and Cat Management and Control Skills
- Local Government Governance
- Finance Nuts and Bolts
- Understanding FBT
- Financial Management Reporting
- Budgets
- Introduction to Rates
- Ignite Leadership
- First Aid
- Chemical Handling
- ICAM Investigations
- Chainsaw
- Traffic Management
- Certificate II in Business
- Synergy Records

Workforce Risk

The Shire of Coolgardie is not alone in facing a range of issues within its workforce however the most significant risk is the ageing workforce.

Ageing Workforce - The Shire's workforce is aging, reflecting the demographic of applicants and hires. With the local economy being so strongly mining based, younger employees are looking to gain experience and work in this industry that offers considerably more than the Local Government Industry. Consequently, more mature employees, who have lived this life and live locally are wanting to step back from working in the mining sector and look to the Shire as a prime employer.

This benefits the Shire as these employees come with training and world experience. While they may potentially be shorter term employees, their skills, experience and willingness to work with the Shire makes them desirable employees.

Some risks of employing more mature staff include pre-existing injuries, increased susceptibility reduced physical endurance, adherence to practices that may not align with the Shire, and health issues that could affect their employment.

These matters need to be understood and mitigated where possible by implementing measures like more breaks during hot days, providing access to cool drinks and electrolytes, working around prior injuries etc.

Strategies to Meet Current and Future Workforce Needs

Current Strategies and Policies

The Shire of Coolgardie has the following workforce Policies in place

Workplace Health & Safety

The Workplace Health and Safety Policy aims to establish and maintain, so far as practicable, the highest standard of occupational safety and health for all employees. This is constantly under review within the organisation and training and a cultural focus is placed on all staff having a strong understanding and respect for their own safety, other staff members and the public.

Employee Benefits

As part of Council's ongoing staff attraction and retention strategy, it is beneficial to provide reasonable entitlements/benefits to permanent full-time and part-time employees.

Benefits include over award allowances, isolation allowance, superannuation contributions, school holiday child support services, free gym and pool memberships, Employee Assistance Program, staff training, flexible working arrangements and if applicable to the position relocation contributions, housing allowance or provision, limited or full personal use of a vehicle.

Harassment in the Workplace

The Shire has a responsibility under the provisions of the WA Equal Opportunity Act 1984 and Commonwealth legislation to provide an environment which is free from discrimination and harassment for all employees and members of the public.

Equal Employment Opportunity

The equal employment opportunity goals of the Shire of Coolgardie are designed to provide an enjoyable, challenging, involving, harmonious work environment for all employees where each has the opportunity to progress to the extent of their ability.

Motor Vehicle Use

Council has motor vehicles available for use by employees in order to meet the operational needs of the Council.

Emergency Services Leave

Paid leave of up to 38 hours per calendar year will be granted to employees who are members of an approved volunteer emergency service organisation (such as SES or Volunteer Bush Fire Brigade and St John Ambulance) for the purpose of participating in training or service within the Shire of Coolgardie, at the discretion of the Chief Executive Officer.

Employee Training and Development

Council and employees are committed to the achievement of the goals and objectives outlined in the Strategic Community Plan. This will be achieved through a continuous improvement approach driven by key organisational development strategies aimed at ensuring that the Shire meets current and future skill requirements, retains corporate knowledge and builds upon workforce capability and capacity.

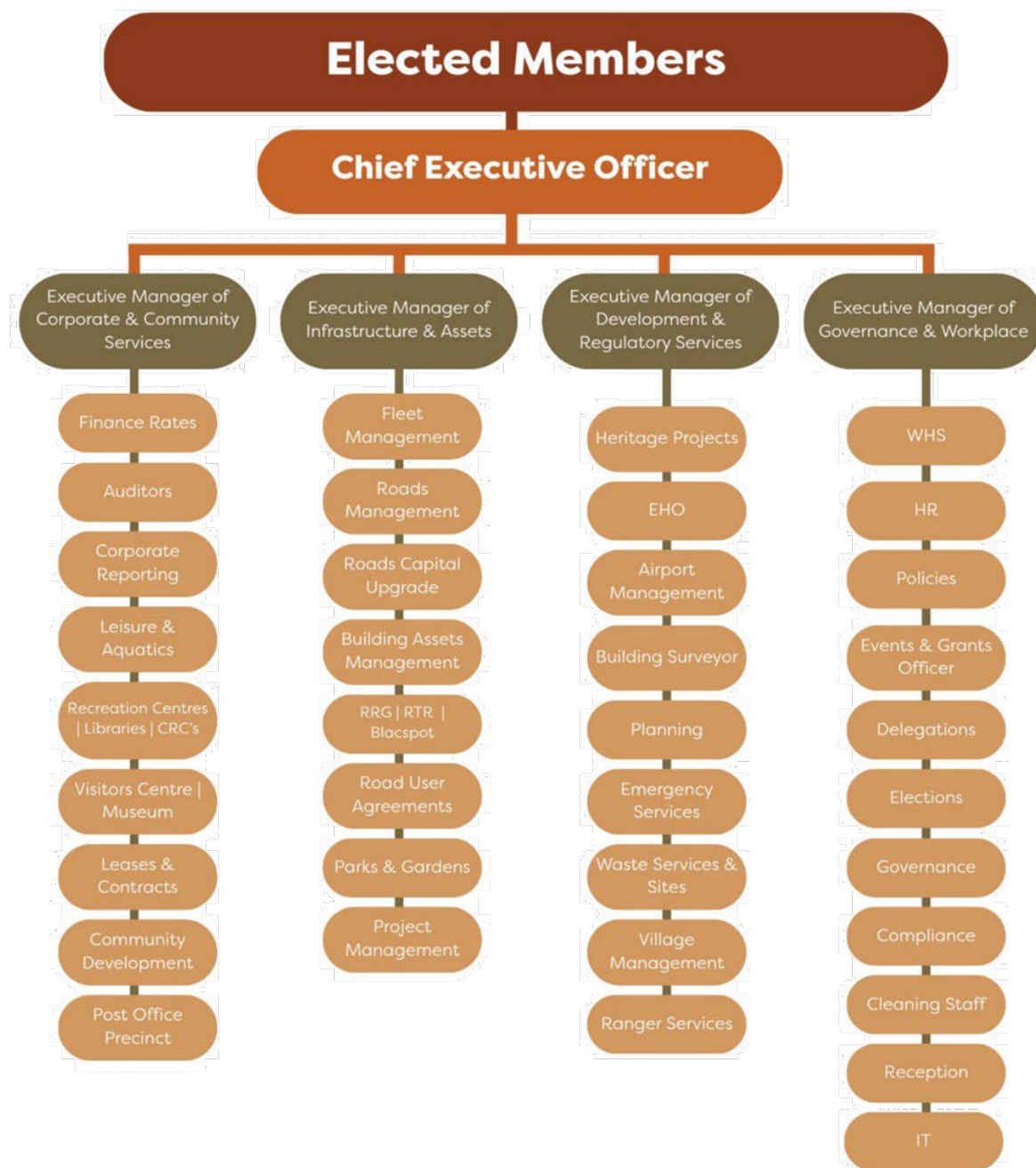
Workplace Alterations and Processes

Due to Shire employees being more mature in age, it requires the Administration to review its process and workplace to ensure that these employees are being considered when making decisions about working conditions and actions. This includes considering workload, environmental conditions, task methods, and providing regular checks and additional resources as needed.

Workforce Strategies to Meet Future Needs

Key Area					
Task	Officer	2025/26	2026/27	2027/28	2028/29
Organisational Structure					
• Review the corporate structure in terms of the Councils Strategic direction	CEO	✓		✓	
• Review Terms/conditions of employees to industry benchmarks	CEO		✓		✓
• Monitor service levels and workforce skills requirements	CEO/HR			✓	
• Review/Update all position descriptions	CEO/HR		✓		✓
Workforce Plan					
• Review and update	CEO	✓		✓	
• Update ABS census data	EA		✓		
• Update ABS population data	EA		✓		
• Review process/data to allow analysis of the Shires workforce	CEO			✓	
Recruitment and Selection					
• Continue to employ suitable qualified/skilled staff locally	CEO/HR	✓	✓	✓	✓
• Continue to engage suitable qualified/skilled contractors, consultants and staff	CEO/HR	✓	✓	✓	✓
• Continue to foster resource sharing arrangements with neighbouring Council	CEO	✓	✓	✓	✓
• Identify opportunities for local trainees / apprentices within the Shire	CEO/HR	✓	✓	✓	✓
Staff Retention/Development					
• Review performance review process	CEO	✓		✓	
• Review current staff certifications/Skills/qualifications for compliance	HR	✓		✓	
• Provide training to supervisors/managers on the performance review process	CEO/HR		✓		
• Ensure supervisors/managers provide open and ongoing feedback to employees	CEO/HR	✓	✓	✓	✓
• Provide training for outside staff for asset management data capture/review	CEO		✓		
• Develop an annual training calendar	HR	✓		✓	
• Provide development opportunities through education/training	CEO/HR	✓	✓	✓	✓
• Recognise /acknowledge employee milestones/education/skills development	CEO/HR	✓	✓	✓	✓
• Review/facilitate life/work balance for employees	CEO/HR	✓			✓
• Enhance workforce health and wellbeing	HR	✓			✓
Succession Management					
• Review critical roles throughout the organisation	CEO/HR	✓	✓		
• Support junior level staff to develop skills/experience for career progression	CEO/HR		✓		✓
• Continue to innovate responses to gaps in key roles	CEO/HR	✓	✓	✓	✓

ORGANISATIONAL STRUCTURE



11.1.4 SHIRE OF COOLGARDIE PUBLIC HEALTH PLAN

Location: Shire of Coolgardie

Applicant: Nil

Disclosure of Interest: Nil

Date: 10th December 2025

Author: Rebecca Horan, Executive Manager Governance and Workplace

SUMMARY

The purpose of this report is for Council to receive and endorse the first Shire of Coolgardie Public Health and Wellbeing Plan.

BACKGROUND

As part of the staged implementation of the new Western Australian Public Health Act 2016, all local governments are required to deliver an endorsed Public Health Plan reflecting the true health status of the district and setting actions to improve the human health standard.

COMMENT

Research into the health of our people living and working in the Shire of Coolgardie has revealed a number of health and healthy lifestyle areas where we should be trying to make improvements. Compared with the averages for people living elsewhere in Western Australia, the health profile for our residents shows that more of us consume alcohol at rates risking long-term harm, fewer of us do the recommended amount of exercise per week, and we have higher rates of hospitalisation and/or death due to traffic accidents, neglect, and assaults.

Poor lifestyle choices lead to chronic illness and debilitating conditions such as heart and lung disease, stroke, diabetes, and cancer. All of these are preventable by exercising regularly, eating fruit and vegetables and reducing the consumption of alcohol, sugary drinks, smoking, and vaping.

This is the first Public Health Plan for the Shire of Coolgardie, and it is designed to identify the current health outcomes for our residents and workers, so we can prioritise programs which can have the most positive impact on our health. This Plan examines how our population feels about living in our Shire, and identifies local healthy living needs, recommending a number of strategies which we have incorporated into the Plan to improve the lifestyles of our community.

CONSULTATION

Following completion of the health profile, the Shire implemented an engagement program to capture community perspectives on health priorities. This was completed via a health survey commencing in April 2025, closing in June 2025. 51 responses were received.

STATUTORY ENVIRONMENT

Public Health Act 2016

Local Government Act 1995

State Public Health Plan 2025-2030

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Minimal financial impact is expected initially as the focus of the plan will be on advocacy and engagement activities. Some minor funding and resources maybe required to support the implementation actions, however these will be planned and prioritised and incorporated into future budgets.

STRATEGIC IMPLICATIONS**A thriving local economy****Accountable and effective leaders**

High quality corporate governance, accountability and compliance

An inclusive, safe and vibrant community

Promoting and advocating for community health services

ATTACHMENTS

1. Shire of Coolgardie Public Health Plan
2. Public Health Survey Report

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That Council adopt the Shire of Coolgardie Public Health and Wellbeing Plan.

COUNCIL RESOLUTION #220/2025

Moved: Cr Anthony Ball

Seconded: Cr Tracey Rathbone

That Council adopt the Shire of Coolgardie Public Health and Wellbeing Plan.

In Favour: Crs Paul Wilcox, Anthony Ball, Tracey Rathbone, Tammee Keast, Daphne Simmons, Corey Matthews and Julie-Ann Williams

Against: Nil

CARRIED 7/0



Public Health & Wellbeing Plan 2025-2030



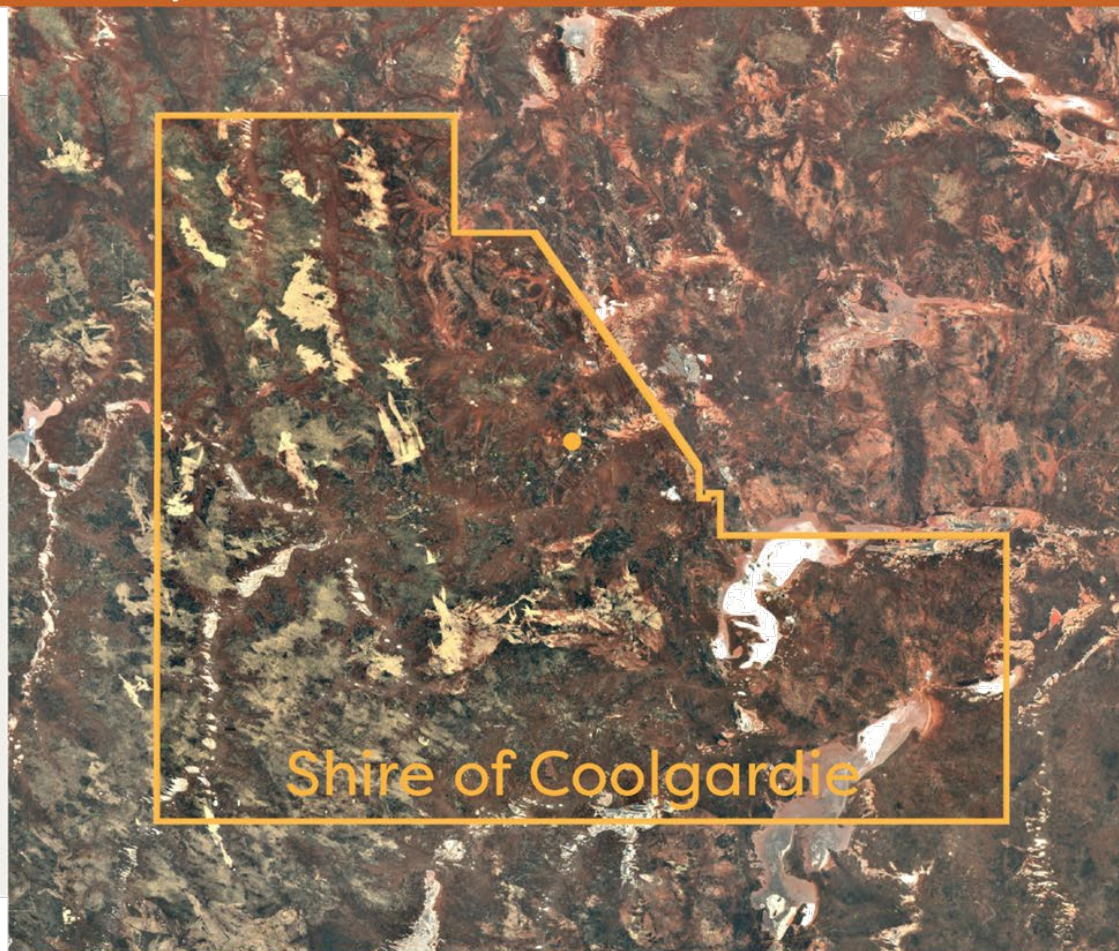
Contents

Acknowledgement of Country	3
Introduction	4
WA State Public Health Plan	5
Our Current Health Role	6
Snapshot of the health of people living in the Shire of Coolgardie	7
The people of the Shire of Coolgardie speak - results from the Survey	8
Community Strategic Plan 2018 - 2028	9
Public Health and Wellbeing Plan - Priorities	10
Public Health and Wellbeing Plan - Actions	11

Acknowledgement of Country

The Shire of Coolgardie respectfully acknowledges the Wangkatha people, the Traditional Owners of the country within the Council's boundaries.

The Shire has a strong resolve to strengthen ties with First Nations' organisations as they represent and work to enhance the life of the people who have inhabited Australia for more than 60,000 years and still have significant cultural and spiritual connection to the country.



Introduction

Research into the health of our people living and working in the Shire of Coolgardie has revealed a number of health and healthy lifestyle areas where we should be trying to make improvements. Compared with the averages for people living elsewhere in Western Australia, the health profile for our residents shows that more of us consume alcohol at rates risking long-term harm, fewer of us do the recommended amount of exercise per week, and we have higher rates of hospitalisation and/or death due to traffic accidents, neglect, and assaults.

Poor lifestyle choices lead to chronic illness and debilitating conditions such as heart and lung disease, stroke, diabetes, and cancer. All of these are preventable by exercising regularly, eating fruit and vegetables and reducing the consumption of alcohol, sugary drinks, smoking, and vaping.

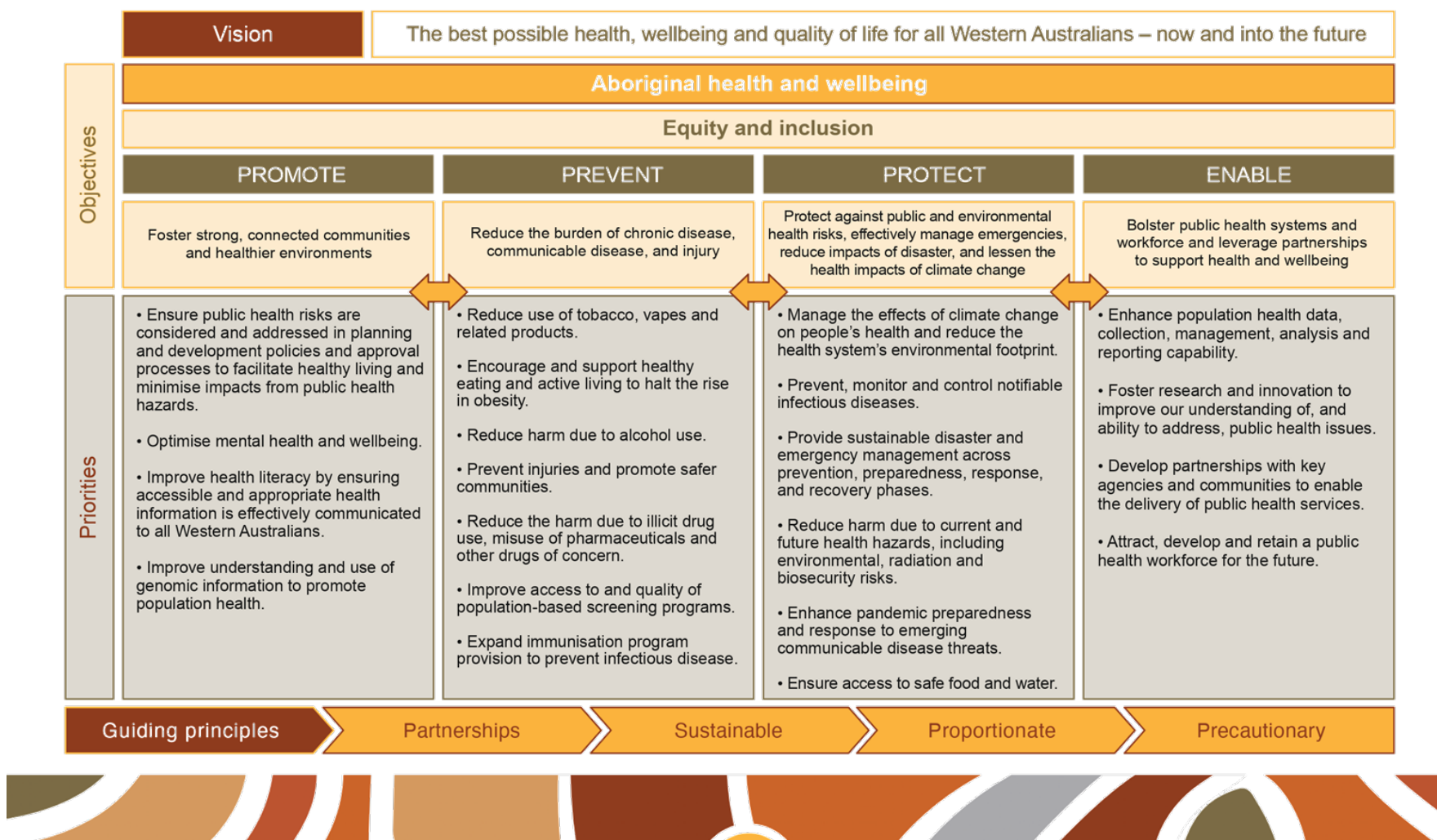
This is the first Public Health Plan for the Shire of Coolgardie, and it is designed to identify the current health outcomes for our residents and workers, so we can prioritise programs which can have the most positive impact on our health. This Plan examines how our population feels about living in our Shire, and identifies local healthy living needs, recommending a number of strategies which we have incorporated into the Plan to improve the lifestyles of our community.

We encourage you to read the Plan and work with the Shire to support and adopt the strategies contained in the document.

Cr Paul Wilcox	Aaron Cook
Shire President	Chief Executive Officer
December 2025	December 2025



WA State Public Health Plan



Our Current Health Role

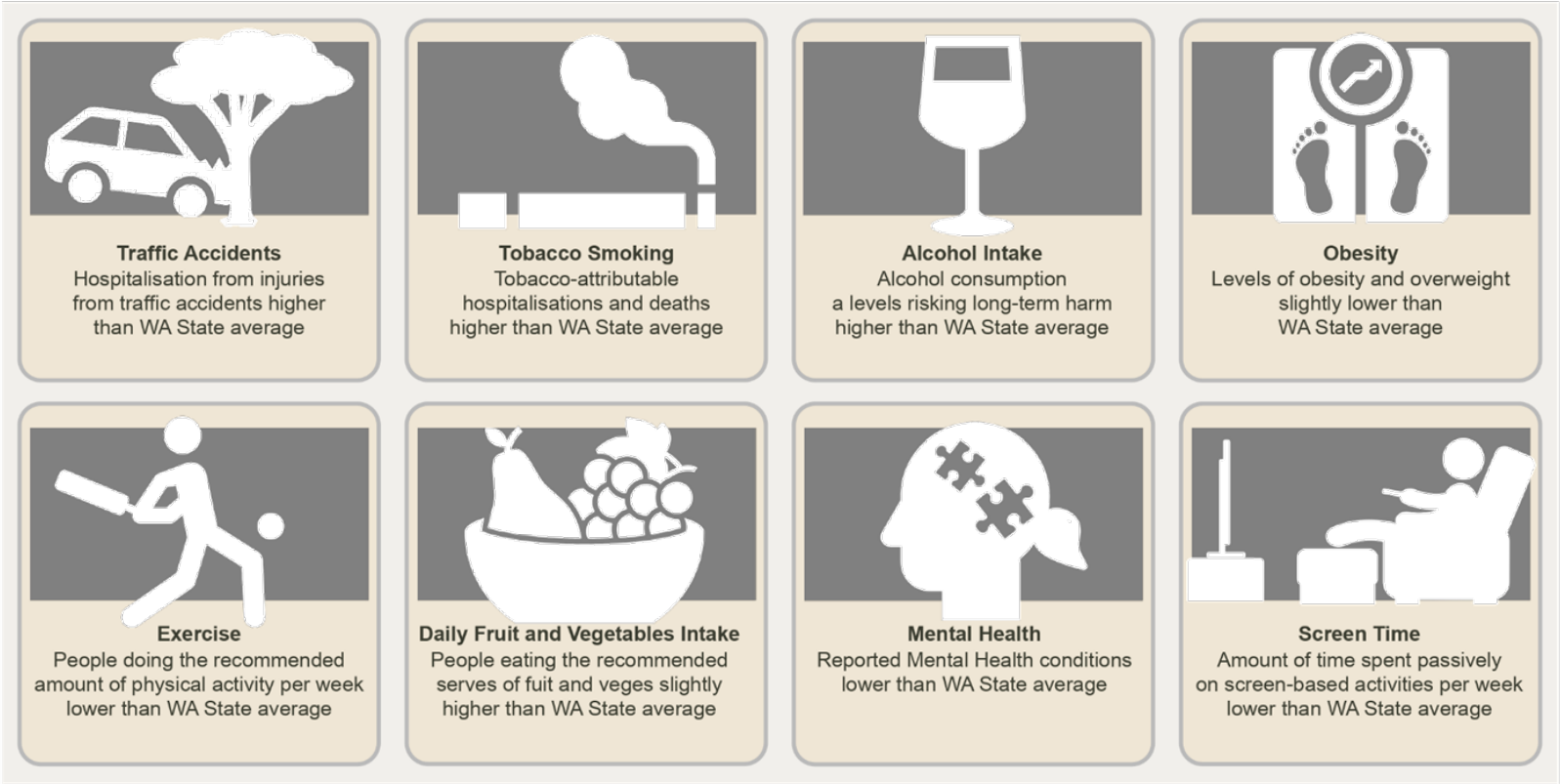
The Shire of Coolgardie provides a range of funding to support the health of our community.

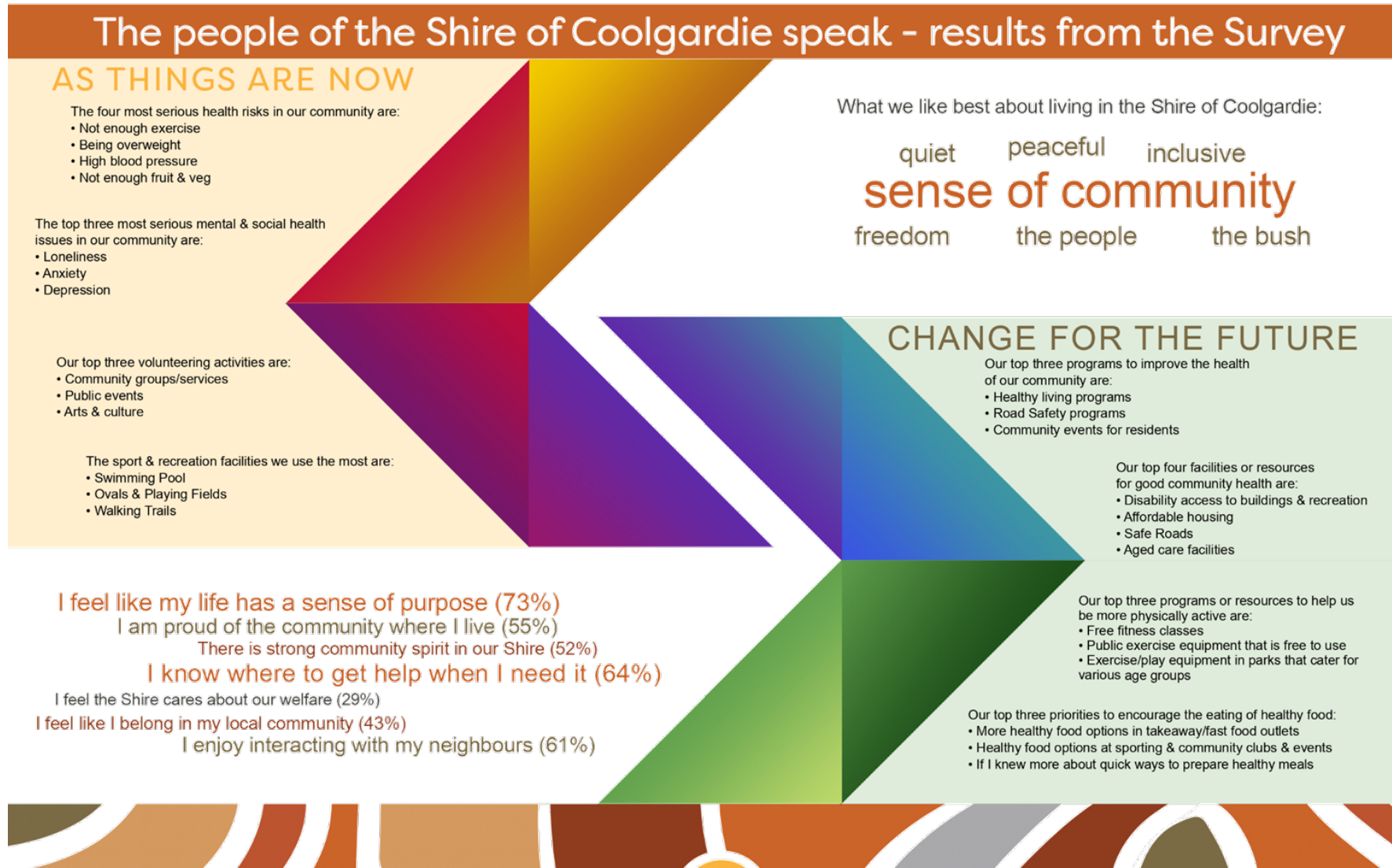


These are explained in more detail in the core business described here:

- Infrastructure and property services, including provision of local roads, footpaths, drainage, waste collection and management, and sewerage services
- Environmental Health Services to prevent and control environmental health hazards, emissions and communicable diseases (i.e., tobacco control, water and food safety, noise and air pollution and animal & mosquito control).
- Community care and welfare services.
- Cultural facilities and services, such as libraries, art galleries and places of historic importance and museums.
- Provision of recreation facilities, such as parks and sports fields, swimming pool, recreation centre and bowling club.
- Building services, planning and development control, including inspections, licensing, certification and enforcement.
- Administration of facilities, such as the cemetery, street parking, solid & liquid waste disposal sites.
- Local Government Health Law Enforcement, Ranger and Emergency Services.

Snapshot of the health of people living in the Goldfields Region





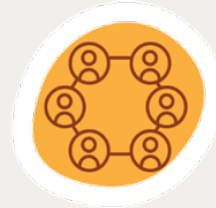
Community Strategic Plan 2018 - 2028

Our Vision



Accountable and Effective Leaders Engaged with the community

- Transparent, accountable and effective governance
- Advocate for the community



An Inclusive, Safe, and Vibrant Community

A sense of place and belonging

- A safe and healthy community
- Celebrate our culturally diverse community



A Thriving Economy

Build economic opportunity and capacity

- Facilitate local business development and retention
- Pathways for young people into training and employment



Effective Management of Infrastructure, Heritage, and Environment

Value local culture and heritage

- Sustainable management of resources
- Enhance the built environment

Public Health and Wellbeing Plan Priorities

The Shire of Coolgardie supports the wider health and wellbeing outcomes of the Coolgardie Community by supporting and strengthening public health objectives, being:

PROMOTE	Foster strong, connected communities and healthier environments.
PREVENT	Reduce the burden of chronic disease, communicable disease, and injury.
PROTECT	Protect against public and environmental health risks, effectively manage emergencies, reduce impacts of disaster, and lessen the health impacts of climate change.
ENABLE	Bolster public health systems and workforce and leverage partnerships to support health and wellbeing.



Public Health and Wellbeing Plan - Actions

PROMOTE	PREVENT	PROTECT	ENABLE
Encourage healthy lifestyles choices through well managed events and recreation facilities through partnerships with aboriginal community groups and young people.	Encourage early screening opportunities for key health issues such as cancer screening, eye health and blood pressure/ cholesterol in association with community groups and allied health professionals.	Develop responses to Climate Change events through community preparedness and forward planning for emergencies such as road accidents, HAZMAT, flooding, bushfires and storms.	Collaborate with state government agencies and industry groups to enhance community resilience through the delivery of emergency preparedness programs.
Support community events by promoting smoke free and vape free environment by A frame signage & creating no smoking / vaping areas.	Conduct accessibility audits of public buildings (e.g. libraries, community centres) to ensure compliance with standards.	Conduct regular inspections of playgrounds to ensure they meet relevant safety standards.	Support community groups when applying for grants to offer healthier food options at Council co-ordinated events.
Promote healthier food options at Council organised events.	Working with allied health professionals, minimise the incidence of injury from falls for under 4-year-olds.	When designing outdoor public spaces consider shaded seating, lighting and drinking fountains in parks and town centres to encourage social interaction.	Review and implement the Shire's Disability Access and Inclusion Plan.
Monitor the natural environment for future planning when reviewing and developing local planning policies.	Deliver education programs for correct disposal of hazardous waste (e.g. asbestos and other wastes).	Collaborate with WA Health to uphold and enforce tobacco control regulations in public areas.	





PUBLIC HEALTH AND WELLBEING SURVEY REPORT

SECTION ONE: Demographics of the Respondents

Q1	Residency	2
Q2	Age Ranges	3
Q3	Gender	4
Q4	Employment	5
Q5	Aboriginal or Torres Strait Islander	7

SECTION TWO: Physical, Mental, and Social Health Issues

Q6	Health Risks	8
Q7	Mental and Social Health Issues	12

SECTION THREE: Facilities, Resources, Environment & Programs

Q8	Importance of Facilities and Resources	16
Q9	Importance of Environmental Issues	20
Q10	Importance of Public Activity and Information Programs	24

SECTION FOUR: Personal Health Motivations

Q11	Healthier Eating	28
Q12	Increasing Physical Activity	30
Q13	Sport and Recreation Facilities	31
Q14	Harm Reduction Awareness Programs	33
Q15	Volunteering	34

SECTION FIVE: Life within the Shire of Coolgardie

Q16	Feedback on additional issues or problems	36
Q17	Feedback on statements about community sentiment	37
Q19	What we like best about living in the Shire of Coolgardie	39

1

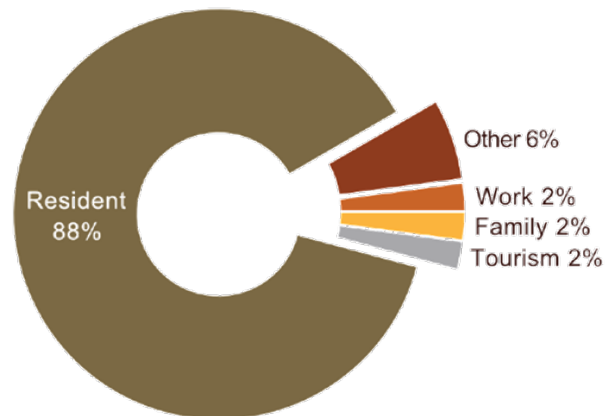
SECTION ONE OVERVIEW: Demographics of the Respondents

Questions 1 to 5 establish the demographic profile of the responders to the survey.

48 people participated in the 2025 online survey.

Q1 Residency

Please choose what best describes your current situation:



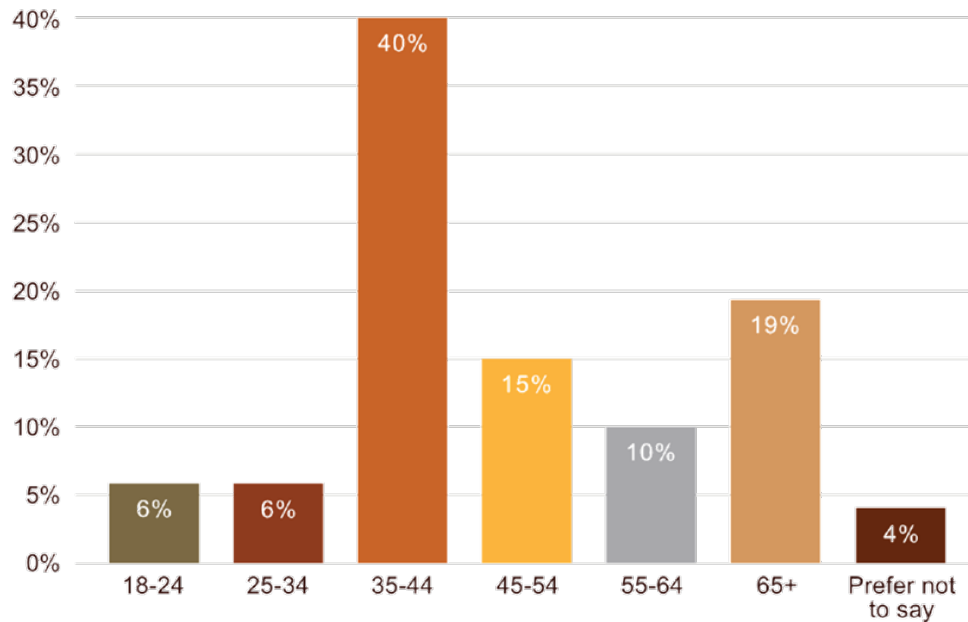
Q1 RESULTS & OBSERVATIONS

The majority of the respondents were Residents of the Shire of Coolgardie (88%)

Response options	%
Resident of the Shire of Coolgardie	88%
Other	6%
Visiting the Shire for work	2%
Visiting family in the Shire	2%
Visiting the Shire for tourism/holiday	2%

2

Q2 Age Ranges
How old are you?



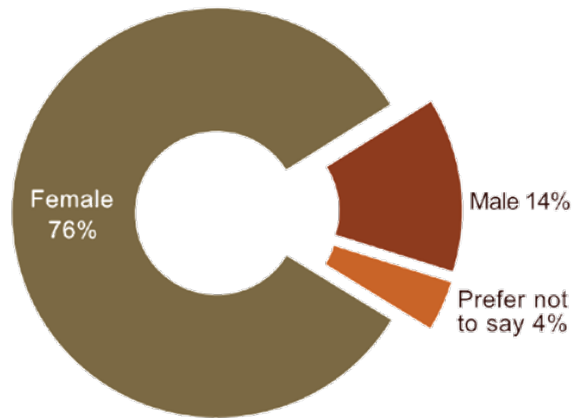
Q2 RESULTS & OBSERVATIONS

The largest cohort of respondents were in the 35-44 years age range (40%)

Response options	%
18 - 24	6%
25 - 34	6%
35 - 44	40%
45 - 54	15%
55 - 64	10%
65 +	19%
Prefer not to say	4%

3

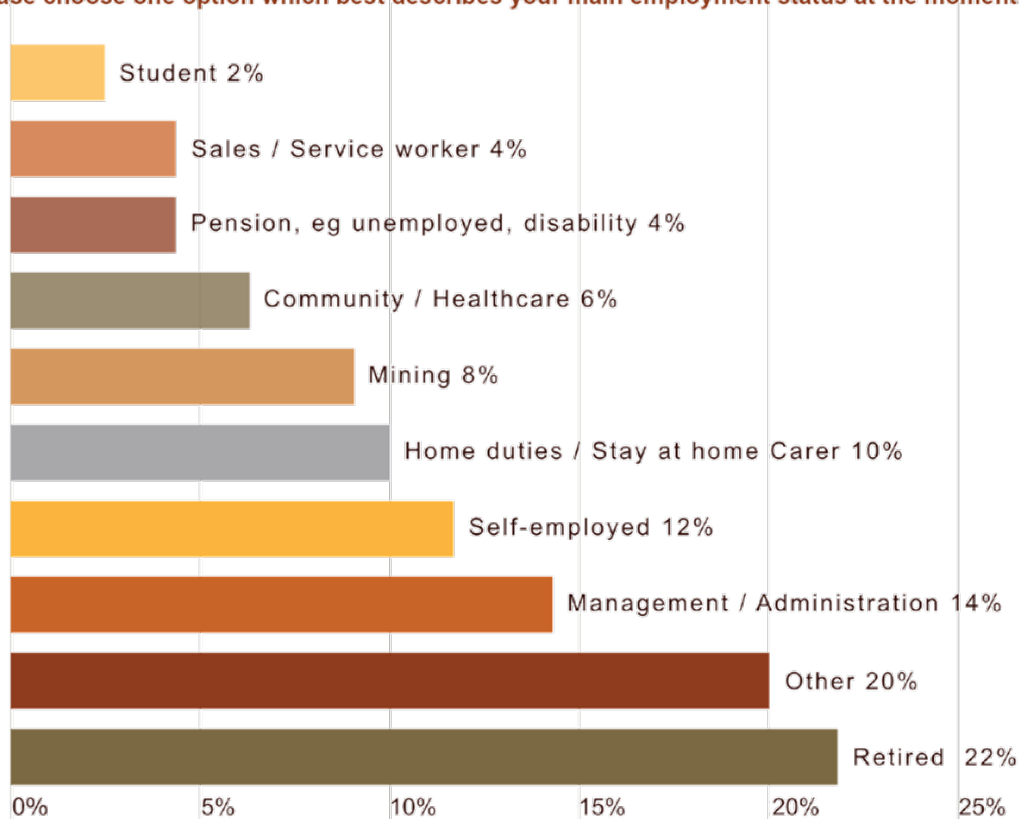
Q3 Gender
What is your gender?



Q3 RESULTS & OBSERVATIONS	
The majority of the respondents identified themselves as Female (76%)	
Response options	%
Female	76%
Male	14%
Prefer not to say	4%

Q4 Employment

Please choose one option which best describes your main employment status at the moment:



Q4 RESULTS & OBSERVATIONS

The largest cohort of respondents identified themselves as Retired (22%)

Response options	%
Retired	22%
Other (please explain)	20%
Management / Administration	14%
Self Employed	12%
Home duties / Stay at home Carer	10%
Mining	8%
Community / Healthcare	6%
Pension, eg unemployed, disability	4%
Sales / Service worker	4%
Student	2%

5

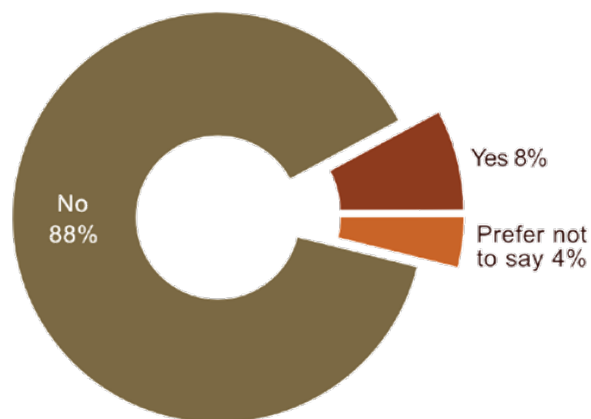
Q4 RESULTS & OBSERVATIONS CONTINUED

Those who selected “Other” as their response provided the following additional explanations:

- *Public Service Sector*
- *Chaplain*
- *I recently relocated to Australia to join my husband and am currently acclimating to my new environment.*
- *State public servant*
- *Not applicable*
- *Prefer not to say*
- *I lack the education & confidence to be able to work.*

Q5 Aboriginal or Torres Strait Islander

Do you identify yourself as being an Aboriginal or Torres Strait Islander person?



Q5 RESULTS & OBSERVATIONS

The majority of the respondents identified themselves as not being an Aboriginal or Torres Strait Islander person (76%)

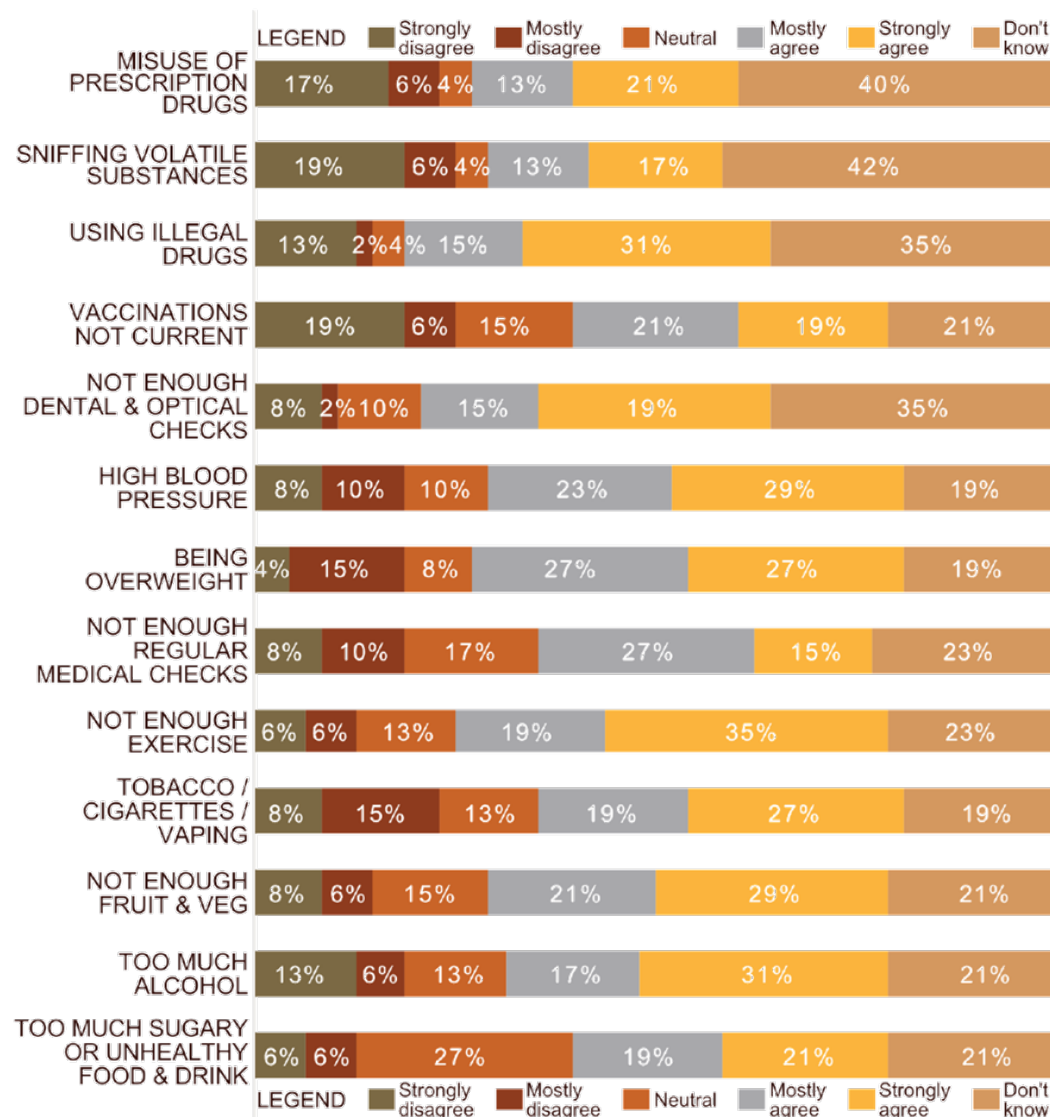
Response options	%
No	88%
Yes	8%
Prefer not to say	4%

SECTION TWO: Physical, Mental, and Social Health Issues

Questions 6 and 7 invited the respondents to assess the degree to which they believe a range of physical health, mental health, and social health issues affect them and their community. These questions were not compulsory to answer. To remove order bias, the order in which the different risks and issues appeared for these questions was randomised for each respondent.

Q6 Health Risks

How strongly do you agree that these issues are serious health risks in our community?



Q6 RESULTS & OBSERVATIONS						
Health Risks	Strongly disagree	Mostly disagree	Neutral	Mostly Agree	Strongly agree	Don't know
Too much sugary or unhealthy food & drink	6%	6%	27%	19%	21%	21%
Too much alcohol	13%	6%	13%	17%	31%	21%
Not enough fruit & veg	8%	6%	15%	21%	29%	21%
Tobacco/cigarettes	8%	15%	13%	19%	27%	19%
Not enough exercise	6%	6%	13%	19%	35%	21%
Not enough regular medical checks	8%	10%	17%	27%	15%	23%
Being overweight	4%	15%	8%	27%	27%	19%
High blood pressure	8%	10%	10%	23%	29%	19%
Not enough dental & optical checks	8%	2%	10%	15%	29%	35%
Not keeping your immunisations up to date	19%	6%	15%	21%	19%	21%
Using illegal drugs	13%	2%	4%	15%	31%	35%
Sniffing volatile substances	19%	6%	4%	13%	17%	42%
Misuse of prescription drugs	17%	6%	4%	13%	21%	40%

Don't know

Quantifying the **Don't know** responses provides a measurement of the degree of uncertainty felt by the respondents in assessing the seriousness of the listed physical health risks in the community.

There four risks which the respondents were most uncertain about assessing the risks of were:

- Sniffing volatile substances 42%
- Misuse of prescription drugs 40%
- Using illegal drugs 35%
- Not enough dental & optical checks 35%

Health risks of greatest concern

To mitigate statistical bias which can result from small sample cohorts, the values for the two highest concern ratings (Mostly agree) and (Strongly agree) have been added together to provide a more reliable indicator of the issues of greatest concern to the greatest number of respondents.

By combining the two percentile ratings, we derive an overall rating for the issues considered by the respondents to be the most serious health issues for the Shire of Coolgardie community. In the table below the Health Risks are ranked from highest to lowest.

Q6 RESULTS & OBSERVATIONS			
Health Risks	Mostly Agree	Strongly agree	Combined highest agreement
Not enough exercise	19%	35%	54%
Being overweight	27%	27%	54%
High blood pressure	23%	29%	52%
Not enough fruit & veg	21%	29%	50%
Too much alcohol	17%	31%	48%
Using illegal drugs	15%	31%	46%
Tobacco/cigarettes	19%	27%	46%
Not enough dental & optical checks	15%	29%	44%
Not enough regular medical checks	27%	15%	42%
Too much sugary or unhealthy food & drink	19%	21%	40%
Not keeping your immunisations up to date	21%	19%	40%
Misuse of prescription drugs	13%	21%	33%
Sniffing volatile substances	13%	17%	29%

The top four health risks rated as being of greatest concern for the respondents were:

- Not enough exercise 54%
- Being overweight 54%
- High blood pressure 52%
- Not enough fruit & veg 50%



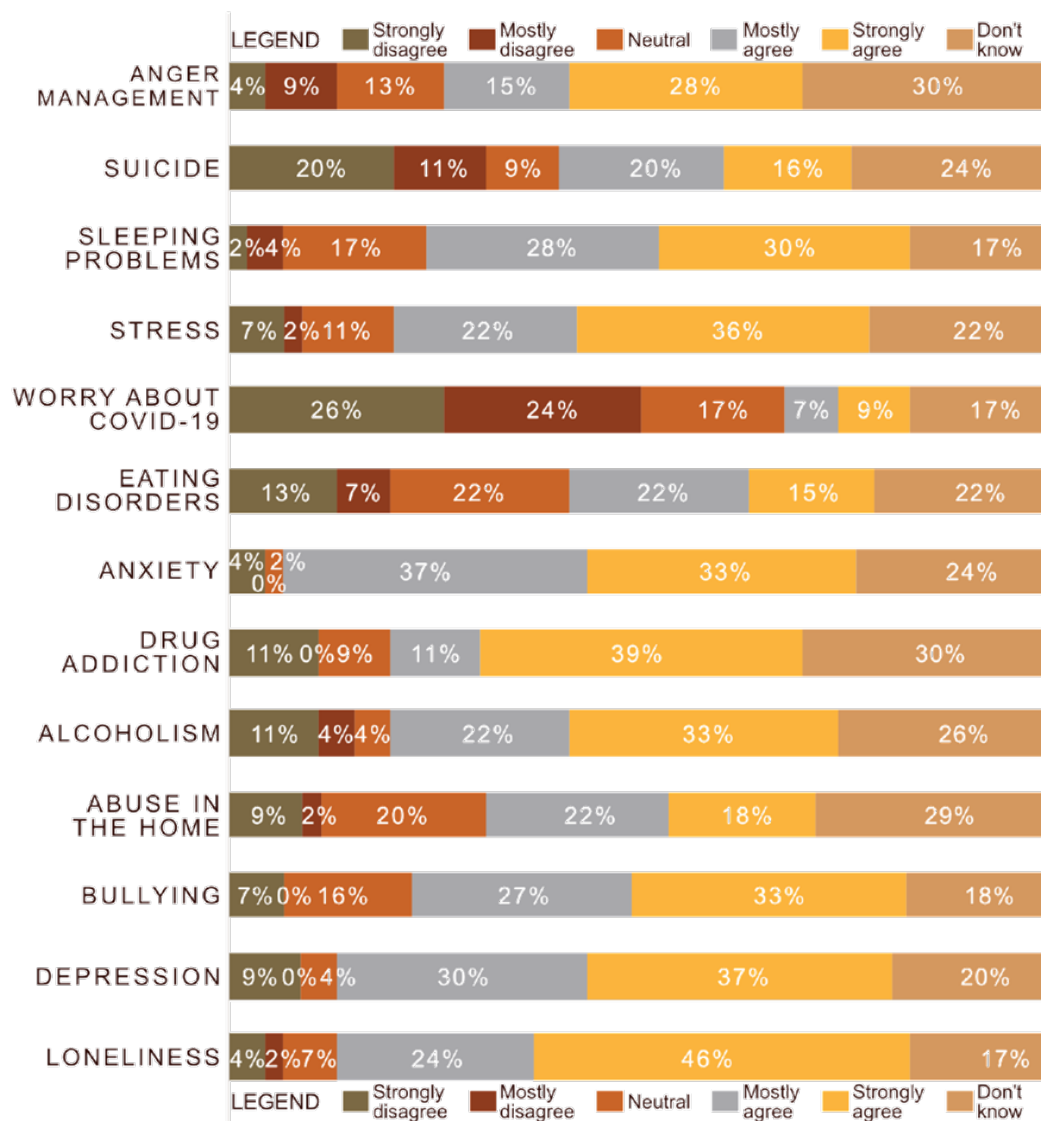
Q6 ADDITIONAL COMMENTS

Please list any other health risks in our community you can think of:

- *A lot of scooter riders.*
- *Anxiety, depression, suicide, isolation & translators - as when I am in distress I naturally speak spanish*
- *Bad water*
- *Coolgardie needs a dr*
- *Isolation , need more community events*
- *Lack of allied health visits that could be monthly/quarterly/half annually*
- *Lack of support, no mothers groups, constantly have no community health nurse, sporting facilities not supported or opened regularly, very limited choice in which GP to see or options for dental care etc unless able to travel in and out of Kalgoorlie regularly. Fresh fruit and veg in Woolworths very hit and miss*
- *Mental health*
- *Mental Health- FIF*
- *Mental health,*
- *Mental illnesses & boredom*
- *No doctor available.*
- *No.1 public health concern is pollution*
- *No.1 public health concern is pollution (air)*
- *reduction of services through no fault of the people is a health stresser. Denegration of environment from trucking and the way mining has overtaken*
- *too much substance abuse and drug dealing in laneways*

Q7 Mental and Social Health Risks

How strongly do you agree that these issues are serious Mental and Social Health risks in our community?



12

Q7 RESULTS & OBSERVATIONS						
Mental and Social Health Risks	Strongly disagree	Mostly disagree	Neutral	Mostly Agree	Strongly agree	Don't know
Loneliness	4%	2%	7%	24%	46%	17%
Depression	9%	0%	4%	30%	37%	20%
Bullying	7%	0%	16%	27%	33%	18%
Abuse in the home	9%	2%	20%	22%	18%	29%
Alcoholism	11%	4%	4%	22%	33%	26%
Drug addiction	11%	0%	9%	11%	39%	30%
Anxiety	4%	0%	2%	37%	33%	24%
Eating disorders	13%	7%	22%	22%	15%	22%
Worry about COVID-19	26%	24%	17%	7%	9%	17%
Stress	7%	2%	11%	22%	36%	22%
Sleeping problems	2%	4%	17%	28%	30%	17%
Suicide	20%	11%	9%	20%	16%	24%
Anger management	4%	9%	13%	15%	28%	30%

Don't know

Quantifying the Don't know responses provides a measurement of the degree of uncertainty felt by the respondents in assessing the seriousness of the listed physical health risks in the community.

The three risks which the respondents were most uncertain about assessing the risks of were:

- Anger management 30%
- Drug addiction 30%
- Abuse in the home 29%



Mental and Social Health Risks of greatest concern

To mitigate statistical bias which can result from small sample cohorts, the values for the two highest concern ratings (Mostly agree) and (Strongly agree) have been added together to provide a more reliable indicator of the issues of greatest concern to the greatest number of respondents.

By combining the two percentile ratings, we derive an overall rating for the issues considered by the respondents to be the most serious health issues for the Shire of Coolgardie community. In the table on the following page they are ranked from highest to lowest.

Q7 RESULTS & OBSERVATIONS			
Mental and Social Health Risks	Mostly Agree	Strongly agree	Combined highest agreement
Loneliness	24%	46%	70%
Anxiety	37%	33%	70%
Depression	30%	37%	67%
Bullying	27%	33%	60%
Sleeping problems	28%	30%	59%
Stress	22%	36%	58%
Alcoholism	22%	33%	54%
Drug addiction	11%	39%	50%
Anger management	15%	28%	43%
Abuse in the home	22%	18%	40%
Eating disorders	22%	15%	37%
Suicide	20%	16%	36%
Worry about COVID-19	7%	9%	15%

The three options which the highest number of respondents agreed strongly are Mental and Social Health Risks were:

- Loneliness 70%
- Anxiety 70%
- Depression 67%



Q7 ADDITIONAL COMMENTS

Please list any other health risks in our community you can think of:

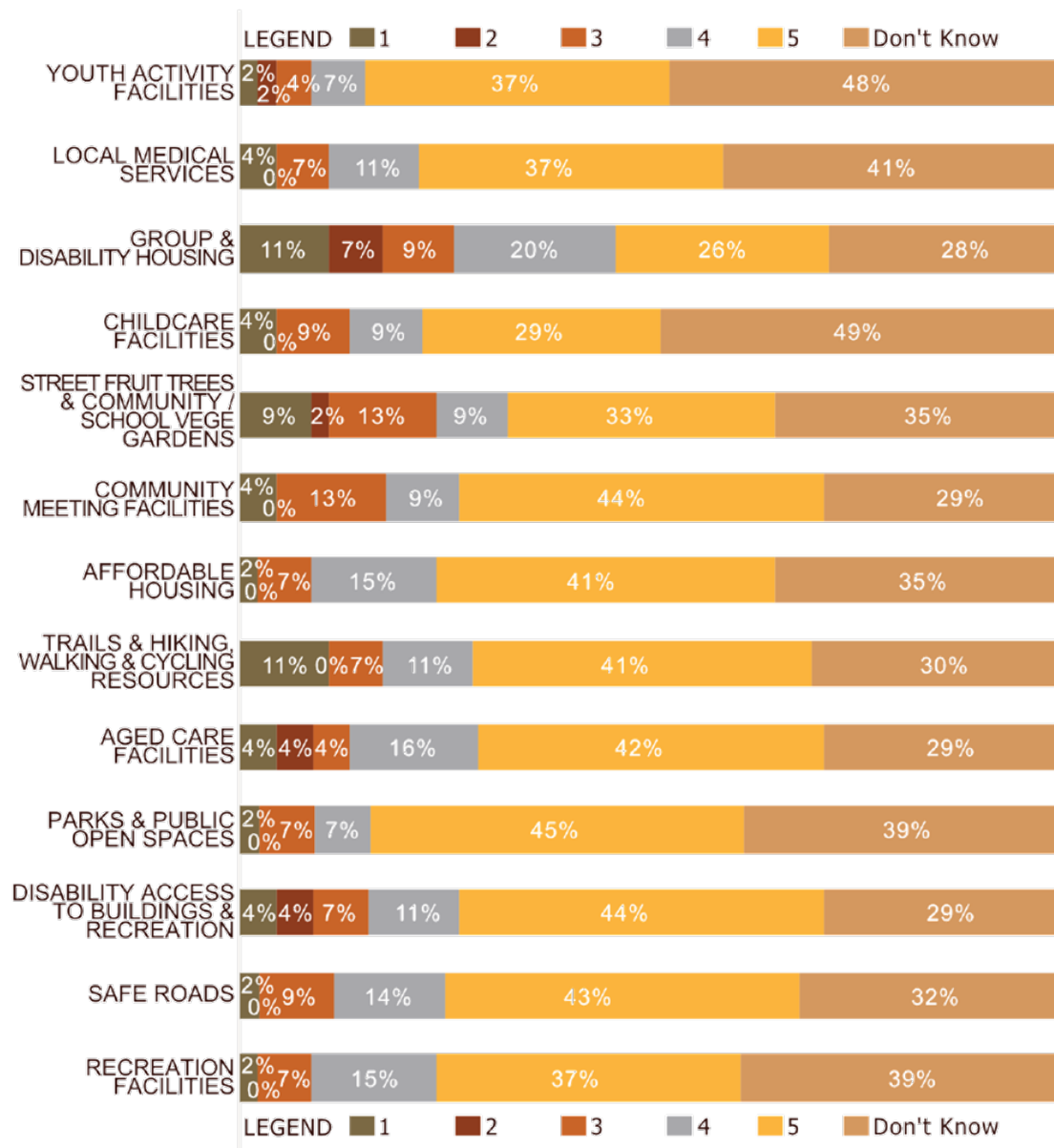
- *Mental health disorders , such as ADHD , ADD , social anxiety , Autism*
- *- domestic violence - isolation - youth not entertained*
- *Alcohol induced social anxiety, behaviours*
- *Isolation and a lack of affordability for all health care*
- *Concentration on mining instead of the community.*
- *Lack of a GP*
- *Fear due to insufficient police availability and response.*
- *Isolation and socializing*
- *Workers Camps - FIFO (isolated from family members)*
- *No dr in Coolgardie*
- *Nothing to do for the young.*

SECTION THREE: Facilities, Resources, Environment & Programs

Questions 8 to 10 invited the respondents to assess the degree to which they believe a range of physical health, mental health, and social health issues affect them and their community.

Q8 Importance of Facilities and Resources for Public Health & Wellbeing

On a scale of 1 to 5, how important are these facilities and resources for good health in our community?



16

Q8 RESULTS & OBSERVATIONS						
Facilities and Resources	1	2	3	4	5	Don't know
Youth activity facilities	2%	2%	4%	7%	37%	48%
Local medical services	4%	0%	7%	11%	37%	41%
Group and disability housing	11%	7%	9%	20%	26%	28%
Childcare facilities	4%	0%	9%	9%	29%	49%
Street fruit trees & community / school vegetable gardens	9%	2%	13%	9%	33%	35%
Community meeting facilities	4%	0%	13%	9%	44%	29%
Affordable housing	2%	0%	7%	15%	41%	35%
Trails & resources for hiking, walking & cycling	11%	0%	7%	11%	41%	30%
Aged care facilities	4%	4%	4%	16%	42%	29%
Parks & public open spaces	2%	0%	7%	7%	45%	39%
Disability access to buildings & recreation	4%	4%	7%	11%	44%	29%
Safe Roads	2%	0%	9%	14%	43%	32%
Recreation facilities	2%	0%	7%	15%	37%	39%

Don't know

Quantifying the Don't know responses provides a measurement of the degree of uncertainty felt by the respondents in assessing the seriousness of the listed physical health risks in the community.

The five Facilities and Resources which the respondents were most uncertain about assessing the importance of were:

- Childcare facilities 49%
- Youth activity facilities 48%
- Local medical services 41%
- Parks & public open spaces 39%
- Recreation facilities 39%

Facilities and Resources of the greatest importance

To mitigate statistical bias which can result from small sample cohorts, the values for the two highest importance ratings (4) and (5) have been added together to provide a more reliable indicator of the issues of greatest concern to the greatest number of respondents.

By combining the two values we derive an overall rating for the Facilities and Resources considered by the respondents to be the most important for the health of the Shire of Coolgardie community. In the table on the following page they are ranked from highest to lowest importance.

Q8 RESULTS & OBSERVATIONS			
Facilities and Resources	4	5	Combined importance rating
Not enough exercise	19%	35%	54%
Being overweight	27%	27%	54%
High blood pressure	23%	29%	52%
Not enough fruit & veg	21%	29%	50%
Too much alcohol	17%	31%	48%
Using illegal drugs	15%	31%	46%
Tobacco/cigarettes	19%	27%	46%
Not enough dental & optical checks	15%	29%	44%
Not enough regular medical checks	27%	15%	42%
Too much sugary or unhealthy food & drink	19%	21%	40%
Not keeping your immunisations up to date	21%	19%	40%
Misuse of prescription drugs	13%	21%	33%
Sniffing volatile substances	13%	17%	29%

The top four health risks rated as being of greatest concern for the respondents were:

- Not enough exercise 54%
- Being overweight 54%
- High blood pressure 52%
- Not enough fruit & veg 50%



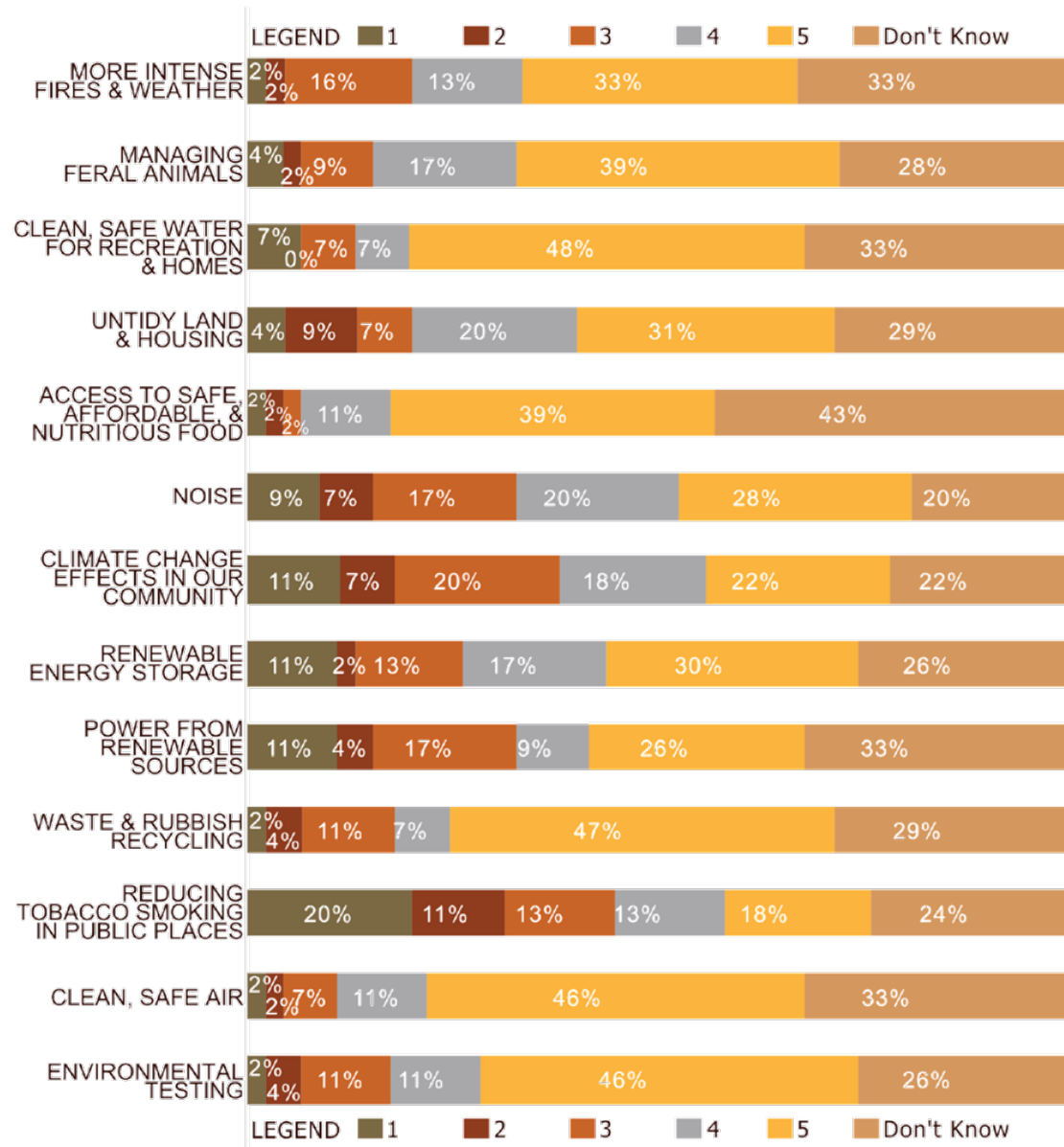
Q8 ADDITIONAL COMMENTS

Please suggest any other facilities or resources which could improve health in our community:

- *Having outdoor gym equipment, it allows all round access and community engagement, updated park facilities mean more families spending time outdoors, a bowls club would be good for the elderly and great sportsmanship for the town. A men's shed for woodwork classes for young and old*
- *- rockclimb wall - high ropes - treetop walk - community hub - arcade hub - internal skating rink - book shop where people can take books and leave books and quiet place to sit - farm animal rides - tours - computer hub - family centre of entertainment*
- *Regular visits from allied health workers outside of the usual, like a chiro/physio/audio/optometrist now and then.*
- *Social clubs,*
- *Tourism infrastructure and activating the Visitor Centre and buildings.*
- *Build a Heavy Vehicle Bypass around town.*
- *Life skills like nutrition, cooking and taxation*
- *Meals on wheels for seniors more than twice a week*
- *Foot paths so mums with strollers can safely walk on them.*
- *School holiday programs, adult workshops like painting etc on regular occurrence (monthly).*

Q9: Importance of Environmental Issues for Public Health & Wellbeing:

On a scale of 1 to 5, how important are these environmental issues for good health in our community?



Q9 RESULTS & OBSERVATIONS						
Environmental Issues	1	2	3	4	5	Don't know
More intense fires & weather	2%	2%	16%	13%	33%	33%
Managing feral animals that may spread disease	4%	2%	9%	17%	39%	28%
Clean, safe water for recreation & homes	7%	0%	7%	7%	48%	33%
Untidy land & housing	4%	9%	7%	20%	31%	29%
Access to safe, affordable, & nutritious food	2%	2%	2%	11%	39%	43%
Noise	9%	7%	17%	20%	28%	20%
Climate change effects in our community	11%	7%	20%	18%	22%	22%
Renewable energy storage	11%	2%	13%	17%	30%	26%
Getting our power from renewable sources	11%	4%	17%	9%	26%	33%
Waste & rubbish recycling	2%	4%	11%	7%	47%	29%
Reducing tobacco smoking in public places	20%	11%	13%	13%	18%	24%
Clean, safe air	2%	2%	7%	11%	46%	33%
Environmental testing (food premises, mosquito control etc)	2%	4%	11%	11%	46%	26%

Don't know

Quantifying the Don't know responses provides a measurement of the degree of uncertainty felt by the respondents in assessing the seriousness of the listed physical health risks in the community.

The Environmental issue which the respondents were most uncertain about assessing the impact on the health of our community was:

- Access to safe, affordable, & nutritious food 43%



Environmental Issues with the greatest impact on community health

To mitigate statistical bias which can result from small sample cohorts, the values for the two highest importance ratings (4) and (5) have been added together to provide a more reliable indicator of the issues of greatest concern to the greatest number of respondents.

By combining the two values we derive an overall rating for the Facilities and Resources considered by the respondents to be the most important for the health of the Shire of Coolgardie community. In the table below they are ranked from highest to lowest impact.

Q9 RESULTS & OBSERVATIONS			
Environmental Issues	4	5	Combined importance rating
Managing feral animals that may spread disease	17%	39%	57%
Clean, safe air	11%	46%	57%
Environmental testing (food premises, mosquito control etc)	11%	46%	57%
Clean, safe water for recreation & homes	7%	48%	54%
Waste & rubbish recycling	7%	47%	53%
Untidy land & housing	20%	31%	51%
Access to safe, affordable, & nutritious food	11%	39%	50%
Noise	20%	28%	48%
Renewable energy storage	17%	30%	48%
More intense fires & weather	13%	33%	47%
Climate change effects in our community	18%	22%	40%
Getting our power from renewable sources	9%	26%	35%
Reducing tobacco smoking in public places	13%	18%	31%

The three Environmental Issues rated as having the greatest impact by the respondents were:

- Managing feral animals that may spread disease 57%
- Clean, safe air 57%
- Environmental testing (food premises, mosquito control etc) 57%



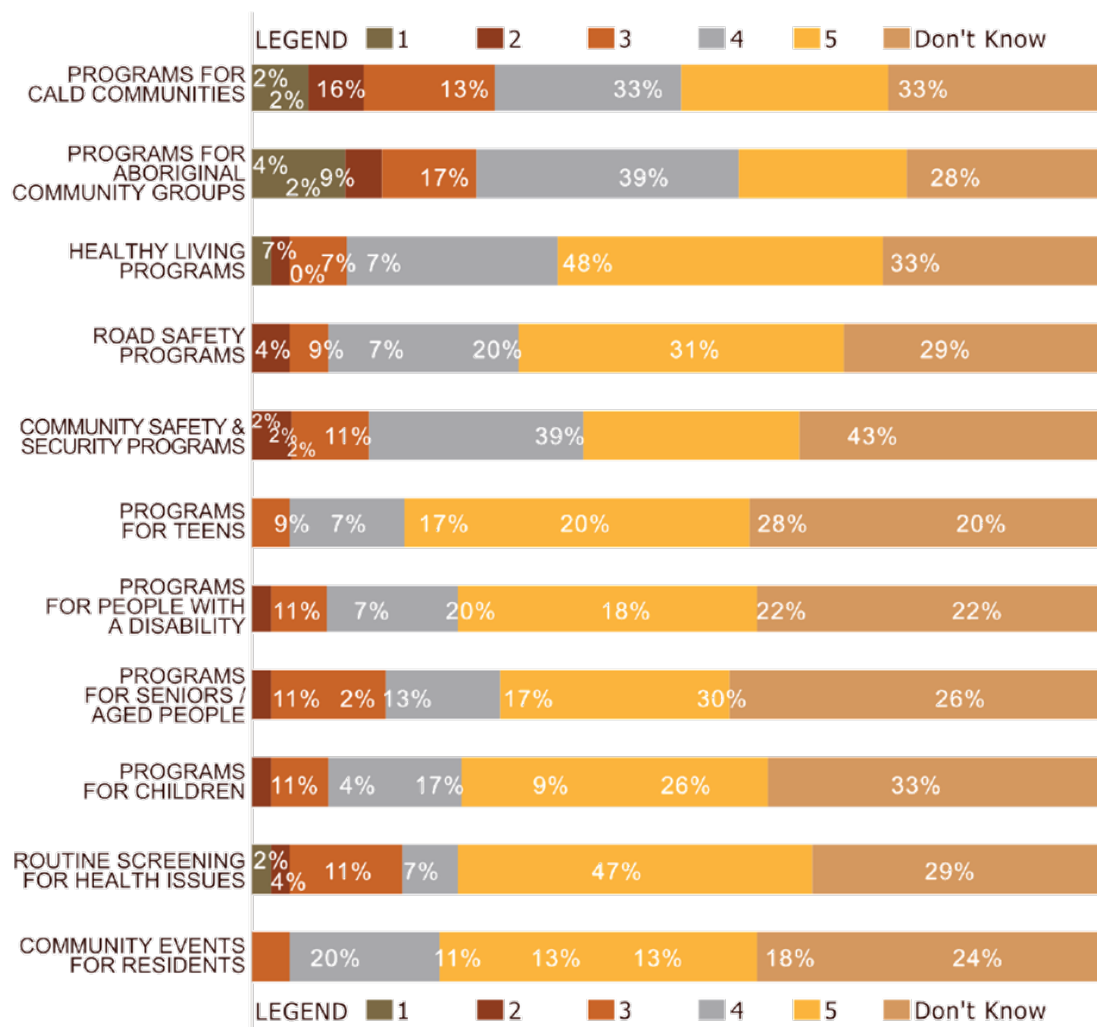
Q9 ADDITIONAL COMMENTS

Please suggest any other environmental issues which you think are important for good Health in our community:

- *Having a safe water to drink so more filtered water stations around parks, better outdoor toilet facilities for clean washing of hands, recycling bins for cans etc,*
- *- sand and dust - storms*
- *Dust levels*
- *destroying heritage from the mines that the shire gives to much support to. Stopping people using the Public Roads because shire gets money from mining for the roads, this makes it harder to get in the environment and places we like going for recreation and health.*
- *Street lights shining into bedrooms causing sleeping issues & an increase in people getting angry.*
- *Sewerage smell is horrible around town.*
- *Having a recycling bin and a green waste bin*
- *Drainage issues and flooding*
- *Need more trees planting in town and surrounding to lower temperatures*
- *Too much dust coming off focus and FMR mills.*

Q10: Importance of Public Activity and Information Programs:

On a scale of 1 to 5, how important are these public activity and information programs for improving community health?



Q10 RESULTS & OBSERVATIONS						
Public Activity and Information Programs	1	2	3	4	5	Don't know
Programs for Culturally & Linguistically Diverse (CALD) communities	7%	7%	15%	22%	24%	26%
Programs for Aboriginal community groups	11%	4%	11%	30%	20%	24%
Healthy living programs	2%	2%	7%	24%	38%	27%
Road Safety programs	0%	4%	4%	22%	38%	31%
Community Safety & Security programs	0%	5%	9%	25%	25%	36%
Programs for teens	0%	0%	4%	13%	40%	42%
Programs for people with a disability	0%	2%	7%	15%	35%	41%
Programs for seniors/aged people	0%	2%	13%	13%	27%	44%
Programs for children	0%	2%	7%	16%	36%	40%
Routine screening for health issues eg cervical cancer, prostate cancer	2%	2%	13%	7%	41%	35%
Community events for residents	0%	0%	4%	17%	37%	41%

Don't know

Quantifying the Don't know responses provides a measurement of the degree of uncertainty felt by the respondents in assessing the importance of these programs for improving the health of the community.

The Public Activity and Information Programs which the respondents were most uncertain about assessing the importance for the health of our community were:

- Programs for seniors/aged people 44%
- Programs for teens 42%
- Programs for people with a disability 41%
- Community events for residents 41%
- Programs for children 40%



Public Activity and Information Programs with the highest importance for community health

To mitigate statistical bias which can result from small sample cohorts, the values for the two highest importance ratings (4) and (5) have been added together to provide a more reliable indicator of the issues of greatest concern to the greatest number of respondents.

By combining the two values we derive an overall rating for the Public Activity and Information Programs considered by the respondents to be the most important for the health of the Shire of Coolgardie community. In the table below they are ranked from highest to lowest impact.

Q10 RESULTS & OBSERVATIONS			
Public Activity and Information Programs	4	5	Combined importance rating
Healthy living programs	24%	38%	62%
Road Safety programs	22%	38%	60%
Community events for residents	17%	37%	54%
Programs for teens	13%	40%	53%
Programs for children	16%	36%	51%
Programs for Aboriginal community groups	30%	20%	50%
Community Safety & Security programs	25%	25%	50%
Programs for people with a disability	15%	35%	50%
Routine screening for health issues eg cervical cancer, prostate cancer	7%	41%	48%
Programs for Culturally & Linguistically Diverse (CALD) communities	22%	24%	46%
Programs for seniors/aged people	13%	27%	40%

All of the listed programs received a strong support by the Survey Respondents, but the two Public Activity and Information Programs rated as being of the highest importance by the respondents were:

- Healthy Living Programs 62%
- Road Safety Programs%



Q10 ADDITIONAL COMMENTS

Please suggest any other activities or programs which you think could improve the health of our community:

- Community somewhat not knowledgeable on culture
- Boost memberships to gyms by running group sessions, start walking groups , craft tables at library weekly for elderly ,
- - trekking groups - ranger programs for youth and adults - camping programs - aboriginal run camp programs or tours - elderly book and movie sessions held at library or the community hub with lunch
- Generally inclusive activities.
- Issue of a community newspaper to keep the public informed of community events
- Pingo for socializing
- Afternoon activities for youth.
- Programs for all ages and cultures not discriminating. There is nothing for young kids to do here that aren't into sports. Childcare is seriously lacking here!
- Activities run by locals instead of relying on Shire to run events that aren't being attended. Community need to be active too.
- More community engagement events that bring the community together like outdoor movie nights and concerts.

SECTION FOUR: Personal Health Motivations

Questions 11 to 15 invited the respondents to provide responses and insights into their own personal motivations, asking questions about both their current health patterns, and what might motivate them to change those health patterns.

Q11 Healthier Eating

What would encourage you to choose healthier foods?



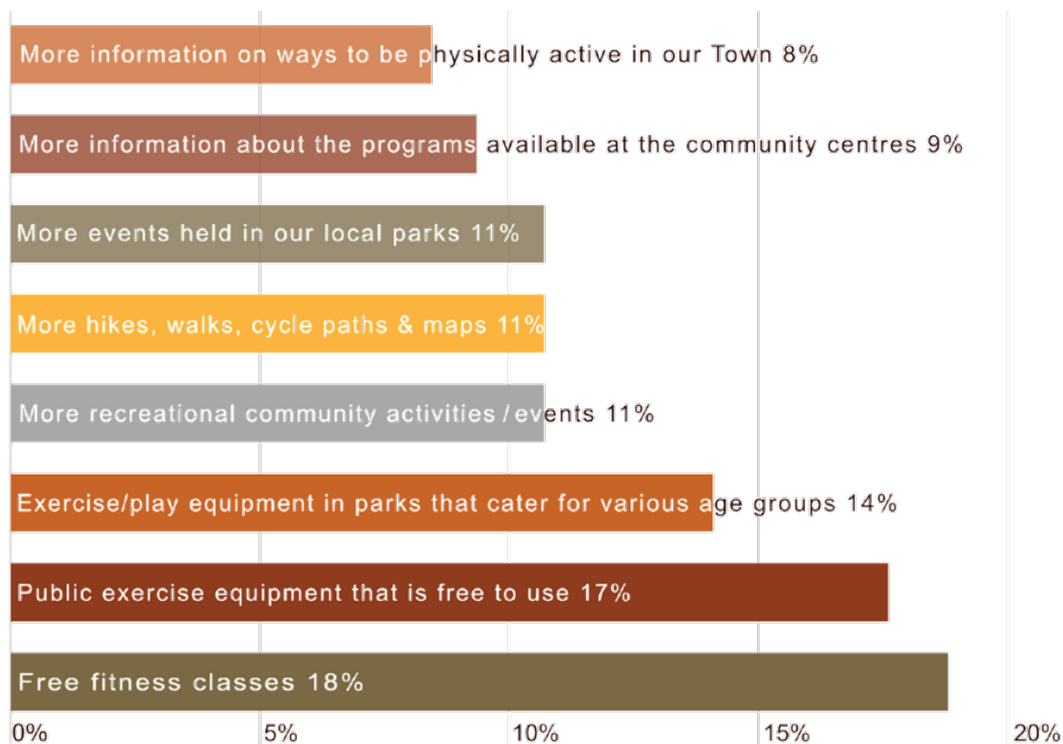
Q11 RESULTS & OBSERVATIONS

The most popular choice was: More healthy food options in takeaway/fast food outlets 41%

Response options	%
More information to help me decide which foods are healthy for me	11%
Healthy foods being easier to identify in the shops	14%
If I knew more about quick ways to prepare healthy meals	15%
Healthy food options at sporting & community clubs & events	19%
More healthy food options in takeaway/fast food outlets	41%

Q11 ADDITIONAL COMMENTS**Do you have any other suggestions or comments?**

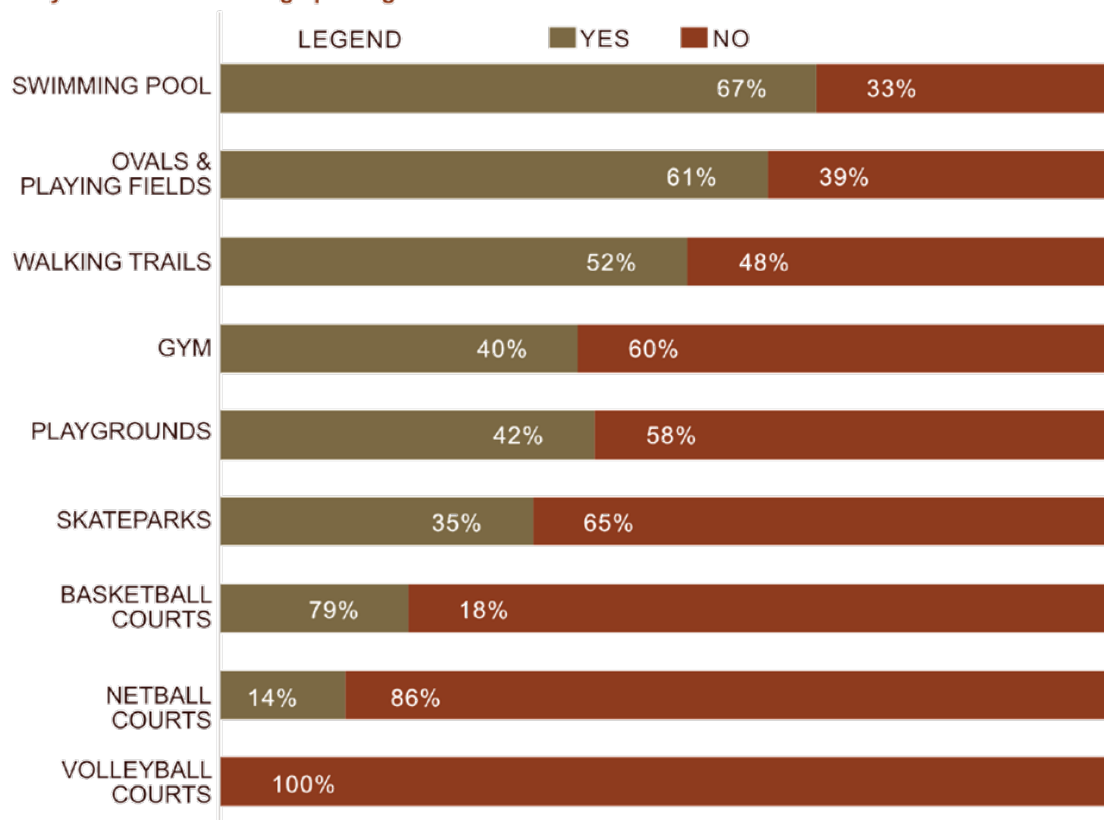
- *The elimination of very bad foods first*
- *More/better quality fresh food available to purchase*
- *Social Media. This is their medium this is their language. Local spokespeople (Local "Celebrities") promoting this tied into attractive lifestyle*
- *Price of food*
- *Food is more expensive and a lower grade than Perth.*
- *Cost of food and poor quality of food and not a lot of selection.*
- *Stop the sugary morning teas and fattening sausage sizzles*
- *Create book of healthy meals that are quick and affordable to distribute to community*
- *Easier identification for allergens like gluten. And a wider variety*
- *More affordable healthy options*
- *Healthy food with gluten free*

Q12 Increasing Physical Activity:**What would encourage/help you to be more physically active? Tick any which apply****Q12 RESULTS & OBSERVATIONS**

The most popular choice was: Free fitness classes 18%

Response options	%
More information on ways to be physically active in our Town	8%
More information about the programs available at the community centres	9%
More events held in our local parks	11%
More hikes, walks, cycle paths & maps	11%
More recreational community activities/events	11%
Exercise/play equipment in parks that cater for various age groups	14%
Public exercise equipment that is free to use	17%
Free fitness classes	18%

30

Q13 Sport and Recreation Facilities:**Do you use the following sporting and recreation facilities in the Shire?****Q13 RESULTS & OBSERVATIONS**

The most-frequented sport and recreation facilities is the Swimming Pool 67%

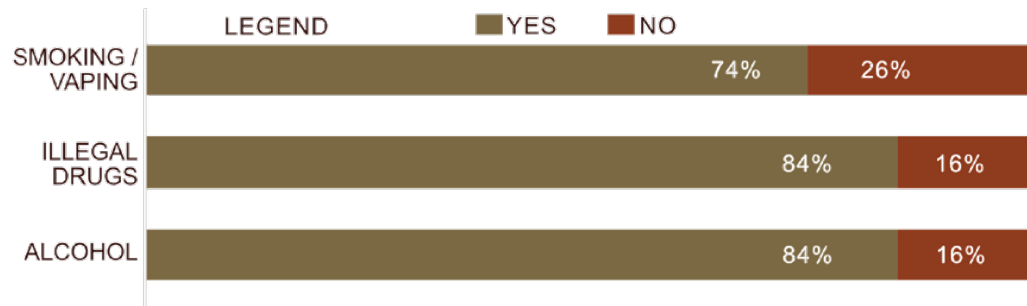
Response options	YES	NO
Swimming Pool	67%	33%
Ovals & Playing Fields	61%	39%
Walking Trails	52%	48%
Gym	40%	60%
Playgrounds	42%	58%
Skateparks	35%	65%
Basketball Courts	21%	79%
Netball Courts	14%	86%
Volleyball Courts	0%	100%

31

Q13 ADDITIONAL COMMENTS

Are there any other sport and recreation facilities or resources that you use, or any suggestions for improvements?

- *Skate park must have exit on the other side of the entrance*
- *The playground is abit outdated and needs upgrading , skatepark too, maybe creating a hire out service for the tennis courts and basketball courts then travelers can participate too.*
- *- rock climb wall - high ropes - flying foxes - recreational outdoor things like high-ropes*
- *Instal lighting along east west walking path. Currently it is dangerous and a security risk to walk at night*
- *Yes bitumise the road to Warden Finnertys make the land in front a proper Park, make walkways from town to Warden Finnertys, make walkways to the Railway Bridge out of town and to Bayleys.*
- *Get rid of the council*
- *Regular gentle exercise group*
- *Didn't know there is any walking trails and where are they?*
- *Make it more family friendly so I can use them with a toddler and a partner that does shift work*
- *Gym would be used if their was a creche*
- *Outdoor Group Fitness*

Q14 Harm Reduction Awareness Programs**Would you support new programs to reduce harm from consumption of the following?****Q14 RESULTS & OBSERVATIONS**

All of the three options were well supported by the survey respondents

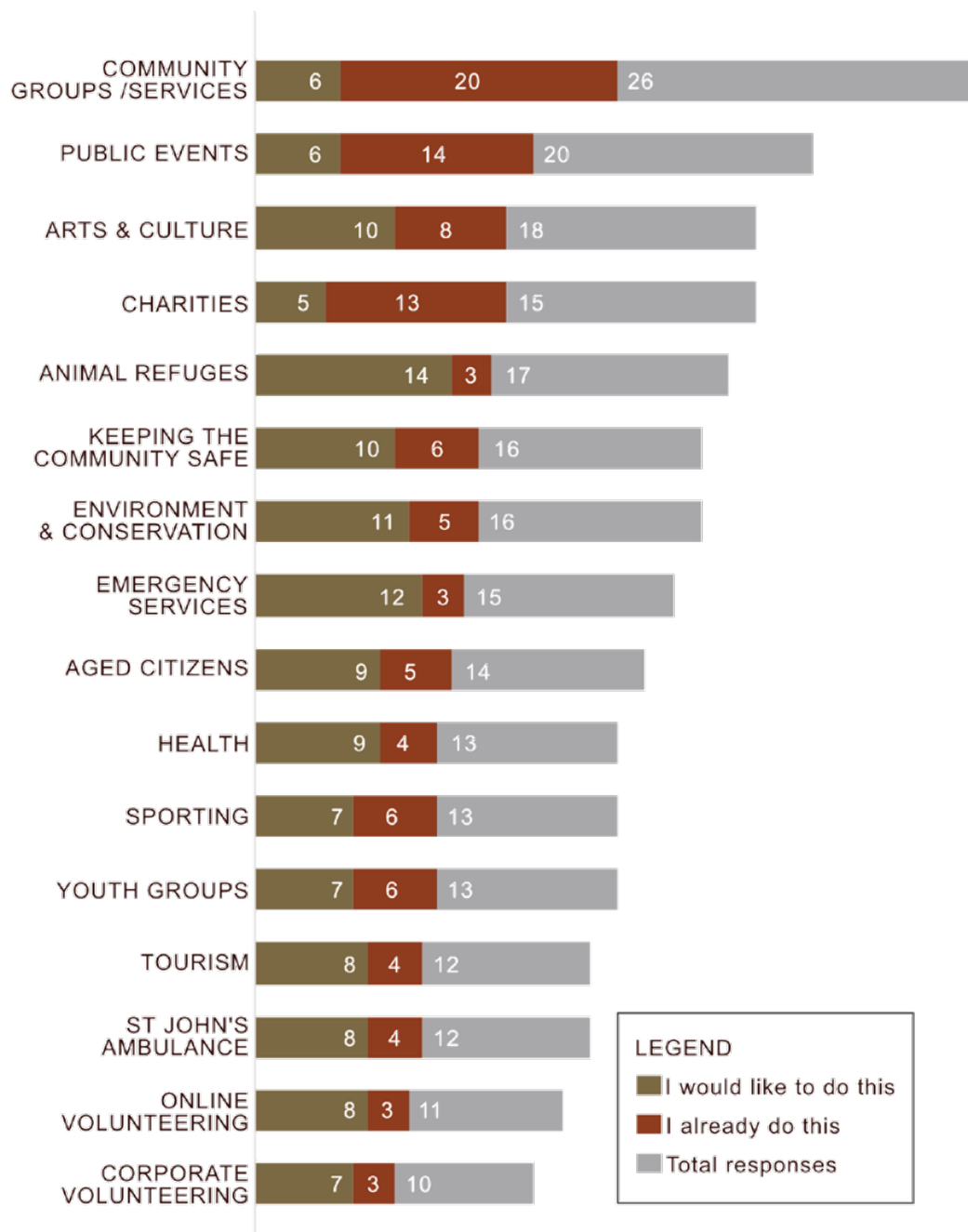
Response options	YES	NO
Smoking/vaping	74%	26%
Illegal Drugs	84%	16%
Alcohol	84%	16%

Q14 ADDITIONAL COMMENTS**Do you have any other suggestions for ways to reduce harm from consuming any of these?**

- - advertising the effects and medical conditions that substance abuse can lead to.
- Put signage up in the heritage streets that it is a NO GO Zone for these activities
- Make contact with AA. Alonon
- Increase police investigation and prosecution of growing drug community in Coolgardie. the
- Nothing in Coolgardie, it's a dying town. Need something more meaningful and purposeful where people feel included.

Q15 Volunteering

What Volunteering areas or organisations do you already give your time to, and which others would you like to try? Tick all that apply



34

Q15 RESULTS & OBSERVATIONS			
Response options	I already do this	I would like to do this	Total Interest
Community groups/services	6	20	26
Public events	6	14	20
Arts & culture	10	8	18
Charities	5	13	18
Animal refuges	14	3	17
Keeping the community safe	10	6	16
Environment & conservation	11	5	16
Emergency services eg SES	12	3	15
Aged citizens	9	5	14
Health	9	4	13
Sporting	7	6	13
Youth groups	7	6	13
Tourism	8	4	12
St John's Ambulance	8	4	12
Online volunteering	8	3	11
Corporate volunteering	7	3	10

Q15 ADDITIONAL COMMENTS
Are there any comments or suggestions you wish to make about Volunteering in your Community? • <i>I am an animal activist. I am a direct charity. I secure what needs securing. I am an environmentalist. I hang out with the aged.</i> • <i>Information is hard to find and generally technology based. Stop it.</i> • <i>there are not enough volunteers</i> • <i>Yes, people are tired of working so hard for so long then along comes the corporates with their pot of money and buys everyone and all the work and the people are forgotten about.</i> • <i>Online volunteering - how does this work? Fuels is too expensive. If there is a group transport option I'm more likely to join.</i> • <i>Ensure the Older Community Members who lived in town are welcoming towards new community members.</i> • <i>Same people are in all the community groups running events in town. This leads to burnout and no longevity</i>

SECTION FIVE: Life within the Shire of Coolgardie

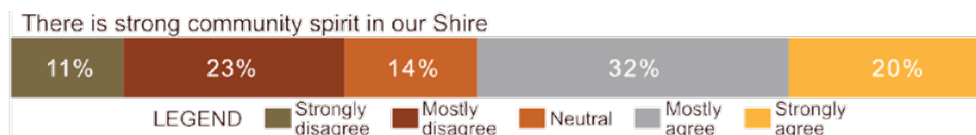
Questions 16 to 18 invited the respondents to provide feedback and insights into their personal perceptions of life within the Shire of Coolgardie.

Q16 Additional issues or problems

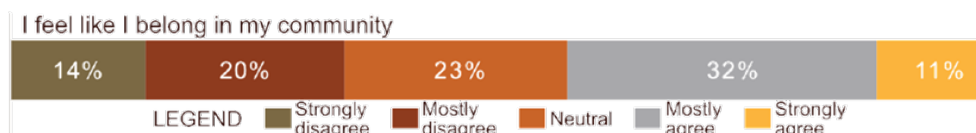
Q16 WRITTEN RESPONSES

Are there any other Public Health issues or problems that you know of in our Community which you would like to bring to the Shire's attention?

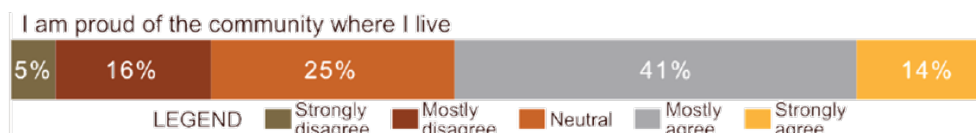
- *Being in a remote town I have noticed if there is an emergency evacuation and you don't have a motor vehicle to leave in, you're stuck/trapped/screwed. There is no tutors for adults at a low cost - Free, and no online study groups so we can encourage, motivate & socialize with each other after finishing studying.*
- *I'm concerned for the feral cats safety. People tend to be cruel.*
- *mosquito squirt stuff that shire provided to put into septic tanks*
- *No doctor. Insufficient monitoring of trucks carrying hazardous substances at the truck park.*
- *Police station unmanned.*
- *The excess amount of large rocks spilled all over the road near focus turn off - it's an accident waiting to happen. The sewerage facility, the over flow, smell and accepting waste from elsewhere when I hear we are too full already.*
- *Truck Noise, Speeding traffic, no Doctor, remove the asphalt footpaths around Coolgardie as they attract ants and cause trip hazards, Telstra are not replacing trip hazards from their damaged cable covers, sewage is running down storm water drains, The Bayley Street footpath is a trip hazard.*
- *Yes, the way WACHS has taken older people from their homes on the goldfields is terrible, a lot elderly people were moved through the Kalgoorlie regional Hospital during Covid to Perth as they reckoned care wasnt available.*

Q17: Statements about life in the Shire of Coolgardie**How strongly do you agree or disagree with the following statements about your life in the Shire?**

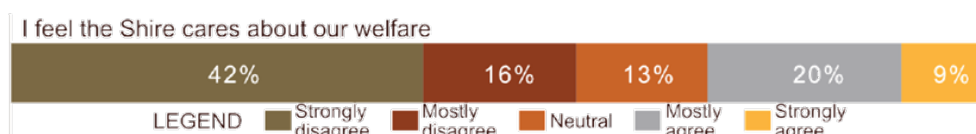
There is strong community spirit in our Shire - 32% chose MOSTLY AGREE



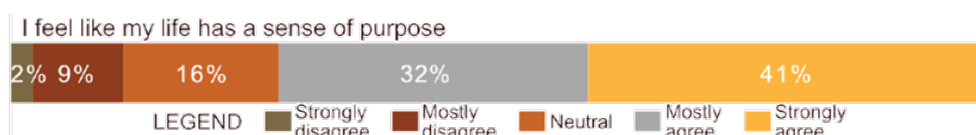
I feel like I belong in my local community - 32% chose MOSTLY AGREE



I am proud of the community where I live - 41% chose MOSTLY AGREE



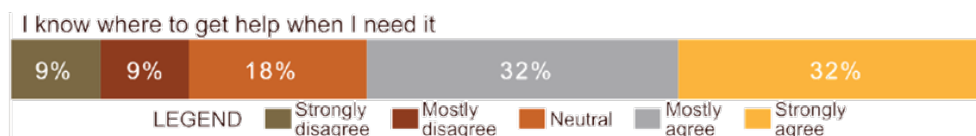
I feel the Shire cares about our welfare - 42% chose STRONGLY DISAGREE



I feel like my life has a sense of purpose - 41% chose STRONGLY AGREE



I enjoy interacting with my neighbours - 36% chose MOSTLY AGREE



I know where to get help when I need it - 32% chose MOSTLY AGREE, and an equal number 32% chose STRONGLY AGREE

37

Q17 RESULTS					
Statements	Strongly disagree	Mostly disagree	Neutral	Mostly Agree	Strongly agree
There is strong community spirit in our Shire	11%	23%	14%	32%	20%
I feel like I belong in my local community	14%	20%	23%	32%	11%
I am proud of the community where I live	5%	16%	25%	41%	14%
I feel the Shire cares about our welfare	42%	16%	13%	20%	9%
I feel like my life has a sense of purpose	2%	9%	16%	32%	41%
I enjoy interacting with my neighbours	5%	5%	30%	36%	25%
I know where to get help when I need it	9%	9%	18%	32%	32%

Statements about life in the Shire of Coolgardie

To mitigate the statistical bias which can result from small sample cohorts, the values for the two disagree statements (Strongly Disagree and Mostly Disagree) and the values for the two agree statements (Mostly Agree and Strongly Agree) have been combined to provide a more reliable indicator of the negative and positive responses to the statements about life within the Shire.

Q17 ANALYSIS & OBSERVATIONS			
Statements	Combined DISAGREE	NEUTRAL	Combined AGREE
There is strong community spirit in our Shire	34%	14%	52%
I feel like I belong in my local community	34%	23%	43%
I am proud of the community where I live	20%	25%	55%
I feel the Shire cares about our welfare	58%	13%	29%
I feel like my life has a sense of purpose	11%	16%	73%
I enjoy interacting with my neighbours	9%	30%	61%
I know where to get help when I need it	18%	18%	64%

All of the Statements received a majority positive response, with the exception of the Statement: "I feel the Shire cares about our welfare", which received a strong negative response.

The two statements which achieved the highest level of agreement were:

- I feel like my life has a sense of purpose 73%
- I know where to get help when I need it 64%

The statement with the highest level of disagreement was:

- I feel the Shire cares about our welfare 58%

The statement which received the highest level of neutral responses was:

- I enjoy interacting with my neighbours 30%

38

Q18 Life in the Shire of Coolgardie

Q18 WRITTEN RESPONSES

What is the thing you like the best about living in the Shire of Coolgardie?

- *Community Spirit of Support*
- *Coolgardie was a nice quiet town town before the onslaught of heavy vehicle traffic and the birds could be heard without the racket of exhaust braking oversized speeding trucks. I liked living in Coolgardie.*
- *Everything we need is close. In saying that we're a family of 5 with no major health issues. You get used to not having large shopping facilities. Its quiet and slow.*
- *Freedom to move about without the worry of my safety*
- *Gym and Library*
- *I can't call Coolgardie my local community. I've been here and there for nearly three weeks and I'm overall not proud things change and I feel positive for me and this community's future*
- *I like living in the country. Fresh air.*
- *I love playing Pingo & socializing*
- *It's not busy & lots of bush to go out.*
- *Kambalda is a safe and friendly town*
- *My family are not liking it lately, I visit.*
- *Peace*
- *Peaceful*
- *People*
- *Safe*
- *Safe and quiet*
- *shire seems to focus on aboriginal, youth and seniors but doesnt do anything for the 20-30 somethings (Not that theres many of us)*
- *the bush*
- *The bush surrounds.*
- *The forest*
- *The people*
- *The sense of community*
- *The Shire of Coolgardie demonstrates a strong sense of community and inclusivity. During my short residency, I have experienced nothing but acceptance. Furthermore, the road infrastructure is exceptional, with prompt pothole repairs. The absence of litter is a noteworthy positive aspect of the community. I am very pleased with my relocation here.*
- *The truth about Kambalda is that the gold is not in the ground. Only those that know, know.*
- *Very community minded*

11.1.5 JUDUMUL ABORIGINAL CORPORATION - COMMUNITY LEASE

Location: Coolgardie Post Office Complex, 56 Bayley Street, Coolgardie

Applicant: Judumul Aboriginal Corporation

Disclosure of Interest: Nil

Date: 1 December 2025

Author: Rebecca Horan, Executive Manager Governance and Workplace

SUMMARY

For Council to consider the draft lease agreement for Judumul Aboriginal Corporation for the allocated portions of the Coolgardie Post Office Complex (as per Annexure 1 of the Draft lease) for community, cultural and social service activities.

BACKGROUND

The Coolgardie Post Office complex has undergone a significant transformation over the past 4 years with a refurbishment across 8 of the tenancies as well as fire remediation works in 2022/2023.

Judumul Aboriginal Corporation is a long-standing local organisation delivering community development, cultural programs, training, and early childhood services. The organisation has proposed the activation of several rooms/areas (as per Annexure 1 of the draft lease) within the Complex for community use.

Judumul Aboriginal Corporation previously occupied parts of the Complex under community user agreements during the refurbishment period and has now formally requested a five-year lease with an option for a further five years.

COMMENT

The draft lease proposed for Judumul Aboriginal Corporation provides:

- a. a 5-year term, with an option for a further 5-year term,
- b. peppercorn rent (\$1.00 per annum if demanded) in recognition that Judumul will be responsible for all maintenance, repairs, capital works and statutory approvals,
- c. use of the Premises for community development, cultural programs, training, wellbeing and related community activities,
- d. responsibilities to ensure heritage compliance for all works, as the Coolgardie Post Office Complex is a State-heritage-listed building,
- e. obligations relating to shared areas, ensuring access is maintained for other tenants and users of the facility.

A desktop market rent report was completed by Goldfields Valuation Services.

CONSULTATION

- Judumul Aboriginal Corporation
- Councillors

STATUTORY ENVIRONMENT

Local Government Act 1995

3.58. Disposing of property

- (3) *A local government can dispose of property other than under subsection (2) if, before agreeing to dispose of the property —*
- (a) it gives local public notice of the proposed disposition —*
 - (i) describing the property concerned; and*
 - (ii) giving details of the proposed disposition; and*
 - (iii) inviting submissions to be made to the local government before a date to be specified in the notice, being a date not less than 2 weeks after the notice is first given;*
 - and*
 - (b) it considers any submissions made to it before the date specified in the notice and, if its decision is made by the council or a committee, the decision and the reasons for it are recorded in the minutes of the meeting at which the decision was made.*

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Proposed rent: \$1.00 per annum (if demanded)

Outgoings: payable by the Lessee directly where applicable

No cost to the Shire for maintenance, repairs, capital works or heritage compliance, as these obligations fall entirely on the Lessee.

STRATEGIC IMPLICATIONS**A thriving local economy**

Advocating for training and employment opportunities delivered in the Shire

Encouraging and attracting new investment and advocating for local employment

Accountable and effective leaders

Advocating for services that support our community needs

High quality corporate governance, accountability and compliance

An inclusive, safe and vibrant community

Continuing to support the children and youth of our community

Effective management of infrastructure, heritage and environment

Encouraging cultural and historical community projects and activities

ATTACHMENTS

- 1. Valuation - Coolgardie Post Office - Confidential**
- 2. Judumul - Acceptance of 5+5 year lease**
- 3. Coolgardie Post Office - Judumul Lease - Confidential**

VOTING REQUIREMENT

Absolute Majority

OFFICER RECOMMENDATION

That Council:

1. AUTHORISE the Chief Executive Officer to negotiate a Lease between the Shire of Coolgardie and Judumul Aboriginal Corporation subject to section 3.58 (3), Local Government Act 1995 for the allocated portions (as set out in Annexure 1 of the draft lease) of the Coolgardie Post Office Complex, 56 Bayley Street, Coolgardie, on the following terms;
 - a. Term of lease 5 years commencing on the commencement date and expiring one day prior to the fifth anniversary of the commencement date with an option of a 5 year further term.
 - b. Annual Rent of \$1 per year excluding GST payable on demand.
 - c. Outgoings, Maintenance and Capital Works – full responsibility of Judumul Aboriginal Corporation.
2. If no submissions are received Council authorises the Chief Executive Officer, the power to decide to dispose of the property and for the Chief Executive Officer to execute the lease agreement under common seal;
3. If any submissions are received, these are to be referred to Council to consider before making a decision on the proposal.

MOTION

Moved: Cr Tammee Keast

Seconded: Cr Daphne Simmons

That Council:

1. AUTHORISE the Chief Executive Officer to negotiate a Lease between the Shire of Coolgardie and Judumul Aboriginal Corporation subject to section 3.58 (3), Local Government Act 1995 for the allocated portions (as set out in Annexure 1 of the draft lease) of the Coolgardie Post Office Complex, 56 Bayley Street, Coolgardie, on the following terms;
 - a. Term of lease 5 years commencing on the commencement date and expiring one day prior to the fifth anniversary of the commencement date with an option of a 5 year further term.
 - b. Annual Rent of \$1 per year excluding GST payable on demand.
 - c. Outgoings, Maintenance and Capital Works – full responsibility of Judumul Aboriginal Corporation.
2. If no submissions are received Council authorises the Chief Executive Officer, the power to decide to dispose of the property and for the Chief Executive Officer to execute the lease agreement under common seal;
3. If any submissions are received, these are to be referred to Council to consider before making a decision on the proposal.

MOTION

Moved: Cr Daphne Simmons

Seconded: Cr Julie-Ann Williams

That Council lay this item on the table to go to the 24 February 2026 Ordinary Council Meeting for further information to be sought.

In Favour: Crs Anthony Ball, Daphne Simmons and Julie-Ann Williams

Against: Crs Paul Wilcox, Tracey Rathbone, Tammee Keast and Corey Matthews

LOST 3/4

COUNCIL RESOLUTION #221/2025

Moved: Cr Tammee Keast

Seconded: Cr Daphne Simmons

That Council:

1. AUTHORISE the Chief Executive Officer to negotiate a Lease between the Shire of Coolgardie and Judumul Aboriginal Corporation subject to section 3.58 (3), Local Government Act 1995 for the allocated portions (as set out in Annexure 1 of the draft lease) of the Coolgardie Post Office Complex, 56 Bayley Street, Coolgardie, on the following terms;

- a. Term of lease 5 years commencing on the commencement date and expiring one day prior to the fifth anniversary of the commencement date with an option of a 5 year further term.
 - b. Annual Rent of \$1 per year excluding GST payable on demand.
 - c. Outgoings, Maintenance and Capital Works – full responsibility of Judumul Aboriginal Corporation.
2. If no submissions are received Council authorises the Chief Executive Officer, the power to decide to dispose of the property and for the Chief Executive Officer to execute the lease agreement under common seal;
3. If any submissions are received, these are to be referred to Council to consider before making a decision on the proposal.

In Favour: Crs Paul Wilcox, Tracey Rathbone, Tammee Keast and Corey Matthews

Against: Crs Anthony Ball, Daphne Simmons and Julie-Ann Williams

CARRIED 4/3



Judumul Aboriginal Corporation

ABN 39 780 488 179 ICN 8660

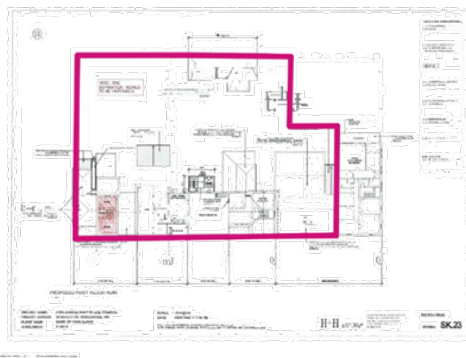
Attn Bec Horan
Executive Manager of Governance and Workplace
Shire of Coolgardie
Bec.horan@coolgardie.wa.gov.au

Dear Bec

Application to Lease portion of Coolgardie Post Office Complex Bayley Street

Thank you for your email on Friday 14 November 2025.

I have presented your email to the Judumul Directors, and with pleasure advise you that a lease for a period of 5 years plus 5 years is acceptable. A sketch of the proposed area for the lease is shown.



Thank you for the electrical audit, it will be of assistance as we plan and prioritise the activation of the building. We will commit to undertake the required electrical work identified in the audit to all areas within the proposed lease area.

I thank you and Aaron for your support during these negotiations. We look forward to the conclusion of this matter.

Yours sincerely

A handwritten signature in black ink that reads "Rhonda Evans".

Rhonda Evans
15 November 2025

Address – 58 Bayley Street Coolgardie WA
Postal Address – PO Box 32 Coolgardie WA 6429
Email – ceo@judumul.org.au
Website – www.judumul.org.au

Executive Manager Community Development and Regulatory Services, Sabine Taylor declared a financial interest in item 11.1.6 Independent Panel Member for the Chief Executive Officer Recruitment Panel and item 11.1.7 Temporary Chief Executive Officer Contract, and left the meeting at 5.44pm.

11.1.6 INDEPENDENT PANEL MEMBER FOR THE CHIEF EXECUTIVE OFFICER RECRUITMENT PANEL

Location: Nil
Applicant: Aaron Cook, Chief Executive Officer
Disclosure of Interest: Nil
Date: 5 December 2025
Author: Aaron Cook, Chief Executive Officer

SUMMARY

This item is presented for Council to endorse a process for the recruitment of an Independent Panel Member for the Chief Executive Officer (CEO) Recruitment Panel.

BACKGROUND

As part of the recruitment process for the CEO, Council are required to create a panel to undertake the process and selection of the CEO. Within this panel it is now a requirement that an Independent Panel Member be appointed to assist in the process.

COMMENT

It is a requirement of Local Governments that are to undertake the recruitment for a vacancy for the Chief Executive Officer Role to appoint a Recruitment Panel and include an Independent Panel member.

This is proposed to be facilitated by calling for Expressions of Interest from suitably qualified and experienced persons. This will be advertised across the local community through the Shire's social media and other avenues of advertising. The applicants will be provided to the CEO Recruitment Panel for assessment and final endorsement.

CONSULTATION

Western Australian Local Government Association

STATUTORY ENVIRONMENT

Local Government Administration Regulations 1996 – Schedule 2 – Model Standards for CEO recruitment, performance and retention.

POLICY IMPLICATIONS

Policy 1.10 – CEO Standards and Performance Review Process

FINANCIAL IMPLICATIONS

The appointment of an Independent Panel Member is not a paid role or function.

STRATEGIC IMPLICATIONS

Accountable and effective leaders

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

High quality corporate governance, accountability and compliance

ATTACHMENTS**1. EOI - Suggestion****VOTING REQUIREMENT**

Simple Majority

OFFICER RECOMMENDATION

That Council:

1. Call for Expressions of Interest for a suitably qualified and or experienced person to nominate to sit on the Chief Executive Officer Recruitment Panel, with the closing date for the Expressions of Interest to be 4pm on Friday 9th January 2026.
2. Approve of the appointed Chief Executive Officer Recruitment Panel to receive and consider all applications.
3. Endorse the inclusion of one preferred Independent Panel Member for the duration and to the conclusion of this recruitment process.
4. Confirm that once Council formally considers the recommendation of the Chief Executive Officer Recruitment Panel the Independent Panel members role ceases.

COUNCIL RESOLUTION #222/2025

Moved: Cr Tracey Rathbone

Seconded: Cr Tammee Keast

That Council:

1. **Call for Expressions of Interest for a suitably qualified and or experienced person to nominate to sit on the Chief Executive Officer Recruitment Panel, with the closing date for the Expressions of Interest to be 4pm on Friday 9th January 2026.**
2. **Approve of the appointed Chief Executive Officer Recruitment Panel to receive and consider all applications.**
3. **Endorse the inclusion of one preferred Independent Panel Member for the duration and to the conclusion of this recruitment process.**
4. **Confirm that once Council formally considers the recommendation of the Chief Executive Officer Recruitment Panel the Independent Panel members role ceases.**

In Favour: Crs Paul Wilcox, Anthony Ball, Tracey Rathbone, Tammee Keast, Daphne Simmons, Corey Matthews and Julie-Ann Williams

Against: Nil

CARRIED 7/0

EXPRESSION OF INTEREST (EOI)

Independent Recruitment Panel Member – CEO Recruitment

Shire of Coolgardie

The Shire of Coolgardie is seeking Expressions of Interest to serve as **Independent Panel Member** on the Recruitment Panel for the appointment of the Shire's next Chief Executive Officer.

Role Purpose

The Independent Panel Member contributes objective expertise, supports a merit-based process, and ensures integrity, fairness and transparency throughout the CEO recruitment. The member will work collaboratively with elected members and the appointed recruitment consultant to assess candidates and provide informed, independent recommendations to Council.

Key Responsibilities

- Participate in all aspects of the CEO recruitment process, including shortlisting, interviews, reference checking discussions (if required), and evaluation meetings.
- Provide independent, evidence-based assessments of candidate suitability.
- Uphold confidentiality, integrity and compliance with CEO Recruitment Model Standards.
- Assist the panel in considering the strategic needs, financial context and community expectations of the Shire of Coolgardie.
- Ensure a fair, accountable and defensible recruitment process aligned with good governance principles.

Estimated time commitment: *1–2 days per fortnight* over the duration of the recruitment process (typically 8–12 weeks).

This is an unpaid position.

Selection Criteria

Essential Criteria

1. **Demonstrated independence** from the Shire (no close personal, financial or governance conflicts with Council, staff or applicants).
2. **High level of professional integrity and sound judgement**, with the ability to maintain confidentiality and manage sensitive information.
3. **Understanding of good governance principles**, including merit-based recruitment, procedural fairness, and accountability requirements for public sector processes.
4. **Ability to commit the required time** (approximately 1–2 days per fortnight) for the full duration of the recruitment and selection process.
5. **Strong communication and interpersonal skills**, with the ability to contribute constructively to deliberations and evidence-based decision-making.

Desirable Criteria

1. **Knowledge of local government functions, powers and responsibilities**, particularly within the WA legislative framework.
2. **Understanding of the Council–CEO relationship**, including the separation of strategic and operational roles.
3. **Demonstrated experience in executive recruitment**, human resources, public sector appointments, governance, or organisational leadership.
4. **Connection to, or strong understanding of, the Shire of Coolgardie community**, its regional context, challenges and opportunities.
5. **Experience working with boards, committees or statutory bodies** in roles requiring impartial analysis and decision-making.

Eligibility Requirements

- The independent person cannot be a current elected member of any local government, a human resources consultant, or staff member of the local government.
 - Must not be a current councillor, employee, contractor or committee member of the Shire of Coolgardie.
 - Must not have any conflicts of interest with potential candidates or existing staff and must declare conflicts of interest if any are identified during the recruitment process
 - Must be able to sign confidentiality and probity declarations.
-

How to Apply

Interested individuals should submit:

1. A cover letter (1–2 pages) addressing the essential and desirable selection criteria; and
2. A brief CV outlining relevant experience, qualifications and community or professional involvement.

Failure to address the items listed in points 1 and 2 above will void the application.

Applications should be emailed to:

Bec Horan – Executive Manager Governance and Workplace

bec.horan@coolgardie.wa.gov.au

Subject line: *Confidential EOI – Independent Panel Member (CEO Recruitment)*

Closing date of applications: *30 December 2025*

All applications will be assessed by the Panel early in the new year.

11.1.7 TEMPORARY CHIEF EXECUTIVE OFFICER CONTRACT

Location: Nil
Applicant: Cr Paul Wilcox, Shire President
Disclosure of Interest: Nil
Date: 11 December 2025
Author: Aaron Cook, Chief Executive Officer

The Council is satisfied that, pursuant to Section 5.23(2) of the *Local Government Act 1995*, the information to be received, discussed or considered in relation to this agenda item is:

- a) a matter affecting an employee or employees

SUMMARY

That Council endorse the contract of employment (attached) between the Shire of Coolgardie and Temporary Chief Executive Officer, Sabine Taylor for the period 1st January 2026 for a period of up to 31 March 2026.

BACKGROUND

At the Council meeting on the 29 April 2025 Council resolved to offer Mr Cook a new Contract as the Acting CEO by way of resolution:

That Council: -

1. *Endorse the Confidential Contract of employment (attached) between the Shire of Coolgardie and Acting CEO, Aaron Cook for the period 30th April 2025 to 31st December 2025 inclusive.*
2. *Approve the salary package increase as per the Salaries and Allowances Tribunal 2025 Determination for Local Government Chief Executive Officers effective 1st July 2025 as per attached (confidential) spreadsheet.*

Mr Cook will see out the contract and Council was, based on the advice received, to offer Mr Cook a new Contract from the 01 January 2026 to cover the period of the recruitment of the permanent CEO that is planned to be advertised in the new year.

Subsequent advice from the Department of Local Government, Industry Regulation and Safety, after Council negotiations were held and advice was provided to staff and the Community, was that Mr Cook was unable to enter into a new contract based on assessment of the Local Government Act that a Temporary/Acting CEO cannot serve for greater than 12 months.

Government Act 1995 - s5.39C. Policy for temporary employment or appointment of CEO

- (a) the employment of a person in the position of CEO for a term not exceeding 1 year.

COMMENT

The advice provided by the Department were predicated by the instruction that Council should seek its own legal advice. This has been discussed by the current CEO and the Shire President, and it was agreed to seek advice on the preferred option of Council to progress forward.

Whilst it is clearly stated in the Local Government Act that the CEO cannot be employed for a term not exceeding 1 year, it is not clear surrounding many other aspects of the contracted employment of an Acting or Temporary CEO.

As such Council has decided to take the conservative approach due to the lack of notice provided and appoint a new Temporary CEO by way of this agenda item.

Resultingly Mr Cook's employment will cease on the 31 December 2025 with all entitlements being paid and him not continuing as an employee of Council.

The Administration has advised the best course of action is to seek legal advice to best be able to inform Council of its options and legal standing. The legal advice will be limited in scope to minimise costs, restricted to advising whether Council's proposed actions are legal under the LGA, and advise whether Ministerial approval is to be sought prior to any items being brought to Council recommending that the reappointment of Aaron Cook to the temporary CEO position is permissible under the LGA.

The legal advice will be received after Council appoints the new temporary CEO for the period of 1/1/2026 up to 31/3/2026 and is not required for the process of Council appointing Sabine Taylor to the position of temporary CEO as this is a permissible act under the LGA. Once legal advice has been received, this will allow Council to be fully informed as to the legal circumstances which will form the basis of the correspondence that will be provided to LGIRS and the Minister in January 2026.

It is presented to offer the Temporary CEO position to Sabine Taylor for a period of up to three months commencing as of the 1 January 2026.

CONSULTATION

- Aaron Cook current CEO
- Sabine Taylor current Executive Manager Community Development and Regulatory Services

STATUTORY ENVIRONMENT

Local Government act 1995 s5.39a Model Standards for CEO recruitment, performance and termination

POLICY IMPLICATIONS

Policy 3.18 – Appointment of Acting CEO

FINANCIAL IMPLICATIONS

The appointment of Sabine Taylor as the Temporary CEO for the period will not incur additional costs of Salaries and Wages.

STRATEGIC IMPLICATIONS

Accountable and effective leaders

Ensuring a well-informed Council makes good decisions for the community

High quality corporate governance, accountability and compliance

ATTACHMENTS

1. Temporary CEO Contract - Sabine Taylor 01.01.2026 - 31.03.2026 - Confidential

VOTING REQUIREMENT

Absolute Majority

OFFICER RECOMMENDATION

That Council

1. Endorse the Confidential Contract of employment (attached), for the role of temporary CEO, between the Shire of Coolgardie and Sabine Taylor commencing 1 January 2026 for the period up to the 31 March 2026.
2. Approve the salary package provided in the attached Confidential Contract as it falls within the Salaries and Allowances Band determination.
3. Acknowledge that Legal advice has been sought regarding Councils preferred option of temporary CEO appointment in the new year.
4. Thank Mr Cook for his service, advice and direction to the Shire of Coolgardie and acknowledge the significant achievements that have been made.

MOTION**Moved:** Cr Tammee Keast**Seconded:** Cr Daphne Simmons**That Council**

1. Endorse the Confidential Contract of employment (attached), for the role of temporary CEO, between the Shire of Coolgardie and Sabine Taylor commencing 1 January 2026 for the period up to the 31 March 2026.
2. Approve the salary package provided in the attached Confidential Contract as it falls within the Salaries and Allowances Band determination.
3. Acknowledge that Legal advice has been sought regarding Councils preferred option of temporary CEO appointment in the new year.
4. Thank Mr Cook for his service, advice and direction to the Shire of Coolgardie and acknowledge the significant achievements that have been made.

MOTION**Moved:** Cr Daphne Simmons**Seconded:** Cr Julie-Ann Williams**That Council accept the alternative recommendation for consideration.****That Council**

1. Endorse the Confidential Contract of employment (attached), for the role of temporary CEO, between the Shire of Coolgardie and Sabine Taylor commencing 1 January 2026 for the period up to the 30 June 2026.
2. Approve the salary package provided in the attached Confidential Contract as it falls within the Salaries and Allowances Band determination.
3. Acknowledge that Legal advice has been sought regarding Councils preferred option of temporary CEO appointment in the new year.
4. Thank Mr Cook for his service, advice and direction to the Shire of Coolgardie and acknowledge the significant achievements that have been made.

In Favour: Crs Daphne Simmons and Julie-Ann Williams**Against:** Crs Paul Wilcox, Anthony Ball, Tracey Rathbone, Tammee Keast and Corey Matthews**LOST 2/5**

Reason: Council requires sufficient time to complete the recruitment process thoroughly. The following points highlight the necessity for this extension.

- The independent recruitment process closes on the 09/01/2026, if no suitable candidates are found the process would need to be reinstated.
- New CEO will be required to provide a 3 month notice to their employer if they are employed which would take us outside of the 3 months of Sabine Taylor's contract.
- Additional 91 days would alleviate pressure on the Council ensuring well considered decisions for future leadership.

COUNCIL RESOLUTION #223/2025**Moved:** Cr Tammee Keast**Seconded:** Cr Daphne Simmons**That Council**

1. Endorse the Confidential Contract of employment (attached), for the role of temporary CEO, between the Shire of Coolgardie and Sabine Taylor commencing 1 January 2026 for the period up to the 31 March 2026.
2. Approve the salary package provided in the attached Confidential Contract as it falls within the Salaries and Allowances Band determination.
3. Acknowledge that Legal advice has been sought regarding Councils preferred option of temporary CEO appointment in the new year.
4. Thank Mr Cook for his service, advice and direction to the Shire of Coolgardie and acknowledge the significant achievements that have been made.

In Favour: Crs Paul Wilcox, Anthony Ball, Tracey Rathbone, Tammee Keast and Corey Matthews**Against:** Crs Daphne Simmons and Julie-Ann Williams**CARRIED 5/2****COUNCIL RESOLUTION #224/2025****Moved:** Cr Tracey Rathbone**Seconded:** Cr Tammee Keast**That Council suspend the meeting.****In Favour:** Crs Paul Wilcox, Anthony Ball, Tracey Rathbone, Tammee Keast, Daphne Simmons, Corey Matthews and Julie-Ann Williams**Against:** Nil**CARRIED 7/0**

The meeting was suspended at 5:56pm.

During the suspension of the meeting Executive Manager Community Development and Regulatory Services, Sabine Taylor returned to the room at 5:57pm.

COUNCIL RESOLUTION #225/2025**Moved:** Cr Tracey Rathbone**Seconded:** Cr Corey Matthews**That Council resume the meeting.****In Favour:** Crs Paul Wilcox, Anthony Ball, Tracey Rathbone, Tammee Keast, Daphne Simmons, Corey Matthews and Julie-Ann Williams**Against:** Nil**CARRIED 7/0**

The meeting resumed at 6.02pm.

11.1.8 RFT 03/2025 - TRUCK STOP RESURFACING WORKS

Location: Coolgardie
Applicant: NIL
Disclosure of Interest: NIL
Date: 2 December 2025
Author: Aaron Cook, Chief Executive Officer

SUMMARY

That Council award RFT03/2025 – Truck Stop Resurfacing Works to Hosmar Pty Ltd, trading as Total Asphalt, ABN 21 059 713 076, for the Contract Sum of \$642,284.41 excluding GST, inclusive of the Bill of Quantities, Lump Sum and Provisional Sum items, and a 10% contingency allowance for Bill of Quantities variances.

BACKGROUND

The Shire of Coolgardie issued Request for Tender 03/2025 – Truck Stop Resurfacing Works for the resurfacing of the Bayley Street / Great Eastern Highway Truck Stop in Coolgardie.

The RFT was advertised on 27 October 2025 via Tenderlink, Shire website, Kalgoorlie Miner and West Australian with submissions closing at 3pm (WST) on Monday, 17 November 2025.

COMMENT

The Shire of Coolgardie issued Request for Tender RFT03/2025 for the resurfacing of the Bayley Street / Great Eastern Highway Truck Stop in Coolgardie. The works include the supply and placement of 40mm MRWA 14mm Dense Graded Asphalt (DGA) intersection mix with a polymer modified binder (PMB), asphalt corrector mix as required, mobilisation and demobilisation of all plant and equipment, traffic management, site preparation, tie-ins to existing pavements, and site clean-up, as detailed in the Specification included in the RFT.

Five (5) organisations submitted tender offers for the Truck Stop Resurfacing Works, as set out in the RFT (in no particular order):

- a. Hiway WA Pty Ltd
- b. Roads 2000 Pty Ltd
- c. SGA Roads Pty Ltd
- d. Stirling Asphalt
- e. Hosmar Pty Ltd, trading as Total Asphalt (“Total Asphalt”)

The tenders were assessed against the mandatory, compliance, qualitative and pricing criteria in accordance with the evaluation methodology outlined in the Tender Assessment Workbook. The evaluation panel assessed that all tenderers were materially compliant with the requirements of the RFT.

The Tender Evaluation Panel assessed submissions in accordance with the approved criteria:

Criteria	Weighting
Relevant Experience	25%
Key Personnel Skills and Resources	20%
Program Management	15%
Tendered Price	40%

The outcome of the qualitative assessment is as follows:

Tenderer	Weighted Total Score
Hiway WA Pty Ltd	65%
Roads 2000 Pty Ltd	81%
SGA Roads Pty Ltd	76%
Stirling Asphalt	55%
Total Asphalt	87%

The full evaluation is provided in the Tender Assessment Workbook.

Total Asphalt submitted the most competitive pricing and demonstrated strong capability to meet the Shire's requirements. As a locally based contractor operating from the Goldfields region, Total Asphalt also offered value-for-money advantages due to reduced mobilisation and demobilisation requirements.

The Contract Sum is based on the Bill of Quantities, Lump Sum and Provisional Sum items submitted by the Contractor, together with a 10% contingency allowance for Bill of Quantities variances based on actual re-measurable quantities.

The estimated Contract Sum excluding GST is \$642,284.41.

The detailed process and outcome of the tender assessment are set out in the Tender Assessment Workbook.

CONSULTATION

- Bec Horan - Executive Manager Governance and Workplace, Shire of Coolgardie
- Lars Rasmussen - Technical Support, Ingenua
- Celia Jordaan - Procurement Support, Uniqco International

STATUTORY ENVIRONMENT

Local Government Act 1995, Section 3.57

POLICY IMPLICATIONS

NIL

FINANCIAL IMPLICATIONS

The funds for this project have been allowed for within the 2025/2026 budget, with majority of it funded by the Department of Infrastructure, Transport, Regional Development, Communication and the Arts under the Heavy Vehicle Rest Area Initiative.

STRATEGIC IMPLICATIONS

A thriving local economy

Encouraging and attracting new investment and advocating for local employment

Accountable and effective leaders

High quality corporate governance, accountability and compliance

ATTACHMENTS

1. RFT 03/2025 - Truck Stop Resurfacing Works - Tender Assessment Workbook final - Confidential

VOTING REQUIREMENT

Absolute Majority

OFFICER RECOMMENDATION

That Council:-

1. Accept the tender submitted by Hosmar Pty Ltd, trading as Total Asphalt ABN 21 059 713 076 to:
 - a. undertake the resurfacing of the Bayley Street / Great Eastern Highway Truck Stop in Coolgardie as set out in the RFT;
 - b. for the Contract Sum of \$642,284.41 excl. GST based on:
 - i. the bill of quantities, lump sum and provisional sum items as tendered by the Contractor; and
 - ii. a 10% contingency allowance for bill of quantity variances based on actual re-measurable quantities.
2. Delegate authority to the Chief Executive Officer to enter into negotiations and finalise the contract with Hosmar Pty Ltd, trading as Total Asphalt ABN 21 059 713 076 to:
 - a. undertake the resurfacing of the Bayley Street / Great Eastern Highway Truck Stop in Coolgardie as set out in the RFT;
 - b. for the Contract Sum of \$642,284.41 excl. GST based on:
 - i. the bill of quantities, lump sum and provisional sum items as tendered by the Contractor; and
 - ii. a 10% contingency allowance for bill of quantity variances based on actual re-measurable quantities.
3. Authorise the Shire President and CEO to affix the Common Seal on the required documents.

COUNCIL RESOLUTION #226/2025

Moved: Cr Anthony Ball

Seconded: Cr Tracey Rathbone

That Council:-

1. **Accept the tender submitted by Hosmar Pty Ltd, trading as Total Asphalt ABN 21 059 713 076 to:**
 - a. **undertake the resurfacing of the Bayley Street / Great Eastern Highway Truck Stop in Coolgardie as set out in the RFT;**
 - b. **for the Contract Sum of \$642,284.41 excl. GST based on:**
 - i. **the bill of quantities, lump sum and provisional sum items as tendered by the Contractor; and**
 - ii. **a 10% contingency allowance for bill of quantity variances based on actual re-measurable quantities.**
2. **Delegate authority to the Chief Executive Officer to enter into negotiations and finalise the contract with Hosmar Pty Ltd, trading as Total Asphalt ABN 21 059 713 076 to:**
 - a. **undertake the resurfacing of the Bayley Street / Great Eastern Highway Truck Stop in Coolgardie as set out in the RFT;**
 - b. **for the Contract Sum of \$642,284.41 excl. GST based on:**
 - i. **the bill of quantities, lump sum and provisional sum items as tendered by the Contractor; and**
 - ii. **a 10% contingency allowance for bill of quantity variances based on actual re-measurable quantities.**
3. **Authorise the Shire President and CEO to affix the Common Seal on the required documents.**

In Favour: Crs Paul Wilcox, Anthony Ball, Tracey Rathbone, Tammee Keast, Daphne Simmons, Corey Matthews and Julie-Ann Williams

Against: Nil

CARRIED 7/0

11.1.9 RFT05/2025 - ROAD WORKS PROGRAM

Location: Nil
Applicant: Aaron Cook, Chief Executive Officer
Disclosure of Interest: Nil
Date: 9 December 2025
Author: Aaron Cook, Chief Executive Officer

SUMMARY

It is presented to Council to award the Request for Quotation under the RFT05/2024 General Road Construction Program Works Panel, to Versatile Plant Hire & Contracting Pty Ltd for an estimated value of \$3,448,132.40 (ex GST), based on a re-measurable Bill of Quantities, plus a 5% contingency allowance.

BACKGROUND

The Shire of Coolgardie issued an invite-only Request for Quotation (RFQ) to selected contractors appointed under the RFT05/2024 General Road Construction Program Works Panel. Panel members were invited based on their relevant skills, experience and capability to deliver regional road construction works.

The RFQ covered seven (7) Separable Portions of road works across Coolgardie North Road, Victoria Rock Road and Nepean Road, comprising gravel re-sheeting, drainage works, shoulder reinstatement, pavement reconstruction and bitumen resealing.

The RFQ closed on 11 December 2025 and was assessed in accordance with the adopted panel rules. As the total value of the recommended award exceeds the CEO's delegated authority of \$250,000 (ex GST), the recommendation is required to be submitted to Council for approval.

COMMENT

This scope for the Road Works Program encompasses a significant amount of works that are listed below.

ROAD SLK SCOPE DESCRIPTION

Separable Portion 1: Coolgardie North Road 6.35 – 9.76 Pavement repairs and reseal (includes Carins Rd intersection)

Separable Portion 2: Coolgardie North Road 10.91 – 11.51 Reconstruct and seal 600m

Separable Portion 3: Coolgardie North Road 18.10 – 26.90 Reinstatement formation, Drainage and Gravel Re-sheeting

Separable Portion 4: Coolgardie North Road 13.40 – 17.50 150mm basecourse pavement overlay and 2 coat seal

Separable Portion 5: Victoria Rock Road 0.15 – 0.75 Reconstruct pavement, drainage and Seal

Separable Portion 6: Victoria Rock Road 0.75 – 1.75 Reinstatement formation, drainage and gravel sheet

Separable Portion 7: Nepean Road 1.90 – 4.30 Reinstatement shoulders, Drainage & 6m Reseal

All invited panel members:

- a. Fulton Hogan,
- b. Monarch Civil,
- c. MCC Civil and
- d. Versatile Plant Hire & Contracting

Submitted quotations, and all submissions were assessed as acceptable and compliant.

Pricing and program information for each Separable Portion were reviewed in detail, with all submissions providing acceptable delivery programs. Versatile Plant Hire & Contracting's program supports completion of the works within the required timeframe, and its local presence as a regional and local provider, provides practical delivery advantages.

Pricing is based on a Bill of Quantities (BOQ) and is therefore re-measurable, meaning the Shire pays only for actual quantities of work completed. Quantities may vary due to site conditions, and any variations require approval by the Principal. To manage this, a 5% contingency allowance is recommended.

Versatile submitted the lowest overall combined price across the seven Separable Portions and represents the best value for money outcome when considering price, program, capability and local content.

The works recommended for award, inclusive of contingency, are within the allocated grant funding.

CONSULTATION

RFT05/2024 General Road Construction Program Works Panel Members (as invited)

STATUTORY ENVIRONMENT

Local Government Act 1995, Section 3.57

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The majority of the works listed in this request for quotation were grant funded from prior financial years and are urgently required to be undertaken.

The appointment of and completion of this request for quotation will result in the Shire being able to remove from its financial statements significant outstanding Grant Liabilities for the previously received grant funds. This will assist in the Shire's financial position to be far more secure as at the 30 June.

In addition, the outstanding works are creating tension within the Regional Road Group as the Shire should have completed these tasks in a timely manner and several are now three years old.

STRATEGIC IMPLICATIONS

Accountable and effective leaders

Developing strategic partnerships with regional, State and Federal governments

Ensuring a well-informed Council makes good decisions for the community

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

Effective management of infrastructure, heritage and environment

Maintaining and renewing infrastructure and building assets

ATTACHMENTS

1. RFT 05-2024 Panel RFQ for Road Works Program RFQ Recommendation - Confidential
2. RFT 05-2024 Panel RFQ for Road Works Program RFQ Price Review - Confidential

VOTING REQUIREMENT

Absolute Majority

OFFICER RECOMMENDATION

That Council:

1. **Approve the award** of the 2025 Road Works Program, issued as a Request for Quotation under the **RFT05/2024 General Road Construction Program Works Panel**, to **Versatile Plant Hire & Contracting Pty Ltd** for the delivery of the following Separable Portions:
 - a. **ROAD SLK SCOPE DESCRIPTION**

Separable Portion 1: Coolgardie North Road 6.35 – 9.76 Pavement repairs and reseal (includes Carins Rd intersection)
Separable Portion 2: Coolgardie North Road 10.91 – 11.51 Reconstruct and seal 600m
Separable Portion 3: Coolgardie North Road 18.10 – 26.90 Reinstatement formation, Drainage and Gravel Re-sheeting
Separable Portion 4: Coolgardie North Road 13.40 – 17.50 150mm basecourse pavement overlay and 2 coat seal
Separable Portion 5: Victoria Rock Road 0.15 – 0.75 Reconstruct pavement, drainage and Seal
Separable Portion 6: Victoria Rock Road 0.75 – 1.75 Reinstatement formation, drainage and gravel sheet
Separable Portion 7: Nepean Road 1.90 – 4.30 Reinstatement shoulders, Drainage & 6m Reseal
 - b. For the estimated contract value of \$3,448,132.40 excl. GST, plus a 5% contingency allowance for approved variations based on re-measurable quantities.
2. Delegate authority to the Chief Executive Officer to finalise and execute the award of the quotation under the terms and conditions of the **RFT05/2024 General Road Construction Program Works Panel** with **Versatile Plant Hire & Contracting Pty Ltd**
3. Authorise the Shire President and CEO to affix the Common Seal on the contract documents if required.

COUNCIL RESOLUTION #227/2025**Moved:** Cr Tracey Rathbone**Seconded:** Cr Corey Matthews**That Council:**

1. Approve the award of the 2025 Road Works Program, issued as a Request for Quotation under the RFT05/2024 General Road Construction Program Works Panel, to Versatile Plant Hire & Contracting Pty Ltd for the delivery of the following Separable Portions:
 - a. **ROAD SLK SCOPE DESCRIPTION**
Separable Portion 1: Coolgardie North Road 6.35 – 9.76 Pavement repairs and reseal (includes Carins Rd intersection)
Separable Portion 2: Coolgardie North Road 10.91 – 11.51 Reconstruct and seal 600m
Separable Portion 3: Coolgardie North Road 18.10 – 26.90 Reinstatement formation, Drainage and Gravel Re-sheeting
Separable Portion 4: Coolgardie North Road 13.40 – 17.50 150mm basecourse pavement overlay and 2 coat seal
Separable Portion 5: Victoria Rock Road 0.15 – 0.75 Reconstruct pavement, drainage and Seal
Separable Portion 6: Victoria Rock Road 0.75 – 1.75 Reinstatement formation, drainage and gravel sheet
Separable Portion 7: Nepean Road 1.90 – 4.30 Reinstatement shoulders, Drainage & 6m Reseal
 - b. For the estimated contract value of \$3,448,132.40 excl. GST, plus a 5% contingency allowance for approved variations based on re-measurable quantities.
2. Delegate authority to the Chief Executive Officer to finalise and execute the award of the quotation under the terms and conditions of the RFT05/2024 General Road Construction Program Works Panel with Versatile Plant Hire & Contracting Pty Ltd
3. Authorise the Shire President and CEO to affix the Common Seal on the contract documents if required.

In Favour: Crs Paul Wilcox, Anthony Ball, Tracey Rathbone, Tammee Keast, Daphne Simmons, Corey Matthews and Julie-Ann Williams

Against: Nil

CARRIED 7/0

11.1.10 S3.59 BUSINESS PLAN: PROPOSED DISPOSAL OF BLUEBUSH VILLAGE TO WESTGOLD RESOURCES LTD

Location: Bluebush Village, Kambalda
Applicant: Westgold Resources Ltd
Disclosure of Interest: Nil
Date: 10 December 2025
Author: Aaron Cook, Chief Executive Officer

SUMMARY

Report seeks Council consideration of a Draft S3.59 Business Plan for the proposed sale of Bluebush Village to Westgold Resources Pty Ltd.

BACKGROUND

The Shire has discussed the potential disposal of Bluebush Village on several occasions over the past six months. The potential disposal has progressed in accordance with various statutory provisions within the Local Government Act and has now reached another decision point for the Council. The table below highlights the key decision points/milestones in this proposal thus far.

	Item	Date	Action
1	In Principal Approval	24/6/25	Council 'in-principal' approval to commence disposition process.
2	Tender Specification Approval	9/9/25	Council considers Draft Request for Tender (RFT) documents for the proposed disposition of Bluebush Village and approves the release of the RFT.
3	Tender Period	Sept - Oct 2025	RTF was advertised in accordance with section 3.58 of the Local Government Act. Tender process including site visits, addenda, clarifications and probity oversight. Tender period closed on 28/10/25. A total of four (4) tender bids were received from the following tenderers: • Astral Resources • Goldfields Investments Pty Ltd • Westgold Resources Ltd (Complying offer) • Westgold Resources (Alternate offer)
4	Tender Evaluation	Nov 2025	A Council approved evaluation panel assessed all submissions against the compliance and weighted criteria and identified a recommended preferred tenderer
5	Tender Award – Preferred Bidder Status	25/11/25	Council considered the Tender Evaluation report and resolved the following: <i>That Council:</i>

			<i>1. Award Preferred Tenderer status for Tender 01/2025 – Disposal of the Bluebush Accommodation Village to Westgold Resources Ltd (ABN 60 009 260 306), on the basis of</i> <i>a. the Alternative Offer being the designated Preferred Tender received, for the purchase price of \$22,055,000.00 (including GST), which includes the purchase of the remaining portion of Lot 500 in addition to all of Lot 501 and the Bluebush Accommodation Village,</i> <i>b. the Westgold Conforming Tender be additionally considered as the secondary preferred Tender for consideration, for the purchase price of \$20,130,000 (including GST), which only includes the existing Bluebush Village Site.</i> <i>2. Authorise the Chief Executive Officer to issue a Conditional Letter of Award and contract to Westgold Resources Ltd, requiring payment of the 2% deposit within the specified timeframe for the preferred Alternative Tender submission.</i> <i>3. Approve the preparation of the Business Plan including the Westgold preferred Alternative Tender Submission and the secondary preferred conforming Tender submission required under section 3.59 of the Local Government Act 1995 (WA) for the proposed major land transaction, for Council final consideration prior to approval for public advertising.</i> <i>4. Resolve that the proposed disposal and settlement cannot be finalised until:</i> <i>a. the Business Plan has been approved for advertising,</i> <i>b. public notice has been undertaken for a minimum of six weeks,</i> <i>c. any submissions received have been considered and responded to as required, and</i> <i>d. a further report is presented to Council seeking a final decision on the disposal.</i> <i>5. Note that, subject to final Council approval following the statutory process, settlement and land transfer are anticipated to occur in February/March 2026.</i>
6	Advice to Westgold	01/12/2025	Following Council endorsement, the Shire sent a conditional letter of award and contract to Westgold.

7	Draft S3.59 Business Case	5/12/2025	A Preliminary Draft Business Case was prepared.
8	Preliminary Discussions	8/12/2025	Meeting held with Westgold to discuss contents of Business Plan. Purpose of the meeting was to ensure that Draft Business Plan accurately reflected Westgold's offer and did not disclose commercially sensitive information. No substantive changes were made to the Business Plan post this meeting.
9	Briefing Session	9/12/25	Westgold presented to the Shire Council at the scheduled monthly Council Briefing session.
10	Council consideration of S3.59 Business Plan	16/12/2025	Council considers the Draft Business Plan and resolves whether it wishes to release the business plan for public comment/submissions.

Section 3.59 of the Local Government Act 1995 details the process governing Commercial Enterprises by local governments, including Major Land Transactions and Major Trading Undertakings.

A Major Land Transaction is defined by the Act to be a land transaction that is not exempt under the Act, and where the total value of:

- The consideration under the transaction; and
- Anything done by the local government for achieving the purposes of the transaction; is more, or is worth more, than \$2 million.

A Major Trading Undertaking is defined as a trading undertaking that:

- in the last completed financial year, involved; or
- in the current financial year or the financial year after the current financial year, is likely to involve; expenditure by the local government of more than \$5 million for the purposes of this definition.

The Trading Undertaking means an activity carried on by a local government with a view to producing profit. The proposed sale of the Bluebush Village to Westgold Resources Ltd meets the definition of a Major Land Transaction and a Major Trading Undertaking.

Before the Shire enters into a Major Land Transaction or a Major Trading Undertaking, it is required to prepare a Business Plan that includes an overall assessment of Major Trading Undertaking and Major Land Transaction including:

- expected effect on the provision of facilities and services by the Shire;
- expected effect on other persons providing facilities and services in the district;
- expected financial effect on the Shire;
- expected effect on the Shire's Plan for the future;
- the ability of the Shire to manage the performance of the transactions; and
- any other matter prescribed for the purposes of the subsection.

A Draft Business Plan that is compliant with the above provisions has been drafted (see Attachment).

In addition to meeting the requirements of S3.59, the Draft Business Plan outlines the history of the Bluebush Village development and discloses all relevant financial information pertaining to the Village including construction costs, financing arrangements/loan liabilities and operating performance of the camp since it opened. The proposed sale price and an independent valuation of the assets is also disclosed. This information has been provided to provide a fully informed, open and transparent process regarding the proposed transaction.

COMMENT

The preparation of the Draft Business Plan is consistent with the direction set by the Shire Council. The Plan presents an open and transparent description of the history of the Bluebush Village development along with the process that has been undertaken by the Shire to get to this juncture.

While the Draft Business Plan highlights that the Council has nominated Westgold Resources Ltd as the preferred purchaser of the Village assets (either as is or with the inclusion of additional land into the proposed sale) it clearly stipulates that the Shire has not confirmed that this transaction will occur as community comment/engagement on the proposal is mandatory prior to the Shire considering whether it wishes to commit to the proposed sale.

The Business Plan provides four options for the community's consideration/comment. These include that Council:

- Option 1: Accepts the compliant offer from Westgold
- Option 2: Accept the alternate offer from Westgold
- Option 3: Do Not Accept Offer – Continue to Operate Bluebush Village under current arrangements
- Option 4: Do not Accept Offer - Shire initiates new process to lease the land in lieu of Freehold purchase.

While the Officers recommendation is to release the S3.59 Business Plan out for community comment for a nine (9) week period, Council has other options/alternatives that it may wish to undertake on this matter including:

1. Deferring consideration of the Plan pending further information/briefings to Council
2. Not releasing the Plan/Cancelling the Process. Ceasing the sale process.

While these options are valid, they are not recommended as:

- The process and timelines proposed are consistent with previous decisions and directions from Council; and
- Releasing the Draft Business Plan does not commit the Shire to accepting any/either offer from Westgold Resources.

CONSULTATION

S3.59 of the Local Government Act stipulates that the Business Plan must be publicly advertised with comments open for a minimum of six (6) weeks. The Shire intends on advertising the proposed Business Plan by:

- Placing an Advertisement in the West Australian Newspaper (statutory requirement)
- Placing an Advertisement in the Kalgoorlie Miner Newspaper
- Putting a notice on the Shire's website
- Putting notices on Shire notice boards at Shire Administration offices
- Putting out a press release that advises of the release of the plan and encourages community comment within the advertising period

Given that the community consultation period extends over the Christmas/New Year period it is proposed that the community comment period be extended from the minimum six (6) week period to a period of nine (9) weeks, with comments closing on 17/2/26. The intent is to bring a report to the February meeting of Council that includes all submissions that have been received. At that meeting Council would formally decide whether to proceed with the proposed sale to Westgold or not.

STATUTORY ENVIRONMENT

- *Local Government Act (1995) S3.59 - Major land transactions and trading undertakings*
- *Local Government Act (Functions and General) Regulations (1996)*
- *Local Government Act S3.58 – Disposal of property*

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The financial implications to the Shire of the proposed transaction are significant. They are detailed in full within the Draft Business Plan

In summary, if the sale proceeds, the Shire would receive in excess of \$20M (GST inclusive) for the purchase of the Bluebush Village assets. These funds would primarily be used to pay down Bluebush Village related debts (approx. \$16M) with residual funds being available for the Shire to utilise at its discretion.

If undertaken, the transaction would fundamentally change the Shire's Annual Budget and Long-Term Financial Plan.

STRATEGIC IMPLICATIONS

A thriving local economy

Supporting and encouraging mining and processing industries

Accountable and effective leaders

Ensuring a well-informed Council makes good decisions for the community

ATTACHMENTS

1. S3.59 Business Plan

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That Council:

1. APPROVES the release of the S3.59 Business Plan: Major Land Transaction and Major Trading Undertaking – Proposed Sale of Bluebush Village to Westgold Resources Ltd.
2. NOTES that Business Plan will be advertised in accordance with the provisions of the Local Government Act and that community comment/submissions on the Business Plan will be received until 17th February 2026 (9 weeks).

3. REQUESTS that a further report be prepared for February 2026 Meeting of Council that details any/all submissions that have been received on this matter.
4. NOTES that, at the February 2026 meeting, in accordance with 3.59(5) of the Local Government Act, Council will be asked to make a decision to either:
 - Proceed with the transaction as proposed;
 - Proceed with a transaction that is not significantly different to the one proposed; or
 - Not proceed with the transaction

COUNCIL RESOLUTION #228/2025

Moved: Cr Tammee Keast

Seconded: Cr Tracey Rathbone

That Council:

1. **APPROVES** the release of the S3.59 Business Plan: Major Land Transaction and Major Trading Undertaking – Proposed Sale of Bluebush Village to Westgold Resources Ltd.
2. **NOTES** that Business Plan will be advertised in accordance with the provisions of the Local Government Act and that community comment/submissions on the Business Plan will be received until 17th February 2026 (9 weeks).
3. **REQUESTS** that a further report be prepared for February 2026 Meeting of Council that details any/all submissions that have been received on this matter.
4. **NOTES** that, at the February 2026 meeting, in accordance with 3.59(5) of the Local Government Act, Council will be asked to make a decision to either:
 - Proceed with the transaction as proposed;
 - Proceed with a transaction that is not significantly different to the one proposed; or
 - Not proceed with the transaction

In Favour: Crs Paul Wilcox, Anthony Ball, Tracey Rathbone, Tammee Keast, Daphne Simmons, Corey Matthews and Julie-Ann Williams

Against: Nil

CARRIED 7/0



BUSINESS PLAN

For

Major Land Transaction and
Major Trading Undertaking

**Proposed Disposal of Bluebush Village
to Westgold Resources Ltd.**

16 December 2025

Contents

1.0	PURPOSE.....	3
2.	BACKGROUND	4
2.1	Shire of Coolgardie.....	4
2.2	Bluebush Accommodation Village.....	5
2.2.1	Location.....	5
2.2.2	Development History.....	6
2.2.3	Bluebush Accommodation Village Finances.....	7
2.2.3.1	Construction Cost	7
2.2.3.4	Bluebush Accommodation Village – Disposal Process.....	9
2.3	Westgold Resources Ltd.....	11
3.	KEY TERMS OF PROPOSED DISPOSAL.....	12
3.1	Price	12
3.2	Valuation	13
3.3	Other Commitments.....	13
4.0	STATUTORY PROVISIONS.....	14
5.0	ASSESSMENT OF TRANSACTION.....	15
5.1	Expected effect on the provision of facilities and services by the Shire	15
5.2	Expected effect on other persons providing facilities and services in the region	15
5.3	Expected financial effect on the Shire.....	15
5.4	Expected effect on the Shire’s Plan for the future	15
5.5	The ability of the Shire to manage the performance of the transactions	16
5.6	Other matters.....	16
6.	OPTIONS.....	17
	<i>Option 1: Accept the compliant offer from Westgold (\$20,130,000)</i>	<i>17</i>
	<i>Option 2: Accept the alternate offer from Westgold (\$22,055,000).....</i>	<i>17</i>
	<i>Option 3: Do Not Accept Offer – Continue to Operate the Bluebush Accommodation Village under current arrangements</i>	<i>18</i>
	<i>Option 4: Do not Accept Offer - Shire initiates new process to lease the land and assets in lieu of Freehold purchase.....</i>	<i>19</i>
7.0	TIME FRAMES.....	20
8.0	LODGEMENT OF SUBMISSIONS	21

1.0 PURPOSE

The purpose of this Business Plan is to:

- Inform the community of the Shire of Coolgardie of the details of a proposal to dispose of the Shire owned Bluebush Accommodation Village to Westgold Resources Ltd by way of sale.
- Advise the community and any other affected parties of the proposed terms of the disposal.
- Provide opportunity for the community to consider and make informed submissions to the Shire of Coolgardie on the Business Plan; and
- Satisfy the requirements of Section 3.59 of the Local Government Act 1995.



2. BACKGROUND

2.1 Shire of Coolgardie

The Shire of Coolgardie (Shire) is a regional local government within the Goldfields region of Western Australia. The Shire is home to an estimated 3,478 people (as at 2021). Over the 2015-20 period, the permanent population was estimated to have declined by an average of 3.02% per annum, though this does not accurately capture transient population levels. Current indications are that population levels have shown modest increase in recent years up to 3,779 people in 2024.

The Vision of the Shire Council (as expressed in the Strategic Community Plan) is:

To create an inclusive, safe, and vibrant community and thriving local community.

The community's goals are to:

- build a sense of place and belonging;
- build a safe and healthy community; and
- celebrate our culturally diverse community.

The Shire operates a suite of 'traditional' local government services and facilities across the townships within its District. The cost of operating these services and facilities is progressively increasing and, as assets age, maintenance and asset renewal costs are increasing.

Primary sources of revenue for most Local Governments are rate income that is derived annually from property owners within the District. The number of households, the value of housing stock, land values and the level of commercial or industrial activity all influence the level of revenue local government can extract from its rate base.

Over the recent past the Shire of Coolgardie has been pursued growth in revenue from sources other than rates. This strategy actively pursued the development of business opportunities within the Shire that aimed to;

- Grow the Shire's income base,
- Support local businesses and jobs,
- Assist development of local mining industry; and
- Align with the Shire's vision.

Particular business development activities that have been undertaken include:

- Transient Workforce Accommodation Leases: Through the provision of leased land to facilitate the construction of Camp Accommodation
- Transient Workforce Accommodation Development: Through the development and operation of the Bluebush Accommodation Village in Kambalda
- Waste Facility Development: Investment in the development of a Class 3 Waste Facility
- Airport Development and Promotion: Through the development/upgrade of facilities at the Kambalda airport and the active promotion of the airstrip as safe, reliable alternate for charter flight operations.

These business undertakings have involved the Shire accessing relatively significant amounts of debt financing via bank loans with short loan durations creating an aggressive repayment schedule. The business undertakings have had varying levels of commercial success with some performing very well and others being not as financially successful.

In more recent times the Shire has been required to place far greater emphasis on its cashflow position as lower than projected cash flows were impacting on the Shire's capacity to pay creditors and maintain its loan repayments.

Due to these outcomes, the Shire has indicated a desire to reduce its high debt levels and remove the risk of variable income. To assist in achieving this objective, the Shire is indicated a desire to dispose of one of its most significant commercial investments, the land and assets known as Bluebush Accommodation Village in Kambalda.

Throughout the second half of 2025 the Shire operated a Request for Tender (RFT) process to identify potential bidders/buyers of the Bluebush Accommodation Village along with the price that they are willing to pay and any conditions associated with a proposed purchase. As a result of this process, at the November Ordinary Meeting of Council, the Shire identified Westgold Resource Ltd (Westgold) as the preferred bidder for the potential disposal of the Bluebush Accommodation Village.

2.2 Bluebush Accommodation Village

2.2.1 Location

The Bluebush Accommodation Village occupies a significant portion of the eastern side of Bluebush Road, a primary thoroughfare through Kambalda. The site offers convenient access to key local infrastructure, including the recreation centre, local school and a shopping centre.

The Bluebush Accommodation Village is zoned Commercial and located across two properties that are owned by the Shire:

Land Description	Certificate of Title	Property Street Address	Included
Part of Lot 500 on Deposited Plan 424604	Volume 4072 Folio 66	60 Bluebush Road Kambalda West 6442	120 SPQ rooms, 2 laundries, and ancillary items
Lot 501 on Deposited Plan 424604	Volume 4072 Folio 67	44 Bluebush Road Kambalda West 6442	199 SPQ rooms, 8 executive SPQ rooms, 4 laundries, kitchen/dining, gym, recreation room and male/female toilets and ancillary items

The northern section of the Bluebush Accommodation Village has been constructed on a portion of Lot 500. The Shire was intending to excise the northern section of the camp by way of a boundary adjustment as part of the disposal process. The diagram below illustrated the land parcels in relation to the Bluebush Accommodation Village built form.



2.2.2 Development History

The Bluebush Accommodation Village is a purpose-build demountable style accommodation facility developed by the Shire in response to a critical shortage of local worker accommodation when it was first planned, noting that it was expected to generate revenue for the community at that time.

The Bluebush Accommodation Village was developed in distinct Stages. At its meeting on the 22 March 2022 the Council considered a report titled '*Tender 02/2022 - Supply and Installation of Workers Accommodation Village at Kambalda.*' That report highlighted the procurement process that had been undertaken to purchase and install a 200-room accommodation village. At that meeting the Shire Council unanimously approved the tender recommendation and the subsequent development of Stage 1 of the Bluebush Accommodation Village. The relevant contract documents were executed, and the Bluebush Accommodation Village was developed with Stage 1 opening in November 2022, eight (8) months after the contract award.

At a Special Council Meeting on 14 February 2023 the Shire considered a further report titled '*RFT 12/2022 - Proposed Kambalda Accommodation Village Expansion Project.*' That report highlighted a tender process that had been undertaken to source a supplier/developer for additional rooms at Bluebush Accommodation Village. Council considered this report and unanimously resolved to support the reports recommendation which was to award a tender for the construction of the additional rooms, along with associated ancillary works. Stage 2 of the Bluebush Accommodation Village was subsequently developed with this Stage opening in October 2023. In both instances, Business Plans for the development were prepared and publicly advertised with Council considering submissions from the public prior to contract award.

The Shire currently operates the camp via a management contract with a 3rd party camp management provider. The camp management firm was selected via a competitive tendering process. The Shire's contract with the camp management firm expires on the 26th of November 2026. The contract includes an option to extend the management term by twelve months. The camp management firm is providing a number of minor assets including kitchen equipment (such as pots, pans), bed linen and towels and other non-fixed furnishings. Westgold has been advised of the nature of the contract and the assets that are owned by the camp management firm or hired from third parties.

2.2.3 Bluebush Accommodation Village Finances

2.2.3.1 Construction Cost

The Shire constructed the Bluebush Accommodation Village facilities by coordinating the purchasing and/or building a significant portion of the infrastructure and assets. The stage 1 assets (SPQs, kitchen, dining room etc) have been leased from a third party under a lease to buy option. The lease to buy contract included buy-out provisions. Since opening of the Bluebush Accommodation Village, the Shire exercised its right to buy the stage 1 assets and owns the assets outright.

While most of the assets and infrastructure are Shire owned, a financial rental agreement currently exists over the stage 2 extension assets (100 rooms and two laundry blocks) at the Bluebush Accommodation Village. The Shire confirmed the early settlement of those assets from the financing company and anticipates that this acquisition will be complete prior to the disposal process for the Bluebush Accommodation Village being completed (if the disposal transaction proceeds). If the Shire triggers the 'early settlement' provisions of the financial rental agreement before the 26 February 2026, the total payable for the acquisition of the stage 2 rooms and laundries will be \$735,318 excl. GST and the break fee will be an additional \$8,892.85 excl GST. It should be noted that the final rental payment is due in June 2026 and the Shire then acquires the stage 2 camp assets in full.

The price/s offered by Westgold when the Shire sought proposals through the RFT process all assumed that the Bluebush assets on Lot 500 and 501 would be owned by the Shire (not leased) by the time of settlement. If the disposal transaction is to proceed, the Shire has negotiated provisions with the financing company of the facilities to acquire full ownership of the stage 2 assets (100 rooms and 2 laundries) prior to the disposal contract with Westgold being fully executed/delivered.

Of note, the Bluebush Accommodation Village was initially constructed on a Crown Reserve (ie State Government owned land) that had a vesting order in favour of the Shire that permitted the Bluebush Accommodation Village development to be built. Lots 500 and 501, the land upon which the Bluebush Accommodation Village was built on, were subsequently purchased by the Shire of Coolgardie in 2025. The Shire is now Freehold owners of the land.

In total the Shire has spent \$24.88M on Capital Costs to develop the Bluebush Accommodation Village. That figure includes all development costs including the land purchase costs, construction contract costs and previously approved/undertaken lease buyouts lease provisions. It does not include lease payout provisions/purchasing for the remaining lease (ie remaining two instalments totalling \$735,318 excl. GST and the break fee of \$8,892.85 excl GST). The table below highlights the capital expenses on the Bluebush Accommodation Village via financial year.

	21/22	22/23	23/24	24/25	TOTAL
Stage 1	1,873,542	7,893,016	9,246,705	29,081	19,042,343
Stage 2		1,023,933	4,495,329		5,519,263
Land				323,092	323,092
TOTAL*	1,873,542	8,916,949	13,742,034	352,173	24,884,698

* All figures are GST Exclusive

2.2.3.2 Financing the Construction of Bluebush Accommodation Village

The Shire of Coolgardie primarily funded the construction and acquisition through loan finance that was provided to the Shire from the Commonwealth Bank and more recently the ANZ Bank. In total \$22.5M of loan funding was gained for the \$24.88M in Capital Expenditure. The gap between loan finance and the total capital costs (ie \$2.38M) was funded through Shire funds. The table below details the drawdown of the loans.

Loans	21/22	22/23	23/24	24/25	TOTAL
Stage 1	2,000,000	6,250,000	9,250,000		17,500,000
Stage 2		2,500,000	2,500,000		5,000,000
	2,000,000	8,750,000	11,750,000	0	22,500,000

Since the opening of the Bluebush Accommodation Village Shire has progressively paid down the loan balances. Additionally, in early 2025 the loans were refinanced to assist in the Shire's cashflow needs. The status of Council's loans is reported to the Council each month in the month financial report. Specifically, *Note 9 - Borrowings of the Statement of Financial Activity* highlights the loan balances. The 31 October 2025 Statement of Financial Activity (included in the 25 November 2025 Council Agenda) indicated that the principal outstanding for loans that are attributable to Bluebush Accommodation Village were/are (excluding the finance rental agreement with Vestone):

Loan	Principal Outstanding (\$)
Bluebush Accommodation Village – Stage 1 Building (CBA refinanced)	7,287,029
Bluebush Accommodation Village – Stage 1 Construction (ANZ refinanced)	4,646,000
Bluebush Accommodation Village – Stage 3 Executive Rooms (CBA refinanced)	316,757
Stage 1: Subtotal	12,249,786
Bluebush Accommodation Village – Stage 2 Construction (CBA refinanced)	1,834,724
Bluebush Accommodation Village – Stage 2 Construction (ANZ refinanced)	1,874,995
Stage 2 Subtotal	3,709,719
TOTAL	\$15,959,505

2.2.3.3 Operating Performance

The operating performance of the Bluebush Accommodation Village has been largely predicated on room occupancy rates. Occupancy rates at the Bluebush Accommodation Village have been variable since the Bluebush Accommodation Village opened some three years ago with the occupancy hitting lows of 30% for months at a time, but are currently high (over 80%) with short term projections being that occupancy will remain at or above this level in the near term.

The table below highlights the operating performance from a financial perspective for the Bluebush Accommodation Village. Note the figures exclude loan/lease repayments and depreciation but highlight that, from an operating perspective, the Bluebush Accommodation Village has been profitable in every year since it has opened.

	2022/23	2023/24	2024/25	2025/26 *	TOTAL
Gross Income (\$)	5,492,572	10,120,228	8,744,244	8,743,035	\$33,100,079
Less: Gross Operating Expenditure (\$)	2,569,305	5,132,885	5,115,454	5,114,618	\$17,932,262
Gross Profit (\$)**	2,923,267	4,987,343	3,628,790	3,630,416	\$15,169,816

* 1 July – 31 October period

** All figures are GST Exclusive

Financing of Stage 2 Assets

The table below highlights costs that have been attributed to the stage 2 finance rental.

Financing	23/24	24/25	25/26	TOTAL PAYMENTS TO DATE*
Stage 2 – 100 rooms and 2 laundries	1,213,274.70	2,022,124.50	808,849.80	\$4,044,249.00

* All figures are GST Inclusive

Like Borrowings, Lease/Financing Liabilities are reported to Council each month in the Statement of Financial Activity under *Note 10* of the Monthly Financial report. Note 10 in the 31 October 2025 Council report lists the lease liabilities relating to the Bluebush Accommodation Village as being \$1,064,172. As outlined earlier, discussions have been held with the lessor regarding the Shire paying out the lease provisions early and acquiring the rooms before the Bluebush Accommodation Village is potentially sold to Westgold. The pay-out figure is higher than the lease liability as it includes both a rental fee and a break fee of \$9,782.14 incl. GST.

2.2.3.4 Bluebush Accommodation Village – Disposal Process

The proposal to dispose of Bluebush Accommodation Village has been discussed and debated by Council on numerous occasions over the past six (6) months. The Table below summarises the processes and decisions that have been made to get this potential disposal process to the point that is at currently.

	Item	Date	Action
1	In Principal Approval	24/6/25	Council 'in-principal' approval to commence disposition process.
2	Tender Specification Approval	9/9/25	Council considers Draft RFT documents for the proposed disposition of Bluebush Accommodation Village and approves the release of the RFT.
3	Tender Period	Sept - Oct 2025	Tender was advertised in accordance with section 3.58 of the Local Government Act. Tender process including site visits, addenda, clarifications and probity oversight. Tender period closed on 28/10/25. A total of four (4) tender bids were received from the following tenderers: • Astral Resources • Goldfields Investments Pty Ltd • Westgold Resources Ltd (Complying offer) • Westgold Resources (Alternate offer)
4	Tender Evaluation	Nov 2025	A Council approved evaluation panel assessed all submissions against the compliance and weighted criteria and identified a recommended preferred tenderer. The tender evaluation process was overseen by an independent probity officer with a letter of probity and due diligence conformance provided as part of the tender evaluation recommendation.
5	Tender Award – Preferred Bidder Status	25/11/25	Council considered the Tender Evaluation report and resolved the following:

	Item	Date	Action
			<i>That Council:</i> <i>1. Award Preferred Tenderer status for Tender 01/2025 – Disposal of the Bluebush Accommodation Village to Westgold Resources Ltd (ABN 60 009 260 306), on the basis of</i> <i>a. the Alternative Offer being the designated Preferred Tender received, for the purchase price of \$22,055,000.00 (including GST), which includes the purchase of the remaining portion of Lot 500 in addition to all of Lot 501 and the Bluebush Accommodation Village,</i> <i>b. the Westgold Conforming Tender be additionally considered as the secondary preferred Tender for consideration, for the purchase price of \$20,130,000 (including GST), which only includes the existing Bluebush Village Site.</i> <i>2. Authorise the Chief Executive Officer to issue a Conditional Letter of Award and contract to Westgold Resources Ltd, requiring payment of the 2% deposit within the specified timeframe for the preferred Alternative Tender submission.</i> <i>3. Approve the preparation of the Business Plan including the Westgold preferred Alternative Tender Submission and the secondary preferred conforming Tender submission required under section 3.59 of the Local Government Act 1995 (WA) for the proposed major land transaction, for Council final consideration prior to approval for public advertising.</i> <i>4. Resolve that the proposed disposal and settlement cannot be finalised until:</i> <i>a. the Business Plan has been approved for advertising,</i> <i>b. public notice has been undertaken for a minimum of six weeks,</i> <i>c. any submissions received have been considered and responded to as required, and</i> <i>d. a further report is presented to Council seeking a final decision on the disposal.</i> <i>5. Note that, subject to final Council approval following the statutory process, settlement and land transfer are anticipated to occur in February/March 2026.</i>
6	Advice to Westgold	01/12/2025	Following Council endorsement, the Shire sent a conditional letter of award and contract to Westgold.
7	Draft S3.59 Business Case	5/12/2025	A Preliminary Draft Business Case was prepared.

	Item	Date	Action
8	Business Case Circulation	10/12/2025	As the Business Case may have been considered to contain commercially sensitive information, the document was sent to Westgold for review.
9	Preliminary Discussions	12/12/2025	Meeting scheduled to be held with Westgold to discuss contents of Business Plan
10	Council consideration of S3.59 Business Plan	16/12/2025	Council considers the Draft Business Plan and resolves whether it wishes to release the business plan for public comment/submissions.

Council is now seeking public comment on the S3.59 Business Plan (this document). Given that the consultation period includes the Xmas/New Year period the Shire has extended the public consultation period from the minimum prescribed period of six (6) weeks to nine (9) weeks. At the conclusion of the consultation period Council will receive and consider all submissions that are made and will decide whether to proceed with the transaction or not.

2.3 Westgold Resources Ltd

As outlined above, Westgold Resources Ltd were selected by the Shire Council as the preferred tenderer for the Bluebush Accommodation Village. Westgold is one of Australia's leading gold producers with operations concentrated in the Murchison and Southern Goldfield's regions of Western Australia. It is a publicly listed company with approx. 944M shares on offer and a market capitalisation of approx. \$5.6B.

In recent times Westgold has expanded its operations in the Goldfields with the acquisition of Karora Resources in August 2024. Westgold has well over a decade of experience owning and operating FIFO villages and currently operates five (5) villages across regional WA with a total of 1,354 rooms.

Westgold has indicated that their Board has approved expenditure to acquire a suitable existing FIFO village within the Shire of Coolgardie.

3. KEY TERMS OF PROPOSED DISPOSAL

3.1 Price

Under the terms of Westgold's offer, it will purchase the Bluebush Accommodation Village assets on an 'as-is-where-is' basis from the Shire of Coolgardie. That essentially means that, if approved, on the date of settlement Westgold will legally own the land and buildings that make up the Bluebush Accommodation Village.

Two bids were submitted by Westgold – a conforming bid and an alternate bid. The RFT process stated that the disposal was on an 'as-is-where-is-basis' but did indicate that alternate bids could be provided if conforming bid was also submitted. The prices offered by Westgold were:

Conforming Bid	Alternate Bid
\$20,130,000 (GST Inc)	\$22,055,000 (GST Inc)

Both of Westgold's offers are cash offers that are not conditional on finance. Westgold has advised that all internal approvals have been obtained to purchase the Bluebush Accommodation Village. The proposed payment structure for both bids is, if one is accepted:

- 2% deposit on offered price payable immediately.
- Balance of offer price payable at settlement (estimated as Feb/Mar 2026).

The primary difference between the compliant bid and the alternate bid is the amount of land that is proposed to be acquired and the additional purchase price in consideration for the additional land. The compliant bid seeks to only purchase the land that the Bluebush Accommodation Village is physically situated on (All of Lot 501 and Part of Lot 500). In the alternate bid, Westgold is proposing to purchase all of Lot 500 and all of Lot 501 from the Shire.

For clarity, the Bluebush Accommodation Village is primarily built on Lot 501 but the stage 2 assets (100 rooms and 2 laundries) have been constructed on Lot 500. The Shire owns both of these lots. Lot 500 is approximately 17,285m² with the Bluebush Accommodation Village being built on approximately 7,450m² of the southern portion of the lot (43% of the total lot area). Westgold's alternate offer is seeking to add the undeveloped portion of the lot (approximately 9,835m² or 57% of the total lot area) into the purchase.

The alternate bid indicates that Westgold will pay an additional \$1,925,000 (GST Inc) for the acquisition of the additional land, equivalent to approximately \$196/m².

The compliant offer also includes requests to:

- Include a Due Diligence Condition that provides Westgold with 30 days to, at its cost, undertake enquiries regarding the assets, existing customer accommodation contracts/bookings, facilities management contracts and the timeline for Western Power's delivery of mains power to the Property; and
- Inclusion of Special Condition within the contract that requires the Shire to undertake planning/approval works to with the WAPC to adjust the boundary alignments to ensure that the whole of The Bluebush Accommodation Village is contained on one land parcel.

It should be noted that should Council accept either Tender offer by Westgold, Council will earn rates on the property into the future and this is additional income outside of the disposal of the asset.

3.2 Valuation

In March 2025 the Shire commissioned an independent valuation of the Bluebush Accommodation Village from a licensed property valuation firm – Acumentis. The purpose of the valuation for internal accounting needs and to prepare for the potential/possible disposal of the asset.

The Valuation Report indicated that Valuing FIFO camps was a particularly difficult task as there are numerous methods in which a valuation could be undertaken. It should be noted that when valuing the Bluebush Accommodation Village, Acumentis were provided with the FY24 financial figures and occupancy rates for the Bluebush Accommodation Village up to March 2025. At that time the Bluebush Accommodation Village occupancy levels were lower than is currently being experienced.

The Acumentis Valuation (dated 5/8/25) put the Market Value of the Bluebush Accommodation Village on an as-is-where-is basis at \$19.8M (GST Inclusive). The Westgold bid to purchase the Bluebush Accommodation Village (conforming bid) is 1.6% higher than this figure, noting that the Bid was received on 28/10/25.

3.3 Other Commitments

Through the Shire run tender process, Westgold Resources Ltd has also confirmed that:

- It plans to continue operate the Bluebush Accommodation Village as a high-quality, well-maintained accommodation village.
- It intends on retaining the existing camp operations contract with the existing provider until the end of that contract term (18/11/26).
- It will honour all existing accommodation contracts/bookings.
- It will commit to reserving rooms at the Bluebush Accommodation Village for short term critical service providers required by the Shire including doctors, dentists and other health professionals.
- It will source supplies, logistics and maintenance services locally to ensure ongoing benefits to the Shire's economy. This includes a commitment to giving preference to suppliers in Kambalda, Coolgardie and Kalgoorlie whenever such engagements remain commercially competitive.
- It will continue to support local community groups and work with the Shire to support the delivery of the Shire's Strategic Community Plan and the Shire's Creative and Cultural Plan.
- It understands that local government rates will be due and payable annually on the Bluebush Accommodation Village once they have purchased the property.

4.0 STATUTORY PROVISIONS

Section 3.59 of the Local Government Act 1995 details the process governing Commercial Enterprises by local governments, including Major Land Transactions and Major Trading Undertaking.

A Major Land Transaction is defined by the Act to be a land transaction that is not exempt under the Act, and where the total value of:

- The consideration under the transaction; and
- Anything done by the local government for achieving the purposes of the transaction is more, or is worth more, than \$2 million.

A Major Trading Undertaking is defined as a trading undertaking that:

- in the last completed financial year, involved; or
- in the current financial year or the financial year after the current financial year, is likely to involve expenditure by the local government of more than \$5 million for the purposes of this definition.

The Trading Undertaking means an activity carried on by a local government with a view to producing profit.

The proposed disposal of the Bluebush Accommodation Village to Westgold Resources Ltd meets the definition of a Major Land Transaction and a Major Trading Undertaking.

Before the Shire enters into a Major Land Transaction or a Major Trading Undertaking, it is required to prepare a Business Plan that includes an overall assessment of Major Trading Undertaking and Major Land Transaction including:

- expected effect on the provision of facilities and services by the Shire;
- expected effect on other persons providing facilities and services in the district;
- expected financial effect on the Shire;
- expected effect on the Shire's Plan for the future;
- the ability of the Shire to manage the performance of the transactions; and
- any other matter prescribed for the purposes of the subsection.

The Local Government Act 1995 also requires the Shire to give state-wide public notice that:

- the Shire proposes to enter into a Major Land Transaction and Major Trading Undertaking described in the notice; and
- a copy of the Business Plan may be inspected or obtained at any place specified in the notice.

The Shire is to make a copy of the Business Plan available for public inspection in accordance with the notice. The Shire is to also publish a copy of the Business Plan on its official website. Submissions about the proposed land transaction or undertaking may be made to the Shire before a day to be specified in the notice, being a day that is not less than six weeks after the notice is given.

After the last day for submissions, the Shire is to consider any submissions made and may decide by absolute majority to proceed with the undertaking and transaction as proposed or so that it is not significantly different from what was proposed.

5.0 ASSESSMENT OF TRANSACTION

5.1 Expected effect on the provision of facilities and services by the Shire

As the Bluebush Accommodation Village is an existing, operating facility within the Townsite of Kambalda and Westgold plans to continue to operate the facility much like the Shire has, the disposal of the Bluebush Accommodation Village is not expected to have any material impact on the facilities and services provided by the Shire nor adverse economic impact on local businesses. It is envisaged that, if sold, Shire administrative resources will be freed up to work on other Local Government matters.

5.2 Expected effect on other persons providing facilities and services in the region

As the Bluebush Accommodation Village is an existing, operating facility within the Townsite of Kambalda and Westgold plans to continue to operate the facility much like the Shire has, the disposal of the Bluebush Accommodation Village to Westgold is not expected to have any material impact on other persons providing facilities and services in the region.

If the disposal proceeds, Westgold has committed to honouring existing bookings at the facility and has indicated an intention to continue with the existing camp management contractor until at least late 2026.

5.3 Expected financial effect on the Shire

If the Shire proceeds with the disposal of the Bluebush Accommodation Village, the Shire's financial position will be fundamentally different than it currently is. The disposal revenue of either \$20,130,000 or \$21,055,000, depending on which offer is selected, would be used to retire debt that is associated with the construction of the Bluebush Accommodation Village and paydown the remaining lease/buyout costs. These debts currently include a total of \$16,778,136.94 incl. GST:

- \$15,959,505 (Loans) and
- \$818,631.94 (early settlement and break fee for stage 2 finance rental agreement)

of the total remaining Council debt budgeted for 30 June 2026 of \$25.5 million.

Residual funds available after debt repayment could be used for a range of other purposes including:

- Paying down further Shire debts;
- Supporting the development of additional facilities and/or services in the District;
- Investing funds in other assets;
- Placing the funds into Reserve Accounts to fund future works;
- Rate relief; and/or
- A combination of the above matters.

5.4 Expected effect on the Shire's Plan for the future

The Shire's Vision is for 'A connected, progressive & welcoming community.' The following three pillars within the Plan for the Future are relevant to this decision.

PILLAR 1	PILLAR 2	PILLAR 3
Accountable and Effective Leadership	Thriving Economy	Effective Management of Infrastructure

The Shire's Community Strategic Plan list several other informing plans that require financial resources to implement strategies listed therein. The additional revenues obtained through the proposed disposal arrangement would provide resources to assist in the achievement of goals and deliver of strategies listed in Council endorsed plans.

While not a specific component of the Shire's Strategic Planning Framework, the Shire has recently developed and adopted a Financial Recovery Plan in response to questioning and commentary by the WA State Government re the Shire's finances. That plan stated clear priorities for the Shire being:

- Protect the Shire's ability to operate
- Strengthen its financial governance
- Responsibly manage debt
- Grow income from other sources
- Keep costs under control
- Maintain or improve service levels, and
- Take care of infrastructure.

The Financial Recovery Plan specifically refers to the need/plan to reduce Shire debt levels and specifies that the proposed disposal of the Bluebush Accommodation Village is a key initiative to deliver the Recovery Plan.

5.5 The ability of the Shire to manage the performance of the transactions

The proposed disposal of the Bluebush Accommodation Village is a significant transaction for the Shire of Coolgardie. While the Shire staff have considerable skills and experience in procurement and commercial transactions, a range of external support has been bought in to assist with this proposed transaction. This has included seeking support from:

- An Independent asset/land valuer
- A consulting firm providing procurement, tendering and contract management support
- A management consultancy firm that has experience in large-scale Local Government commercial transactions
- A probity auditing service to ensure that the Tender process complied with the Local Government Act provisions.

If the Council agrees to progress with the disposal of the Bluebush Accommodation Village:

- The commercial consultant will assist in discussions/negotiations with Westgold;
- A legal firm will be engaged to review contract documentation prior to finalisation; and
- A settlement agent will be engaged to assist with the statutory land transfer processes.

5.6 Other matters

In accordance with section 3.58(4)(c) of the Local Government Act 1995, the Shire has obtained the market value of the disposition and provided to the public as part of this Business Plan.

If the transaction outlined in this Business Plan proceeds, the Shire will need to undertake a significant review of both the 2024/25 Budget and the Shire's Long Term Financial Plan as the transaction will have a fundamental impact on the financial projections for the Shire for both the short and long term. Appropriate statutory processes will be followed and the Council and the community will be appropriately informed as the process progresses.

6. OPTIONS

While the Shire has nominated Westgold as the preferred tenderer for the purchase of The Bluebush Accommodation Village, at this point in time, it has not committed to disposing the assets.

If the Shire does not proceed with the disposal of the Bluebush Accommodation Village, the asset will remain in the ownership of the Shire and the Shire will continue to operate the facility. The Shire's debt levels would remain high in the short/medium term but would likely progressively reduce as operational surpluses from the Bluebush Accommodation Village are used to pay down loan principal amounts.

If retained in the longer term, there is a potential for a financial windfall to the Shire as, once the Bluebush Accommodation Village related loans are paid off, there is potential for significant financial upside. Having said that, the facilities are progressively ageing and will require refurbishment/renewal at some point to remain contemporary, there is no guarantee that the Bluebush Accommodation Village will operate as a profit-making entity in the medium/long term and significant Shire administration resources are currently dedicated to Village related matters rather than other local government services/facilities.

Four distinct options have been developed for consideration/comment (see below). The pros and cons of each option have also been briefly listed. While Council has indicated a preference for Option 2 (alternate bid) or Option 1 (conforming bid) the other options that involve not accepting any bids remain as viable alternatives.

Option 1: Accept the compliant offer from Westgold (\$20,130,000)

Pros

- Shire disposes of the Bluebush Accommodation Village for a value that exceeds the independent valuation that it has received.
- Shire debts levels significantly reduced.
- Shire retains the undeveloped portion of Lot 500 for future use and/or development
- Residual funds available post debt repayment that can be used for other purposes
- Shire receives increased rate income as Westgold would pay rates on the Bluebush Accommodation Village
- Shire staff focus can be removed from the Bluebush Accommodation Village and placed back onto other Council business.
- Risk associated with occupancy rates and potential losses in revenue is removed
- Requirement for repairs, upkeep and facility upgrades is not an additional burden on Shire income.

Cons

- Shire permanently lose ownership of the land and loses control of the operations of the Bluebush Accommodation Village.
- Loss of any possible upside in village operational performance and or valuation increase into the future.

Option 2: Accept the alternate offer from Westgold (\$22,055,000)

Pros

- Shire disposes of the Bluebush Accommodation Village for a value that exceeds the independent valuation that it has received.
- Shire receives additional \$1.925M (GST Inc.) for the disposal of land that it purchased for significantly less than this amount and has no current or future plans to use/develop.
- Shire debts levels significantly reduced.

- Significant residual funds available post debt repayment that can be used for other purpose.
- Shire receives increased rate income as Westgold would pay rates on the Bluebush Accommodation Village and on the additional acquired land.
- Shire staff focus can be removed from the Bluebush Accommodation Village and placed back onto other Council business.
- Risk associated with occupancy rates and potential losses in revenue is removed
- Requirement for repairs, upkeep and facility upgrades is not an additional burden on Shire income.

Cons

- Shire permanently loses ownership of the land and loses control of the operations of the Bluebush Accommodation Village.
- Shire loses the ability to use/develop the undeveloped portion of Lot 500 for alternative purposes.
- Loss of any possible upside in Village operational performance and or valuation increase into the future.
- The footpath would need to be relocated to the verge for the access to the school, however the cost of relocation is a small impost compared to the additional remuneration received for the remaining portion of Lot 500.

Option 3: Do Not Accept Offer – Continue to Operate the Bluebush Accommodation Village under current arrangements

Pros

- Shire retains ownership of the land and assets
- Potential long-term upside financial gains in capital value and/or continued good occupancy leading to operational performance and financial returns to Council/community.
- Shire retains control over room pricing and can determine which companies/individuals occupy the Bluebush Accommodation Village into the future.

Cons

- Shire debt levels remain high.
- Shire retains market risk related to the ownership and operation of an accommodation village and fluctuating mining conditions.
- Shire administration time and resources spent on village activities rather than traditional local government services/facilities.
- Asset renewal will be required in future requiring additional capital expenditure.
- When current large short term occupancy contracts run out, urgent replacement contracts will need to be entered into.
- The income earned from the Bluebush Accommodation Village would need to be significant, ie current levels, to ensure that Council is able to maintain its debt, cover capital and maintenance expenses, and contribute back to Council providing a positive revenue stream.
- The retention of the debt would result in Council's Going Concern issues remaining in place for a significant period of time until the majority of the debt was repaid.
- Due to the retention of the debt, Council would also not be in a position, if needed, to borrow funds for other significant projects or actions required.

Option 4: Do not Accept Offer - Shire initiates new process to lease the land and assets in lieu of Freehold purchase.

Pros

- Shire retains the land and assets
- Alternative models of land and asset management/operation could be explored that provide guaranteed revenues with a lower risk profile than the current operating model. (ie lease payment, profit share arrangements or a combination of these items)
- Shire retains ability to develop portion of Lot 500.

Cons

- Significant Shire resources have been spent on the RFT and S3.59 Business Case development processes to date. A new process would incur similar additional costs but may not deliver better value for money outcomes for the Shire.
- Potential reputational damage to the Shire on the basis that Shire has indicated its intentions via numerous decisions that it intends to dispose of the Bluebush Accommodation Village. Bidders have responded to the Shire's RFT in good faith. Changing the proposed method of disposal at this stage could potentially be seen as poor corporate conduct.
- Alternative bids were permitted in the current Tender process, with no tenderer offering to lease the property/assets in lieu of purchasing them on an 'as is where is basis.'
- If the lessee cannot secure occupancy levels for profitability, the asset could be returned back to Council management earlier than expected.
- The Bluebush Accommodation Village asset, if leased would continue to depreciate and require capital for repairs, maintenance, upkeep and upgrades, requiring financial input from Council.
- Staff time would be required to be allocated to managing the lease and Council obligations
- The lease payment amount, currently unknown, would need to be significant to ensure that Council is able to maintain its debt, cover capital expenses, and contribute back to Council providing a positive revenue stream.
- The retention of the debt would result in Council's Going Concern issue remaining in place for a significant period of time until the majority of the debt was repaid.
- Due to the retention of the debt Council would also not be in a position, if needed, to borrow funds for other significant projects or actions required.

7.0 TIME FRAMES

The Business Plan for the Major Land Transaction and Major Trading Undertaking for the disposal of The Bluebush Accommodation Village to Westgold will be publicly advertised, as required under the Local Government Act 1995.

Following the public advertising period, the Shire will consider all submissions that are made and may decide (by absolute majority) to proceed with the Major Land Transaction and Major Trading Undertaking as described in this Business Plan in accordance with section 3.59 of the Local Government Act 1995 or may decide to not proceed with the transaction.

The current proposed timeframes for this transaction (should it proceed) are tabled below:

Date	Action/Outcome
16 th December 2025	Shire Council considers Business Plan
17 th December – 17 th February 2026	Advertising period. While the Local Government Act requires a six (6) week public advertising period, given that this matter is being considered over the Xmas/New Year period, the Shire is proposing to advertise and seek comments for an extended period – approximately nine (9) weeks.
24 February 2026	Shire Council considers public submissions on Business Plan and determines whether to proceed with the transaction or not.
24 th March 2026	If the Council agrees to dispose of the land and assets, settlement is scheduled to occur 28 days after the Council decision

8.0 LODGEMENT OF SUBMISSIONS

Submissions on the intended disposition are to be made in writing and to be received no later than 4.00pm, 17 February 2026. While submissions will be received in any format, submitters are encouraged to indicate which Option they would prefer Council to take, noting that four alternate options have been detailed in Section 6 of this Business Plan.

Submissions to be addressed to the:

Chief Executive Officer
Shire Coolgardie
Irish Mulga Drive
KAMBALDA, WA, 6442

Submissions may also be submitted electronically to mail@coolgardie.wa.gov.au.

11.2 Operation Services**11.2.1 LIST OF PAYMENTS - NOVEMBER 2025**

Location: Nil
Applicant: Nil
Disclosure of Interest: Nil
Date: 9 December 2025
Author: Raj Subbiah, Finance Manager

SUMMARY

For Council to receive the list of accounts for November 2025.

BACKGROUND

The Local Government (Financial Management) Regulations 1996, Regulation 13(3)(b) requires that Council receive a list of accounts paid in the month, and that this be recorded in the minutes. Council has delegated to the Chief Executive Officer that authority to make these payments from Municipal and Trust Funds.

COMMENT

Presented in this item is a table of accounts (invoices) and includes that cheque (or EFT) identifier for the transaction, the entity, date, and amount paid, description of the goods, service, or other that relates to the payment. Extra details of invoices relating to payments are included for the information of Councillors.

The schedule of payment made under delegated authority as summarised below and recommended to be received by Council, has been checked and is supported by vouchers and invoices which have been duly certified as to the receipt of goods and provision of services, and verification of prices and costings.

Significant Payments for the month of November 2025 are: -

1. Sirrom Village Services – Management of Bluebush Village
2. Water Corporation – Water Usage Various Locations
3. Main Roads Western Australia – Refund of Grant

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations 1996, Regulation 13 – Lists of Accounts

POLICY IMPLICATIONS

CS-PROCUREMENTS POLICY. Policy CS-11 sets the guidelines with regards to the purchase of goods or services provided.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS**Accountable and effective leaders**

Maintain integrated strategic and operational plans

High quality corporate governance, accountability and compliance

ATTACHMENTS**1. List of Payments - November 2025****VOTING REQUIREMENT**

Simple majority

OFFICER RECOMMENDATION

That Council:

1. Receive listing (attached) of accounts paid during the month of November 2025 by the Chief Executive Officer under delegated authority of Council.
 - a. Municipal accounts totalling \$1,667,879.06 on municipal vouchers EFT29775 – EFT29909 and Direct Debits
 - b. Credit Card totalling \$13,886.87
 - c. Fuel card payments totalling \$35,466.97
 - d. Woolworths Payment Total \$3,153.68

COUNCIL RESOLUTION #229/2025

Moved: Cr Anthony Ball

Seconded: Cr Tammee Keast

That Council:

1. Receive listing (attached) of accounts paid during the month of November 2025 by the Chief Executive Officer under delegated authority of Council.
 - a. Municipal accounts totalling \$1,667,879.06 on municipal vouchers EFT29775 – EFT29909 and Direct Debits
 - b. Credit Card totalling \$13,886.87
 - c. Fuel card payments totalling \$35,466.97
 - d. Woolworths Payment Total \$3,153.68

In Favour: Crs Paul Wilcox, Anthony Ball, Tracey Rathbone, Tammee Keast, Daphne Simmons, Corey Matthews and Julie-Ann Williams

Against: Nil

CARRIED 7/0

Shire of Coolgardie
Payments by Delegated Authority
01 November to 30 November 2025
EFT's

EFT	Date	Name	Description	Amount
EFT29775	07/11/2025	Adroit Mining Services	Atriplex Road Stormwater Drain Repairs	\$ 695.37
EFT29776	07/11/2025	Aerodrome Management Services	Kambalda Compliance Support & Site Visit Oct 2025	\$ 4,923.71
EFT29777	07/11/2025	Agent Sales And Service Pty Ltd	Waste Water Treatment Plant - 2 X 1000Ltr Sodium Hhpochlorite	\$ 2,035.00
EFT29778	07/11/2025	Alu Glass -Kbwh Pty Ltd	Repairs - Kambalda Admin Building Rear Door	\$ 803.00
EFT29779	07/11/2025	Ampol (Formally Caltex Australia)	Fleet Fuel October 2025	\$ 6,579.26
EFT29780	07/11/2025	Anthony Raymond George Ball	Mileage Claim 21 - 23 Oct 2025	\$ 396.00
EFT29781	07/11/2025	Asset Valuation Advisory	Fair Value Assessment Of Bluebush Village 228 Rooms	\$ 12,320.00
EFT29782	07/11/2025	Blackwoods - J. Blackwood & Son Limited	P357 Parts & Repairs Fuel Treatment	\$ 489.04
EFT29783	07/11/2025	Boc Limited	Cylinder Service 28.09.2025 - 28.10.2025	\$ 280.96
EFT29784	07/11/2025	Boulder Electrical Services	Vibe Coolgardie Electrical Pump Repairs (Sep 2025)	\$ 1,140.48
EFT29785	07/11/2025	Bp Australia Limited	Fleet Fuel October 2025	\$ 7,851.68
EFT29786	07/11/2025	Business News Pty Ltd	Advertising - Native Advert Commercial 2 & 8 Oct 25	\$ 7,260.00
EFT29787	07/11/2025	Casair Pty Ltd	Repayment Of Casair Liability - October 2025 (1 invoice)	\$ 22,000.00
EFT29788	07/11/2025	Celebration Windows Australia Pty Ltd	Administration - Christmas Decals	\$ 1,920.00
EFT29789	07/11/2025	Christian Aboriginal Parent-Directed-	Donation - End Of Year Presentation 2025	\$ 300.00
EFT29790	07/11/2025	Cleanaway Pty Ltd	Kambalda Bin Collection -October 25 (5 invoices)	\$ 32,863.93
EFT29791	07/11/2025	Cloud Collections Pty Ltd	Professional Fees - Application For Substitute Services Wa	\$ 893.75
EFT29792	07/11/2025	Container Refrigeration Pty Ltd	Bbv - Refrigerated Container Hire Oct 2025	\$ 3,733.95
EFT29793	07/11/2025	Corey James Matthews	Mileage Claim 14-28 Oct 2025	\$ 528.00
EFT29794	07/11/2025	Daphne Mae Simmons	Mileage Claim 14-28 Oct 2025	\$ 528.00
EFT29795	07/11/2025	Dean'S Auto Glass (Ohsh Upty Ltd)	P348 - Supply & Fit Glass	\$ 376.00
EFT29796	07/11/2025	Eagle Petroleum (Wa) Pty Ltd	Bbv 10L Tank Hire & Fuel October 2025 (3 invoices)	\$ 21,985.96
EFT29797	07/11/2025	Emyjr Services - Grb Resources Pty Ltd	Korf Connie Cafe 6 Months Grease Trap Clean	\$ 1,353.00
EFT29798	07/11/2025	Ess Kambalda Village- Compass	Catering - Election 19 Oct 2025	\$ 341.00
EFT29799	07/11/2025	Fiesta Canvas - Bj Dowell And Si Flynn-Dowell Pty Ltd	Coolgardie Pool - Shade Sail Installation 28/10/2025	\$ 814.00
EFT29800	07/11/2025	First National Real Estate Kalgoorlie - Wades Kal Pty Ltd	13/8 Myoporum Rental 19/11 - 18/12 2025	\$ 2,761.89
EFT29801	07/11/2025	Fluiconnecto Ryco Australia Pty Ltd	P357 Hydraulic Parts & Repairs	\$ 755.98
EFT29802	07/11/2025	Freerange Supplies	Compliance - Inspection/Service Of Firearms	\$ 87.00
EFT29803	07/11/2025	Geoffrey Harcombe	Consultant - Enviromental Health Inspection (06 - 29 Oct 2025)	\$ 2,170.00
EFT29804	07/11/2025	Gibson Soak Water Co	Supply & Delivery - Administration Water	\$ 153.00
EFT29805	07/11/2025	Goldfields Engraving	Name Plaques For Councillors	\$ 220.00
EFT29806	07/11/2025	Goldfields Pest Control	Inspect & Report Krcf Building	\$ 2,970.00
EFT29807	07/11/2025	Goldfields Records Storage	Std Box Storage 30 Days & Services	\$ 537.90
EFT29808	07/11/2025	Guardian First Aid And Fire - Harris Family Trust	Coolgardie Depot & Tip First Aid Inspections & Supplies (Sep 2025)	\$ 2,561.49
EFT29809	07/11/2025	Hesperian Press	Coolgardie Visitor Centre Stock For Resale	\$ 631.25
EFT29810	07/11/2025	Hse Collective	Professional Fees - Whs Consultant 20-23 Oct 2025	\$ 4,440.00
EFT29811	07/11/2025	Iga Coolgardie -Moran Store - Boothey Family	Coolgardie Office Supplies Sep 2025	\$ 140.59
EFT29812	07/11/2025	Ingenua Pty Ltd	Coolgardie Truck Stop - Linemarking Concept Design	\$ 1,945.68
EFT29813	07/11/2025	Integrated Ict - Market Creations Technology Pty Ltd	Various Monthly IT Services October 2025 (6 invoices)	\$ 32,078.12
EFT29814	07/11/2025	It Vision - Readytech	Altus & Synergy Annual Subscription Quarter 1 (July - September 2025) (1 invoice)	\$ 25,372.80
EFT29815	07/11/2025	Intersport The Gillies Trust T/As (Were Sports Power)	Coolgardie Rec Centre - Sporting Equipment	\$ 842.87
EFT29816	07/11/2025	Jll - Jones Lang Lasalle (Wa) Pty Ltd	Wardens Court - Water Chargees 01 Jul 2025 - 06 Oct 2025	\$ 1,639.73
EFT29817	07/11/2025	Jobfit Health Group	Pre Employment Medical - Finance Officer	\$ 569.80
EFT29818	07/11/2025	Jointly Planning And Mapping - Jana Bothma Joubert	Planning Consultant - 29/09/2025 - 10/10 2025	\$ 6,402.00
EFT29819	07/11/2025	Kalgoorlie Feed Barn -The Relph Equine Trust	Animal Approved Carrier X2	\$ 100.00
EFT29820	07/11/2025	Kambalda Hotel - Jsd Holdings (Wa) Pty Ltd	Catering Special Council Meeting 21/10/25	\$ 198.00
EFT29821	07/11/2025	Kennards Hire Pty Ltd	Warden Finnerty'S Portaloo Hire (Oct 25)	\$ 123.20
EFT29822	07/11/2025	Kodi Sticklen	Staff Reimbursement - As Per Contract	\$ 1,034.10
EFT29823	07/11/2025	Leeson Electrical Contracting	Emergency Led Lights & Fitting Replacements	\$ 1,993.96
EFT29824	07/11/2025	Limitless Promotions - Carlies Beach Pty Ltd Atf The Bragg Family Trust	Dog & Cat Licence Tags 2028 (Black On Blue) Inc Artwork	\$ 293.00

Shire of Coolgardie
Payments by Delegated Authority
01 November to 30 November 2025
EFT's

EFT	Date	Name	Description	Amount
EFT29825	07/11/2025	Milagros Mihal	Annual Rates 4Th Prize Winner - Per Council Resolution #117/2025	\$ 500.00
EFT29826	07/11/2025	Mister Signs	Waste Facility Signage	\$ 363.00
EFT29827	07/11/2025	Napa Kalgoorlie	P360 - Maintenance Partts & Repairs	\$ 524.66
EFT29828	07/11/2025	Ohms Enviroment Pty Ltd-Redohms Group	Coolgardie Refuse Waste Water Sampling (Qrt 1 - Sep 2025)	\$ 3,202.06
EFT29829	07/11/2025	Omnicom Media Group Australia Pty Ltd - Marktforce	Advertising: Public Notice Disposal Of Lease 06.10.2025	\$ 822.15
EFT29830	07/11/2025	Plumbing Gas And Electrical Services	Bbv Grease Trap Maintenance Oct 2025	\$ 12,314.67
EFT29831	07/11/2025	Pryce Mining Services Pty Ltd	Bbv 500Kva Genset Hire - October 2025	\$ 12,589.72
EFT29832	07/11/2025	Pulse Software - L G Software Solutionspty Ltd	Software Licence - Risk Subscription 07/09/2025 To 06/09/2026	\$ 11,785.57
EFT29833	07/11/2025	Repco - Gpc Pacific Pty Ltd	P349 - Maintenance Parts & Repairs	\$ 327.41
EFT29834	07/11/2025	Resources Trading Hub - Building & Industrial Supplies Group Pty Ltd T/A	Soap Dispenser Replacements For Public Toilets	\$ 1,825.45
EFT29835	07/11/2025	Royal Life Saving Society Of Western Australia Inc	Rlswa Lg - Pool Lige Guard Training Renewal (9 Ppl)	\$ 1,575.00
EFT29836	07/11/2025	Rsea Pty Ltd	Coolgardie Visitor Centre - Face Masks (Cleaning Consumables)	\$ 335.56
EFT29837	07/11/2025	Sanders Rail Surveying	Reimbursement Of Refund - 2 X Rooms 14Th-23Rd Oct 2025	\$ 2,610.00
EFT29838	07/11/2025	Sheree Kathleen Forward	Coolgardie Seniors Function 20/10/2025	\$ 70.81
EFT29839	07/11/2025	Sirrom Village Services Pty Ltd	Management Of Blue Bush Village October 2025 (1 invoice)	\$ 512,219.80
EFT29840	07/11/2025	Steven Tweedie	Council Training 23 Oct 2025	\$ 4,230.28
EFT29841	07/11/2025	Supagas Pty Limited	Nickeltown Flourerers - 45Kg Lpg Cylinder	\$ 203.60
EFT29842	07/11/2025	Synergy	Electricity - Various locations October 2025 (5 invoices)	\$ 20,966.94
EFT29843	07/11/2025	Taps Industries Pty Ltd	Sylvester Street Sewerage Blockage Clearing	\$ 5,263.53
EFT29844	07/11/2025	Total Asphalt & Total Traffic Management Pty Ltd	400Ltr Emulsion - Road Maintenance	\$ 884.40
EFT29845	07/11/2025	Uniqco International Pty Ltd	Camp Sale Tender (16Hrs) & Truck Stop Resurfing Tender (9Hrs)	\$ 9,130.00
EFT29846	07/11/2025	Uon Pty Ltd	Generator Hire - October 2025	\$ 1,301.98
EFT29847	07/11/2025	Vanessa Australia	Coolgardie Visitor Centre - Stock For Resale	\$ 864.07
EFT29848	07/11/2025	Versatile Plant & Contracting Pty Ltd	Kambalda Runway Maintenance October 2025 (Vphc Jn 1090)	\$ 13,804.45
EFT29849	07/11/2025	Vision Intelligence Pty Ltd	Kambalda Airport - Hire Of Solar Cctv Cameras 28 Sep 2025 - 26 Oct 2025	\$ 924.00
EFT29850	07/11/2025	Western Airport Services - (Phoenixoz)	Kambalda Airport - Baggage Handling Fee - October 2025 (1	\$ 38,610.00
EFT29851	07/11/2025	Winc Australia Pty Ltd	Kambalda Administration - Cleaning Consumables	\$ 4,553.79
EFT29852	07/11/2025	Water Corporation	Water Usage & Services - Various locations (27 invoices)	\$ 67,164.46
EFT29853	14/11/2025	Woolworths Ltd	Gift Cards For Staff Service Awards	\$ 3,153.68
EFT29854	20/11/2025	3E Advantage Pty Ltd	Printer Services 01/10/2025 - 30/10/2025	\$ 4,583.16
EFT29855	20/11/2025	Air Liquide	Monthly Cylinder Hire Fees For Depots October 2025	\$ 73.13
EFT29856	20/11/2025	Anthony Raymond George Ball	Refund Of Councilor Nomination Fee 2025	\$ 100.00
EFT29857	20/11/2025	Aquatic Services Wa	Kambalda Pool Materials And Labour 05/11/2025 (3 invoices)	\$ 37,847.15
EFT29858	20/11/2025	Australia Post	Postage For October 2025	\$ 1,773.73
EFT29859	20/11/2025	Blackwoods - J. Blackwood & Son	Ca2174 , 0314 8680 , Champion Grommet Assortment .	\$ 162.95
EFT29860	20/11/2025	Bunnings Buildings Supplies	Fly Spray And Sunscreen For Coolgardie Tip	\$ 300.29
EFT29861	20/11/2025	Carly Agot	Transportation For Conferance 10/11/2025	\$ 102.42
EFT29862	20/11/2025	Casair Pty Ltd -Complete Aviation Group	Repayment Of Casair Liability As Per Council Resolution #09/2025 November 2025 (1 invoice)	\$ 22,000.00
EFT29863	20/11/2025	Central Regional Tafe	Roccs1 Training Course - Ranger	\$ 911.90
EFT29864	20/11/2025	Civic Legal	Professional Fees Disciplinary Proceedings Feb to Oct 2025 (4 invoices)	\$ 72,601.87
EFT29865	20/11/2025	Clever Patch	Clever Patch - Craft Supplies For Community Craft Sessions	\$ 194.63
EFT29866	20/11/2025	Coolgardie Primary School	Sponsorship Of End Of Year Concert 2025 Coolgardie Primary	\$ 300.00
EFT29867	20/11/2025	Crescendo Music (Australia) Pty Ltd	Crescendo Music - Instruments For Lbw Grant 15/07/2025	\$ 799.00
EFT29868	20/11/2025	Darryl Holbrook	Refund Of Councilor Nomination Fee 2025	\$ 100.00
EFT29869	20/11/2025	Data Divas -Leah Boucher	Annual Web Hosting - Bluebush Village Website	\$ 330.00
EFT29870	20/11/2025	Foxtel Management Ptt Ltd	Lr Facilities Kamgym Annual Foxtel Subscption	\$ 155.00
EFT29871	20/11/2025	Gibson Soak Water Co - The Trustee For The R W Brennan Trust	Supply And Delivery Of Spring Water For The Kambalda Administration Building For 12/11/2025	\$ 44.00
EFT29872	20/11/2025	Goldfields Engraving	Gavel Attachment And Engraving	\$ 269.50
EFT29873	20/11/2025	Goldfields Printing Co - Jemo Pty Ltd	Business Cards For Councillors - X6 Different Types	\$ 660.00
EFT29874	20/11/2025	Goodnews Newsagency	Newspaper For Kambalda Administration Building September 2025	\$ 211.60
EFT29875	20/11/2025	Ingenua Pty Ltd	Engineering Support As Per Rft 08/2024 October 2025	\$ 11,896.45
EFT29876	20/11/2025	Jobfit Health Group	Pre-Employment Medical And Drug Screen Lifeguard	\$ 284.90

Shire of Coolgardie
Payments by Delegated Authority
01 November to 30 November 2025
EFT's

EFT	Date	Name	Description	Amount
EFT29877	20/11/2025	Jointly Planning And Mapping - Jana Bothma Joubert	Provision For Town Planning And Strategic Projects And Land For 13Th-24Th October 2025	\$ 4,092.00
EFT29878	20/11/2025	Julie-Ann Williams	Refund Of Councilor Nomination Fee 2025	\$ 100.00
EFT29879	20/11/2025	Kalgoorlie Retravisison - Dorsett Retail Pty Ltd	Remote And Toaster For Coolgardie Rec Centre	\$ 97.00
EFT29880	20/11/2025	Kambalda Amateur Swimming Club	Kambalda Amateur Swimming Club	\$ 987.25
EFT29881	20/11/2025	Kambalda Volunteer Fire Brigade	Kambalda Volunteer Fire Brigade	\$ 2,130.00
EFT29882	20/11/2025	Keast Pest Management Services	Cat Management Ranger 21.10.2025 - 23.10.2025	\$ 120.00
EFT29883	20/11/2025	Keith Gregory	Refund Of Councilor Nomination Fee 2025	\$ 100.00
EFT29884	20/11/2025	Kristy Anne Marshall	Travel And Accomidation Reimbursment 11/11/2025	\$ 312.09
EFT29885	20/11/2025	Malcolm Raymond Cullen	Refund Of Councilor Nomination Fee 2025	\$ 100.00
EFT29886	20/11/2025	Mandalay Technologies Pty Ltd	Mandalay Software Annual Subscription For Kambalda Waste Facility 2025-2026 (1 invoice)	\$ 32,869.45
EFT29887	20/11/2025	Napa Kalgoorlie	Adef375 , Engine Flush	\$ 109.96
EFT29888	20/11/2025	Oztrology Pty Ltd	Oztrology Cards For Wholesale For Visitor 13/08/2025	\$ 266.00
EFT29889	20/11/2025	Paul Wilcox	Refund Of Councilor Nomination Fee 2025	\$ 100.00
EFT29890	20/11/2025	Plumbing Gas And Electrical Services	Maintenance For Bluebush Village October 2025	\$ 9,227.46
EFT29891	20/11/2025	Resources Trading Hub - Building & Industrial Supplies Group Pty Ltd T/A	Supply Panzer 250 Glyphosate 20Lt Drums For Various Areas 09/10/205	\$ 7,190.44
EFT29892	20/11/2025	Rose Mitchell	Refund Of Councilor Nomination Fee 2025	\$ 100.00
EFT29893	20/11/2025	Sykes Transport Wa	2 X 1000 L Sodium Hypochlorite Pods Pick Up And Delivery	\$ 565.40
EFT29894	20/11/2025	Synergy	Jobson St , Coolgardie 01/12/2025 - 01/12/2025	\$ 613.44
EFT29895	20/11/2025	Talis Consultants	Preparation Of Tender Documentation Technical Specification, Cqa Plan, Safety In Design Report And Bill Of Quantities For Class li Trenches At The Coolgardie Waste Facility.	\$ 3,201.00
EFT29896	20/11/2025	Tammee Louise Keast	Refund Of Councilor Nomination Fee 2025	\$ 100.00
EFT29897	20/11/2025	Tania Phelps	Senior Christmas Party 11/11/2025	\$ 45.69
EFT29898	20/11/2025	Team Global Express Pty Ltd	Team Global Freight 24/10/2025 - 03/10/2025	\$ 1,448.19
EFT29899	20/11/2025	Telstra Limited	Grouped Landlines To 04 October 2025	\$ 6,574.77
EFT29900	20/11/2025	Teresita Casia Price	Reimbursment For Cleaning Products 4/11/2025	\$ 16.94
EFT29901	20/11/2025	The Animal Hospital	Animal Management	\$ 382.30
EFT29902	20/11/2025	Uon Pty Ltd	Kambalda Waste Facility Gensat Hire 3/08/2025	\$ 3,672.95
EFT29903	20/11/2025	Versatile Plant & Contracting Pty Ltd	Storm Damage Emergency Works On Coolgardie North Road And Victoria Rocks Road	\$ 18,789.03
EFT29904	20/11/2025	Water Corporation	Trade Waste Permit 68312 For 59 61 Salmon Gum Road Kambalda	\$ 1,404.31
EFT29905	20/11/2025	Winc Australia Pty Ltd	Stationery 31/10/2025	\$ 110.84
EFT29906	21/11/2025	Atf Services Pty Ltd	Temporary Fencing Hire Extension - Lady Loch Road 08/11/2025 - 06/12/2025	\$ 805.18
EFT29907	21/11/2025	Colin Richard Meagher	Refund Of Councilor Nomination Fee 2025	\$ 100.00
EFT29908	26/11/2025	Mainroads Western Australia	Refund Of Grant 11/09/2025 (1 invoice)	\$ 308,000.00
EFT29909	26/11/2025	Vicki Margaret Gill	Refund Of Tip Pass November 2025	\$ 80.00
				\$ 1,514,068.86

Shire of Coolgardie
Payments by Delegated Authority
01 November to 30 November 2025
Direct Debits

Chq/EFT	Date	Name	Description	Amount
DD10147.2	14/11/2025	Beam Clearing House	Superannuation For Payrun #277 Ppe 28.10.2025	\$ 20,346.15
DD10151.1	11/11/2025	Fleetcare	Payroll Deductions/Contributions	\$ 798.63
DD10153.1	11/11/2025	Australian Taxation Office	Payg For Period 29.10.25-11.11.25 #278	\$ 38,732.00
DD10153.2	11/11/2025	Beam Clearing House	Superannuation For Period 29.10.25-11.11.25 #278	\$ 20,437.00
DD10174.1	25/11/2025	Fleetcare	Payroll Deductions/Contributions	\$ 811.31
DD10176.1	25/11/2025	Australian Taxation Office	Payg For Period 12.11.25-25.11.25 Payrun #279	\$ 48,194.00
DD10176.2	25/11/2025	Beam Clearing House	Superannuation For Period 12.11.25-25.11.25 Payrun #279	\$ 24,191.11
DD10182.1	30/11/2025	Department Of Transport	Return of Plates	\$ 300.00
				\$ 153,810.20

Shire of Coolgardie
Payments by Delegated Authority
01 November to 30 November 2025
Credit Cards

Date	Description	Value	Card
25/11/2025	Denver City Hotel - Beverages For Council Fridge	\$ 79.00	2875
29/10/2025	Seek Australia- Advertising For Community Development And Event Coordinator Position	\$ 346.50	2859
1/11/2025	Meta Platforms - Position Advertisement For The Visitors Centre	\$ 49.98	2859
30/11/2025	Virgin Australia - Flights Kalgoorlie To Perth Return For Executive Manager Community Development And Regulatory Services 13/11/2025-17/11/2025	\$ 393.76	2859
30/10/2025	Virgin Australia - Flights Kalgoorlie To Perth Return For Executive Manager Community Development And Regulatory Services 06/11/2025-10/11/2025	\$ 393.76	2859
31/10/2025	TenderLink - Advertisement Of RFT 02/2025 Supply And Delivery Of Sub-base And Base Course Materials	\$ 389.40	2859
1/11/2025	Square Australia - Monthly Subscription	\$ 109.00	2859
5/11/2025	Woolworths Kambalda - Refreshments For Meeting With Ali Kent, Minister Michael, Cr Starcevich And James Rowe	\$ 19.20	2859
8/11/2025	Bunnings Kalgoorlie - Native Plants For Citizenship Ceremony	\$ 31.08	2859
12/11/2025	Virgin Australia - Flights Kalgoorlie To Perth Return For Executive Manager Community Development And Regulatory Services 28/11/2025-01/12/2025	\$ 384.64	2859
13/11/2025	Virgin Australia - Flights Kalgoorlie To Perth Return For Executive Manager Community Development And Regulatory Services 21/11/2025-24/11/2025	\$ 393.76	2859
12/11/2025	BWS Kambalda -Beverages For Seniors Christmas Function 2025	\$ 192.00	2859
12/11/2025	Woolworths Kambalda - Ice Poles For Coolgardie Australia Day Event	\$ 24.00	2859
11/11/2025	Starlink WIFI - Coolgardie Depot WIFI Monthly Charge	\$ 99.00	2859
11/11/2025	Starlink WIFI - Kambalda Airport WIFI Monthly Charge	\$ 139.00	2859
11/11/2025	Starlink WIFI - Coolgardie Tip WIFI Monthly Charge	\$ 99.00	2859
11/11/2025	Starlink WIFI - Kambalda Tip WIFI Monthly Charge	\$ 99.00	2859
11/11/2025	Starlink WIFI - Coolgardie TV Antenna WIFI Monthly Charge	\$ 139.00	2859
15/11/2025	Leonora Motor Inn - Accommodation For Shire President And Cr Tracey Rathbone To Attend GVROC Meeting In Leonara 13/11/2025 - 14/11/2025	\$ 334.95	2859
15/11/2025	Canva - Yearly Canva Subscription For Communications And Media Officer	\$ 164.99	2859
16/11/2025	Target Carousel - Service Award Gifts For Staff	\$ 250.00	2859
19/11/2025	Virgin Australia - Flight Kalgoorlie To Perth For Duty Pool Manager 20/11/2025	\$ 201.43	2859
19/11/2025	Virgin Australia - Flight Perth To Kalgoorlie For Duty Pool Manager 03/12/2025	\$ 201.44	2859
22/11/2025	Harvey Norman - Gifts For Staff Service Awards	\$ 1,000.00	2859
22/11/2025	BCF Kalgoorlie - Gifts For Staff Service Awards	\$ 750.00	2859
24/11/2025	Mailchimp - Monthly Subscription	\$ 20.35	2859
27/10/2025	Woolworths Kambalda - Scourers For Kambalda Depot	\$ 30.60	2842
28/10/2025	Resource Trading - Mine Marking Paint for Kambalda Depot	\$ 116.93	2842
28/10/2025	Resource Trading - Mine Marking Paint for Coolgardie Depot	\$ 116.94	2842
28/10/2025	Coyles Mower & Chainsaw Centre - Stihl Spools For Kambalda Depot	\$ 122.00	2842
30/10/2025	Bunnings Kalgoorlie - Bin Liners For Public Bins Kambalda Parks	\$ 30.58	2842
30/10/2025	Bunnings Kalgoorlie - Bin Liners For Public Bins Coolgardie Parks	\$ 30.58	2842
6/11/2025	Woolworths Kambalda - Potting Mix For Kambalda Pool Garden	\$ 20.50	2842
9/11/2025	Mitre 10 Kalgoorlie - Retic Supplies For Park	\$ 153.30	2842
11/11/2025	Bunnings kalgoorlie - Cement For Slab At Tommy Talbot	\$ 165.24	2842
10/11/2025	Selectlok - Material To Secure Tool Boxes Lids On Vehicles	\$ 177.72	2842
19/11/2025	Bunnings Kalgoorlie - Fill Bee Hives In Trees Coolgardie	\$ 204.98	2842
3/11/2025	Virgin Australia - Flight Perth To Kalgoorlie For Team Leader Ranger 11/11/2025	\$ 196.88	2147
3/11/2025	Virgin Australia - Flight Kalgoorlie To Perth For Team Leader Ranger 17/11/2025	\$ 196.88	2147

Shire of Coolgardie
 Payments by Delegated Authority
 01 November to 30 November 2025
 Credit Cards

30/10/2025	Virgin Australia - Flights Kalgoorlie To Perth Return For Lifeguard To Attend Course In Perth 06/11/2025 To 11/11/2025	\$	402.87	2147
30/10/2025	Virgin Australia - Flight Kalgoorlie To Perth For Duty Pool Manager 30/10/2025	\$	201.43	2147
30/10/2025	Virgin Australia - Flight Perth To Kalgoorlie For Duty Pool Manager 11/11/2025	\$	201.44	2147
3/11/2025	Virgin Australia - Flight Kalgoorlie To Perth For Team Leader Ranger Services 25/11/2025	\$	196.88	2147
3/11/2025	Virgin Australia - Flight Perth To Kalgoorlie For Team Leader Ranger Services 01/12/2025	\$	196.88	2147
31/10/2025	ACMA - Coolgardie Radio Transmission Renewal	\$	235.00	2147
3/11/2025	Virgin Australia - Flights Perth To Kalgoorlie Return For Environmental Health Officer 17/11/2025 To 20/11/2025	\$	960.60	2147
3/11/2025	Virgin Australia - Flights Perth To Kalgoorlie Return For Environmental Health Officer 15/12/2025 To 18/12/2025	\$	714.63	2147
3/11/2025	Hotel Values - Accommodation For Ranger To Attend Course In Perth 24/11/2025 To 29/11/2025	\$	1,614.56	2147
12/11/2025	Virgin Australia - Flights Kalgoorlie To Perth Return For CEO 28/11/2025-15/12/2025	\$	384.64	2147
13/11/2025	Tribe - Accommodation And Meals For Lifeguard Attending ATO Course in Perth 06/11/2025-11/11/2025	\$	910.57	2147
		\$	13,886.87	

Shire of Coolgardie
Payments by Delegated Authority
01 November to 30 November 2025
Fuel Cards

Supplier	Ampol	Plant #	Fuel Card #	Registration	Plant Description	Usage Litres	Amount
Invoice Date	31/10/2025	P273	7071 3400 9146 6523	Small Plant	Mowers, brushcutters, chainsaws (various)	127.98	\$ 231.52
Invoice Paid	9/10/2025	P273	7071 3400 8231 1282	Small Plant	Mowers, brushcutters, chainsaws (various)	40.60	\$ 71.72
		P315	7071 34008 168 1867	1E1Y029	Toro Mower	84.79	\$ 158.81
		P346	7071 3400 8364 1646	CG144	Volkswagon Amarok	65.26	\$ 122.86
		P355	7071 3400 9628 2891	1GSR486	Kooya - Hino 500	140.00	\$ 263.03
		P365	7071 3400 9189 1902	CG6159	Toyota Rav 4	150.87	\$ 263.68
		P370	7071 3400 9610 8476	CG479	Mitsubishi Triton Glx Ute	102.03	\$ 189.71
		P373	7071 3400 9471 4382	1HGL412	Ranger 2021	452.39	\$ 842.01
		P374	7071 3400 9500 2688	CG6234	Mitsubishi Triton Glx	92.82	\$ 171.62
		P376	7070 3400 9540 6756	1HJB259	Ford Ranger	208.11	\$ 381.44
		P377	7071 3400 9688 9711	Generator	Mosa Generator (Coolgardie Refuse Site)	181.29	\$ 328.37
		P380	7071 3400 9753 7905	1HNX785	Gianni Ferrari PG280	104.76	\$ 194.47
		P388	7071 3401 0020 0335	1HVC502	Ford Escape	46.17	\$ 80.76
		P395	7071 3401 0355 5529	CG6270	Mazda BT Coolgardie Works	114.61	\$ 210.78
		P397	7071 3401 0355 5727	CG6272	Mitsubishi Triton - Coolgardie Works	153.56	\$ 282.54
		T1013	7071 3401 0567 1522	Hire Genset	Hire Genset Coolgardie	638.77	\$ 1,182.98
		P398	7071 3401 0355 5776	CG6211	Mitsubishi Triton - Coolgardie Works	56.40	\$ 104.87
		P383	7075 3400 8168 1990	Compactor	Caterpillar 826K Compactor	467.88	\$ 857.10
		P382	7076 3400 8168 1990	Loader	Caterpillar 962M Wheel Loader	352.43	\$ 640.99
						\$	6,579.26

Supplier	BP	Plant #	Fuel Card #	Registration	Vehicle	Usage Litres	Amount
Invoice Date	31/10/2025	P270	7050 15304261 00783	1CVG928	Kambalda Toyota Bus	43.63	\$ 76.32
Invoice Paid	9/10/2025	P273	7050 15304261 00999	Small Plant	Mowers, BrushCutters, Chainsaws	61.65	\$ 100.59
		P293	7050 15304261 00791	1EBB757	Fuso 2012 Tip Model	158.06	\$ 276.61
		T1004	7050 90000774 19199	Generator	Generator at Kambalda Tip	200.00	\$ 350.79
		P305	7050 15304261 00825	1EFH177	Kubota Tractor	125.19	\$ 217.41
		P344	7050 15304261 01039	CG6097	VW Amorok	82.30	\$ 143.59
		P345	7050 15304261 01229	CG6103	Caterpillar Loader HV033	953.31	\$ 1,669.01
		P348	7050 15304261 01062	CG148	2017 Ford Ranger	201.32	\$ 352.08
		P357	7050 15304261 01138	CG6142	Caterpillar 262DAC	86.31	\$ 152.17
		P360	7050 15304261 01161	CG6084	Isuzu Tip Truck	221.55	\$ 386.85
		P361	7050 15304261 01179	CG6183	Ford Ranger	175.76	\$ 305.37
		P362	7050 15304261 01187	CG6196	Ford Ranger	182.73	\$ 321.39
		P364	7050 15304261 01534	CG6177	Toyota RAV4	182.96	\$ 301.90
		P365	7050 15304261 01328	CG6159	Toyota RAV 4	198.13	\$ 325.69
		P367	7050 15304261 01302	CG6190	VW Amarok	116.56	\$ 204.44
		P370	7050 15304261 01393	CG479	Mitsubishi Triton	110.25	\$ 189.74
		P372	7050 15304261 01344	1HGY906	Ford Ranger	330.16	\$ 579.32
		P389	7050 15304261 01526	1HVE647	TORO Mower	25.41	\$ 44.44
		P385	7050 15304261 01476	1HTZ098	Volkswagen Amarok	153.67	\$ 272.04

Shire of Coolgardie
Payments by Delegated Authority
01 November to 30 November 2025
Fuel Cards

		P386	7050 15304261 01484	CG5961	Ford Ranger	294.11	\$	517.67
		P394	7050 15304261 01559	CG6260	Mazda BT-50	114.53	\$	199.04
		P396	7050 15304261 01575	CG6256	Mitsubishi Triton GLX	240.86	\$	421.98
		A1202	7050 15304261 01468	Grader	Airport Works	253.17	\$	443.24
						4511.62	\$	7,851.68
Supplier	Eagle Patroleum	Invoice	Invoice Date	Invoice Paid	Location	Litres		Amount
		B70673	21.10.2025	07.11.2025	Bluebush Village	5,901	\$	11,391.23
		B70680	28.10.2025	07.11.2025	Bluebush Village	5,000	\$	9,644.80
							\$	21,036.03

Shire of Coolgardie
Payments by Delegated Authority
01 November to 30 November 2025
Woolworths Cards

Invoice Date	Invoice Paid	Invoice No	Description	Card	Amount
05.10.2025	14.11.2025	TI-03B72-178DCF	Coolgardie Rec Centre - School Holiday Refreshments	Coolgardie	\$ 107.86
10.10.2025	14.11.2025	TI-03B72-178DD0	Kambalda Rec Centre - Function/Activity Events	Kambalda	\$ 48.33
11.10.2025	14.11.2025	TI-03B72-178DD1	Coolgardie Rec Centre - School Holiday Refreshments	Coolgardie	\$ 67.50
13.10.2025	14.11.2025	TI-03B72-178DD2	Kambalda Rec Centre - Milk Supply	Kambalda	\$ 29.70
13.11.2025	14.11.2025	TI-03B72-178DDC	Gift Cards for Staff Service Awards 20255	Kambalda	\$ 1,557.95
17.10.2025	14.11.2025	TI-03B72-178DD3	Kambalda Rec Centre - Youth Night 18th Oct 2025	Kambalda	\$ 198.56
17.10.2025	14.11.2025	TI-03B72-178DD4	Kambalda Rec Centre - Youth Night 18th Oct 2025	Kambalda	\$ 78.00
21.10.2025	14.11.2025	TI-03B72-178DD5	Kambalda Rec Centre - Senior Com Health Games	Kambalda	\$ 620.22
22.10.2025	14.11.2025	TI-03B72-178DD6	Kambalda Rec Centre - Senior Com Health Games	Kambalda	\$ 254.28
22.10.2025	14.11.2025	TI-03B72-178DD7	Kambalda Rec Centre - Senior Com Health Games	Kambalda	\$ 112.29
24.10.2025	14.11.2025	TI-03B72-178DD8	Kambalda Rec Centre - Linguini Night 24 Oct 2025	Kambalda	\$ 78.99
					\$ 3,153.68

11.2.2 MONTHLY FINANCIAL STATEMENTS FOR THE MONTH ENDED 30 NOVEMBER 2025

Location: Shire of Coolgardie
Applicant: Shire of Coolgardie
Disclosure of Interest: Nil
Date: 09 December 2025
Author: Raj Subbiah, Finance Manager

SUMMARY

This report recommends that the Monthly Statement of Financial Activity report for the period ending 30 November 2025 is presented to Council for adoption.

BACKGROUND

In accordance with regulation 34 of the *Local Government (Financial Management) Regulations*, the Shire is to prepare a Monthly Financial Statement for approval by Council.

The format for monthly reporting was introduced by the Department of Local Government from 01 July 2005; the change was implemented to provide elected members with a better idea of operating and capital revenues and expenditures. The requirement is for a Statement of Financial Activity with a report detailing material variances. The Financial Report presented includes this as well as other statements and supplementary information.

Section 6.4 of the Local Government Act 1995 requires that financial reports be prepared and presented in the manner and form prescribed in the *Local Government (Financial Management) Regulations*. Regulation 34 has been amended to require that Councils report on the sources and applications of funds on a monthly basis and that the report be noted by Council.

COMMENT

Attached for consideration is the completed Monthly Financial Report.

The document includes Statements of Financial Activity by Program, and Nature and Type, notes to the financial statements, an explanation of material variance as well as a summary of bank account balances at 30 November 2025, loan repayments, and reserve account status.

In accordance with the *Local Government (Financial Management) Regulations*, a report must be compiled on variances greater than the percentage agreed by Council which is currently 10% or \$10,000. With the report prepared at program level, comments have been made regarding variances. A nil variance is equal to 100%, meaning that the year-to-date actual is identical to the year-to-date budget. Comments are therefore provided where variance values are <90% or >100% and the dollar variance exceeds \$10,000.

CONSULTATION

Nil

STATUTORY ENVIRONMENT

- *Local Government Act 1995 Section 6.4*
- *Local Government (Financial Management) Regulations 1996 Section 34*

34. Financial activity statement required each month (Act s. 6.4)

(1A) In this regulation —

committed assets means revenue unspent but set aside under the annual budget for a specific purpose.

- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —
 - (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
 - (b) budget estimates to the end of the month to which the statement relates; and
 - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and
 - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
 - (e) the net current assets at the end of the month to which the statement relates.
- (2) Each statement of financial activity is to be accompanied by documents containing —
 - (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and
 - (b) an explanation of each of the material variances referred to in sub regulation (1)(d); and
 - (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown —
 - (a) according to nature and type classification; or
 - (b) by program; or
 - (c) by business unit.
- (4) A statement of financial activity, and the accompanying documents referred to in sub regulation (2), are to be —
 - (a) Presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
 - (b) Recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The Financial Report is information only and there are no financial implications relating to this item.

STRATEGIC IMPLICATIONS

Accountable and effective leaders

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

High quality corporate governance, accountability and compliance

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

ATTACHMENTS

1. Management Report - November 2025
2. Monthly Financial Statements - November 2025
3. Major Undertakings Report - November 2025

VOTING REQUIREMENT

Simple majority

OFFICER RECOMMENDATION

That Council receive the Monthly Financial Activity Statement for the period 01 July 2025 to 30 November 2025.

COUNCIL RESOLUTION #230/2025

Moved: Cr Daphne Simmons

Seconded: Cr Tracey Rathbone

That Council receive the Monthly Financial Activity Statement for the period 01 July 2025 to 30 November 2025.

In Favour: Crs Paul Wilcox, Anthony Ball, Tracey Rathbone, Tammee Keast, Daphne Simmons, Corey Matthews and Julie-Ann Williams

Against: Nil

CARRIED 7/0

Shire of Coolgardie

Matters Identified for the period ended 30 November 2025

Topic	Matter Raised	Date Identified	Date Reviewed	Explanation	Action Required	Priority	Management Comment	Status
Going Concern	Net current liability	Jan-25	Nov-25	The Shire reported a net current surplus position of \$9,682,075 at 30 November 2025 (Oct-25: \$8,198,284 Surplus).	Management to continually monitor the current position to ensure all short term commitments can be met.	HIGH	As a comparative the net surplus at 30 November 2024 of \$2,473,424, resulting in a \$8,262,212 favourable variance to the same reporting period 12 months prior.	Ongoing
Going Concern	Cash Position	Jan-25	Nov-25	For the period ended 30 November 2025 the Shire's cash & cash equivalent position is \$12,890,520 (Oct-25: \$12,418,257). Trade Receivables are \$4,617,497 (Oct-25: \$3,910,385 while Trade Payables are \$2,037,796 (Oct-25: \$1,962,715).	Rates & Trade Receivables need to be reviewed to assess the likelihood of outstanding balances being received.	HIGH	As a comparative there was a net liability position at 30 November 2024 of \$903,239, resulting in a \$10,585,315 favourable difference to the reporting period 12 months prior.	Ongoing
Subsidiary Ledgers	Capital Grants & Subsidies Liability	Jan-25	Nov-25	There is currently a balance of \$2,524,075 (Oct-25: \$2,796,076) in Capital Grants & Contract Liabilities.	Management to carefully monitor the current position to ensure all short term commitments can be met.	HIGH	Completion of funded projects have been included in the 2025/26 Draft Budget. Capital projects will commence in Q2-Q3 of the 25/26 financial year and once obligations have been met the revenue will be recognised.	In Progress
Liabilities	Trade Payables	Jan-25	Nov-25	Sundry Creditors are \$1,394,466 (Oct-25: \$1,254,071) at 30 November 2025. \$349,471 or 25% of these creditors have been outstanding for 90+ days.	Management need to manage short term cash flow to allow payment of creditors to maintain good working relationships current suppliers.	MEDIUM	The amount sitting in 90+ days relates to a longstanding dispute which is hoped to be resolved soon.	In Progress
Current Assets	Inventories	Jan-25	Nov-25	Road base stockpile worth \$148,724 purchased in August & September 2024 needs to be reconciled during the month when/if allocated to various works programs.	Management need to ensure measures are in place to accurately track stock movements during the month.	MEDIUM	Road base will be allocated to road projects in the coming months.	In Progress

SHIRE OF COOLGARDIE**MONTHLY FINANCIAL REPORT**

(Containing the required statement of financial activity and statement of financial position)

For the period ended 30 November 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statement of Financial Activity	2
Statement of Financial Position	3
Note 1 Basis of Preparation	4
Note 2 Net Current Assets Information	5
Note 3 Explanation of Material Variances	6

SHIRE OF COOLGARDIE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

Note	Amended Budget Estimates (a)	YTD Budget Estimates (b)	YTD Actual (c)	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
	\$	\$	\$	\$	%	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	14,863,651	15,112,721	15,064,577	(48,144)	(0.32%)	
Grants, subsidies and contributions	2,353,700	1,285,936	1,044,831	(241,105)	(18.75%)	▼
Fees and charges	12,910,361	6,266,847	8,086,768	1,819,921	29.04%	▲
Interest revenue	111,600	49,818	166,030	116,212	233.27%	▲
Other revenue	371,371	133,071	125,706	(7,365)	(5.53%)	
	30,610,683	22,848,393	24,487,912	1,639,519	7.18%	
Expenditure from operating activities						
Employee costs	(7,156,837)	(2,941,135)	(2,131,015)	810,120	27.54%	▲
Materials and contracts	(11,450,564)	(4,992,694)	(4,218,123)	774,571	15.51%	▲
Utility charges	(1,837,710)	(765,925)	(683,642)	82,283	10.74%	▲
Depreciation	(8,790,851)	(3,668,667)	(2,974,589)	694,078	18.92%	▲
Finance costs	(1,583,240)	(775,047)	(510,632)	264,415	34.12%	▲
Insurance	(613,000)	(613,000)	(569,843)	43,157	7.04%	
Other expenditure	(1,357,616)	(662,219)	(856,285)	(194,066)	(29.31%)	▼
	(32,789,818)	(14,418,687)	(11,944,129)	2,474,558	17.16%	
Non cash amounts excluded from operating activities	2(c) 8,840,851	3,668,667	2,992,589	(676,078)	(18.43%)	▼
Amount attributable to operating activities	6,661,716	12,098,373	15,536,372	3,437,999	28.42%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	5,865,534	3,592,510	91,769	(3,500,741)	(97.45%)	▼
	5,865,534	3,592,510	91,769	(3,500,741)	(97.45%)	
Outflows from investing activities						
Payments for property, plant and equipment	(898,716)	(691,382)	(427,903)	263,479	38.11%	▲
Payments for construction of infrastructure	(8,193,668)	(3,175,959)	(414,838)	2,761,121	86.94%	▲
	(9,092,384)	(3,867,341)	(842,741)	3,024,600	78.21%	
Amount attributable to investing activities	(3,226,850)	(274,831)	(750,972)	(476,141)	(173.25%)	
FINANCING ACTIVITIES						
Inflows from financing activities						
Proceeds from new borrowings	0	0	0	0	0.00%	
Transfer from reserves	0	0	0	0	0.00%	
	0	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(1,816,539)	(524,696)	(501,645)	23,051	4.39%	
Transfer to reserves	(359,600)	(4,000)	(3,509)	491	12.28%	
	(2,176,139)	(528,696)	(505,154)	23,542	4.45%	
Amount attributable to financing activities	(2,176,139)	(528,696)	(505,154)	23,542	4.45%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) (1,258,727)	(1,258,727)	(3,544,610)	(2,285,883)	(181.60%)	▼
Amount attributable to operating activities	6,661,716	12,098,373	15,536,372	3,437,999	28.42%	▲
Amount attributable to investing activities	(3,226,850)	(274,831)	(750,972)	(476,141)	(173.25%)	▼
Amount attributable to financing activities	(2,176,139)	(528,696)	(505,154)	23,542	4.45%	
Surplus or deficit after imposition of general rates	0	10,036,119	10,735,636	699,517	6.97%	

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF COOLGARDIE
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

	Actual 30 June 2025	Actual as at 30 November 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	3,663,724	12,890,520
Trade and other receivables	2,535,152	4,617,497
Other financial assets	257,825	261,333
Inventories	156,263	156,190
Other assets	19,302	25,156
TOTAL CURRENT ASSETS	6,632,266	17,950,696
NON-CURRENT ASSETS		
Trade and other receivables	264,610	246,610
Other financial assets	99,524	99,524
Property, plant and equipment	37,945,268	37,795,113
Infrastructure	113,181,809	111,329,814
Right-of-use assets	4,850,265	4,720,568
Investment property	17,290,000	17,290,000
TOTAL NON-CURRENT ASSETS	173,631,476	171,481,629
TOTAL ASSETS	180,263,742	189,432,325
CURRENT LIABILITIES		
Trade and other payables	5,357,317	2,037,795
Other liabilities	2,089,524	2,524,076
Lease liabilities	1,816,538	1,314,894
Bank Overdraft	0	0
Employee related provisions	432,031	432,031
Other provisions	2,040,179	1,959,824
TOTAL CURRENT LIABILITIES	11,735,589	8,268,620
NON-CURRENT LIABILITIES		
Lease liabilities	249,475	249,474
Borrowings	25,463,497	25,463,497
Employee related provisions	114,684	114,684
Other provisions	4,484,467	4,484,467
TOTAL NON-CURRENT LIABILITIES	30,312,123	30,312,122
TOTAL LIABILITIES	42,047,712	38,580,742
NET ASSETS	138,216,030	150,851,583
EQUITY		
Retained surplus	47,021,450	59,653,494
Reserve accounts	257,825	261,334
Revaluation surplus	90,936,755	90,936,755
TOTAL EQUITY	138,216,030	150,851,583

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

SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supplementary information does not form part of the financial report.

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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 10 December 2025

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.

MATERIAL ACCOUNTING POLICIES

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

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 believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Assets held for sale
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease

SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

2 NET CURRENT ASSETS INFORMATION

	Note	Amended Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 30 November 2025
(a) Net current assets used in the Statement of Financial Activity				
Current assets		\$	\$	\$
Cash and cash equivalents		3,813,651	3,663,724	12,890,520
Trade and other receivables		2,614,416	2,535,152	4,617,497
Other financial assets		0	257,825	261,333
Inventories		161,479	156,263	156,190
Other assets		1,637	19,302	25,156
		6,591,183	6,632,266	17,950,696
Less: current liabilities				
Trade and other payables		(4,736,527)	(5,357,317)	(2,037,795)
Contract Liabilities		(2,180,489)	(2,089,524)	(2,524,076)
Lease liabilities		(1,816,539)	(1,816,538)	(1,314,894)
Bank Overdraft		0	0	0
Employee related provisions		(460,866)	(432,031)	(432,031)
Other provisions		(214,203)	(2,040,179)	(1,959,824)
		(9,408,624)	(11,735,589)	(8,268,620)
Net current assets		(2,817,441)	(5,103,323)	9,682,076
Less: Total adjustments to net current assets	2(b)	1,558,714	1,558,713	1,053,560
Closing funding surplus / (deficit)		(1,258,727)	(3,544,610)	10,735,636
(b) Current assets and liabilities excluded from budgeted deficiency				
Adjustments to net current assets				
Less: Reserve accounts		(257,825)	(257,825)	(261,334)
Add: Current liabilities not expected to be cleared at the end of the year				
- Current portion of lease liabilities		1,816,539	1,816,538	1,314,894
Total adjustments to net current assets	2(a)	1,558,714	1,558,713	1,053,560
(c) Non-cash amounts excluded from operating activities				
		Amended Budget Estimates 30 June 2026	YTD Budget Estimates 30 November 2025	YTD Actual 30 November 2025
Adjustments to operating activities		\$	\$	\$
Add: Depreciation		8,790,851	3,668,667	2,974,589
Movement in current employee provisions associated with restricted cash		50,000	0	0
Non-cash movements in non-current assets and liabilities:				
- Trade Receivables		0	0	18,000
Total non-cash amounts excluded from operating activities		8,840,851	3,668,667	2,992,589

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the local governments' operational cycle.

SHIRE OF COOLGARDIE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2025

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2025-26 year is \$10,000 and 10.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
Revenue from operating activities			
Grants, subsidies and contributions			
CDC Support Hub	(241,105)	(18.75%)	▼
Fees and charges			
Bluebush Village (\$2,003k), Kambalda Aerodrome (\$145k), Other (\$38k)	1,819,921	29.04%	▲
Interest revenue			
Interest on Term Deposits, Rates & Penalty Interest & Interest	116,212	233.27%	▲
Expenditure from operating activities			
Employee costs			
Not all budgeted positions filled to date	810,120	27.54%	▲
Materials and contracts			
Lower maintenance costs relating to roads, airport, waste, plant and other operating activity efficiencies identified. Additional costs have been incurred for the Bluebush Village management which are offset from higher rental income received.	774,571	15.51%	▲
Utility charges			
Bluebush Village Utility costs	82,283	10.74%	▲
Depreciation			
ROU Asset classed as Investment Property therefore not depreciated	694,078	18.92%	▲
Finance costs			
2024-25 Interest Accrual (costs included in 25/26 budget)	264,415	34.12%	▲
Insurance			
Workers Compensation less than budgeted	43,157	7.04%	
Other expenditure			
Rates write off (\$557) offset by Health Service Contract (\$174k), Elected Member Costs (\$110k), Rates Recovery Costs (\$75k) & Other (\$4k)	(194,066)	(29.31%)	▼
Non cash amounts excluded from operating activities			
Depreciation costs highlighted above	(676,078)	(18.43%)	▼
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions			
RRG & RTR Road funding due to projects only just commencing	(3,500,741)	(97.45%)	▼
Outflows from investing activities			
Payments for property, plant and equipment			
Plant Replacement Program	263,479	38.11%	▲
Payments for construction of infrastructure			
Road Renewal Program	2,761,121	86.94%	▲
Surplus or deficit at the start of the financial year			
Refer to Note 2(a) for detail of variances.	(2,285,883)	(181.60%)	▼
Surplus or deficit after imposition of general rates			
As per the above explanations	0	0.00%	

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
TABLE OF CONTENTS

1	Key Information	2
2	Key Information - Graphical	3
3	Cash and Financial Assets	4
4	Reserve Accounts	5
5	Capital Acquisitions	6
6	Receivables	8
7	Other Current Assets	9
8	Payables	10
9	Borrowings	11
10	Lease Liabilities	13
11	Other Current Liabilities	14
12	Grants and contributions	15
13	Capital grants and contributions	16

BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	(\$1.26 M)	(\$1.26 M)	(\$3.54 M)	(\$2.29 M)
Closing	\$0.00 M	\$10.04 M	\$10.74 M	\$0.70 M
Refer to Statement of Financial Activity				

Cash and cash equivalents		
	\$13.15 M	% of total
Unrestricted Cash	\$10.18 M	77.4%
Restricted Cash	\$2.97 M	22.6%
Refer to 3 - Cash and Financial Assets		

Payables		
	\$2.04 M	% Outstanding
Trade Payables	\$1.41 M	
0 to 30 Days		74.5%
Over 30 Days		25.5%
Over 90 Days		25.1%
Refer to 8 - Payables		

Receivables		
	\$1.86 M	% Collected
Rates Receivable	\$2.75 M	82.8%
Trade Receivable	\$1.86 M	% Outstanding
Over 30 Days		33.1%
Over 90 Days		20.3%
Refer to 6 - Receivables		

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$6.66 M	\$12.10 M	\$15.54 M	\$3.44 M
Refer to Statement of Financial Activity			

Rates Revenue			Grants and Contributions			Fees and Charges		
YTD Actual	\$15.06 M	% Variance	YTD Actual	\$1.04 M	% Variance	YTD Actual	\$8.09 M	% Variance
YTD Budget	\$15.11 M	(0.3%)	YTD Budget	\$1.29 M	(18.7%)	YTD Budget	\$6.27 M	29.0%
			Refer to 12 - Grants and Contributions			Refer to Statement of Financial Activity		

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$3.23 M)	(\$0.27 M)	(\$0.75 M)	(\$0.48 M)
Refer to Statement of Financial Activity			

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.00 M	%	YTD Actual	\$0.41 M	% Spent	YTD Actual	\$0.09 M	% Received
Amended Budget	\$0.00 M		Amended Budget	\$8.19 M	(94.9%)	Amended Budget	\$5.87 M	(98.4%)
			Refer to 5 - Capital Acquisitions			Refer to 5 - Capital Acquisitions		

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.18 M)	(\$0.53 M)	(\$0.51 M)	\$0.02 M
Refer to Statement of Financial Activity			

Borrowings		Reserves		Lease Liability	
Principal repayments	\$0.00 M	Reserves balance	\$0.26 M	Principal repayments	(\$0.50 M)
Interest expense	(\$0.49 M)	Net Movement	\$0.00 M	Interest expense	(\$0.02 M)
Principal due	\$25.46 M			Principal due	\$1.56 M
Refer to 9 - Borrowings		Refer to 4 - Cash Reserves		Refer to Note 10 - Lease Liabilities	

This information is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

2 KEY INFORMATION - GRAPHICAL



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Restricted	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
CBA Municipal Cash at Bank / Overdraft Facility - GEN	Cash and cash equivalents	3,592,588	0	3,592,588	0	CBA	N/A	N/A
Municipal Cash at Bank	Cash and cash equivalents	274,479	0	274,479	0	ANZ	Variable	N/A
Cash On Hand	Cash and cash equivalents	840	0	840	0	ANZ	N/A	N/A
CBA - Term Deposit Reserves	Financial assets at amortised cost	0	261,334	261,334	0	CBA	N/A	N/A
CBA Muni Restricted Cash at Bank	Cash and cash equivalents	12,759	0	12,759	0	CBA	Variable	N/A
CBA - Short Term Deposit Road Funding	Cash and cash equivalents	0	659,258	659,258	0	CBA	3.81%	22/12/2025
CBA Trust Cash at Bank	Cash and cash equivalents	0	181,527	181,527	0	CBA	N/A	N/A
CBA - Short Term Deposit 02	Cash and cash equivalents	1,510,345	0	1,510,345	0	CBA	4.08%	10/01/2026
CBA - Short Term Deposit 03	Cash and cash equivalents	1,510,370	0	1,510,370	0	CBA	4.02%	12/12/2025
CBA - Short Term Deposit 04	Cash and cash equivalents	3,009,526	0	3,009,526	0	CBA	4.02%	10/12/2025
Unspent Grants Term Deposit	Cash and cash equivalents	274,009	1,864,819	2,138,828	0	CBA	3.74%	28/12/2025
Total		10,184,916	2,966,938	13,151,854	0			
Comprising								
Cash and cash equivalents		10,184,916	2,705,604	12,890,520	0			
Cash and cash equivalents		0	261,334	261,334	0			
		10,184,916	2,966,938	13,151,854	0			

KEY INFORMATION

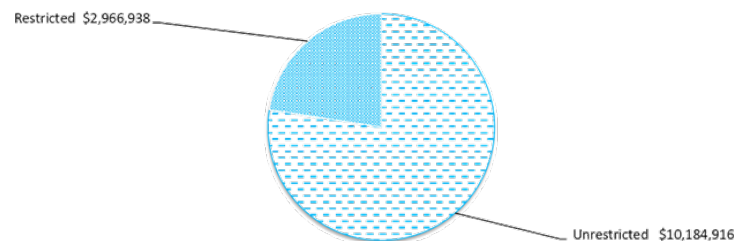
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

Bank overdrafts are reported in current liabilities in the statement of net current assets.

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 7 - Other assets.



SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Plant & Equipment	76,901	52,863	0	129,764	76,901	1,046	0	77,947
Sewerage	59,725	82,224	0	141,949	59,725	813	0	60,538
Infrastructure Renewal	88,677	53,302	0	141,979	88,677	1,207	0	89,884
Aged Accommodation	32,522	31,211	0	63,733	32,522	443	0	32,965
Leave Entitlements	0	50,000	0	50,000	0	0	0	0
Road Contributions	0	40,000	0	40,000	0	0	0	0
Landfill Remediation	0	50,000	0	50,000	0	0	0	0
	257,825	359,600	0	617,425	257,825	3,509	0	261,334

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - specialised	695,000	519,000	427,268	91,732
Furniture and equipment	53,716	22,382	0	22,382
Plant and equipment	150,000	150,000	635	149,365
Acquisition of property, plant and equipment	898,716	691,382	427,903	263,479
Infrastructure - Roads	7,043,668	2,643,459	377,908	2,265,551
Infrastructure - Footpaths	230,000	0	0	0
Infrastructure - Drainage	200,000	0	0	0
Infrastructure - Sewerage	75,000	62,500	0	62,500
Infrastructure - Parks & Ovals	75,000	0	0	0
Infrastructure - Other Infrastructure	570,000	470,000	36,930	433,070
Acquisition of infrastructure	8,193,668	3,175,959	414,838	2,761,121
Total of PPE and Infrastructure.	9,092,384	3,867,341	842,741	(3,024,600)
Total capital acquisitions	9,092,384	3,867,341	842,741	3,024,600
Capital Acquisitions Funded By:				
Capital grants and contributions	5,865,534	3,592,510	91,769	3,500,741
Contribution - operations	3,226,850	7,459,851	750,972	(6,708,879)
Capital funding total	9,092,384	11,052,361	842,741	(3,208,138)

KEY INFORMATION

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.

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Account Description		Amended		YTD Actual	Variance Under/(Over)
		Budget	YTD Budget		
Non Specialised Buildings					
Nil		0	0	0	0
Total Non Specialised Buildings		0	0	0	0
Specialised Buildings					
 C13179	Kambalda Youth Facility	100,000	20,000	0	20,000
 C13122A	11 Goodenia Court - Construction Of 3 Units	475,000	475,000	388,197	86,803
 C11073	Kcrf Building Upgrades And Renewals	20,000	4,000	0	4,000
 C11150	Kambalda Recreation Centre - Stadium Floor	30,000	6,000	39,071	(33,071)
 C11032	Coolgardie Recreation Centre	50,000	10,000	0	10,000
 C13039	Coolgardie Cultural & Community Hub	20,000	4,000	0	4,000
Total Specialised Buildings		695,000	519,000	427,268	91,732
Furniture & Equipment					
 C04003	It Upgrades And Replacements	53,716	22,382	0	22,382
Total Furniture & Equipment		53,716	22,382	0	22,382
Plant & Equipment					
 C13078	Small Plant Purchases	30,000	30,000	635	29,365
 C12065	Parks & Gardens Truck	120,000	120,000	0	120,000
Total Plant & Equipment		150,000	150,000	635	149,365
Roads					
 R002	Coolgardie North Road Construction	312,000	117,000	0	117,000
 R153	Bayley Street	25,000	0	0	0
 RRG002A	23-24 Rrg Coolgardie North Rd - Slk 14.90 To Slk 17.10	1,279,811	479,929	0	479,929
 RRG002B	24-25 Rrg Coolgardie North Rd - Slk 10.91 To 11.51	188,145	70,554	0	70,554
 RRG002C	24-25 Rrg Coolgardie North Rd - Slk 18.10 To 26.90	477,084	178,907	0	178,907
 RRG002D	24-25 Rrg Coolgardie North Rd - Slk 13.40 To 17.50	314,472	117,927	0	117,927
 RRG002E	25-26 Rrg Coolgardie North Rd - Slk 6.35 To 9.76	285,000	106,875	0	106,875
 RRG002F	25-26 Rrg Coolgardie North Rd - Slk 22.20 To 26.90	600,000	225,000	0	225,000
 RRG004A	25-26 Rrg Nepean Rd - Slk 1.90 To 4.30	270,000	101,250	0	101,250
 RRG005B	25-26 Rrg Victoria Rock Rd - Slk 0.75 To 1.75	150,000	56,250	0	56,250
 RRG005A	24-25 Rrg Victoria Rock Rd - Slk 0.15 To 0.75	255,341	95,753	0	95,753
 RRG052	Regional Road Group - Jaurdi Hills Road	345,000	129,375	344,027	(214,652)
 RTRCOOL	Rtr Coolgardie Projects - Budget Purposes Only	418,484	156,932	0	156,932
 RTRKAM	Rtr Kambalda Projects - Budget Purposes Only	425,331	159,499	0	159,499
 FD001	Flood Damage General	275,000	114,583	33,881	80,702
 R039	Durkin Road Construction	168,000	63,000	0	63,000
 R053	Ladyloch Road Construction	1,000,000	375,000	0	375,000
 RTR022B	Rtr - Lefroy Street (Bayley To Sylvester) Slk 0.00 To 0.11	60,000	22,500	0	22,500
 RTR022C	Rtr Lefroy Street (Woodward To Bayley) - Slk 0.00 To 0.07	45,000	16,875	0	16,875
 RTR034A	Ford Street (Woodward To Bayley Street) Slk 0.00 To 0.12	150,000	56,250	0	56,250
Total Roads		7,043,668	2,643,459	377,908	2,265,551
Footpaths					
 RF002	Footpath Renewal - Coolgardie	100,000	0	0	0
 RF003	Footpath Renewal - Kambalda	130,000	0	0	0
Total Footpaths		230,000	0	0	0
Drainage					
 RD200	Drainage Renewal - Coolgardie	75,000	0	0	0
 RD100	Drainage Renewal - Kambalda	125,000	0	0	0
Total Drainage		200,000	0	0	0

Sewerage				
	C10007 Coolgardie Sewerage - Water Re-Use System	75,000	62,500	0
	Total Sewerage	75,000	62,500	0
Parks & Gardens				
	PO100 Park Infrastructure Renewal - Kambalda	37,500	0	0
	PO200 Park Infrastructure Renewal - Coolgardie	37,500	0	0
	Total Parks & Gardens	75,000	0	0
Other Infrastructure				
	C13143 Kambalda Dog Pound	50,000	50,000	0
	C13178 Coolgardie Park Lighting	60,000	60,000	0
	C11104 Coolgardie Satellite Television Broadcasting Service	30,000	30,000	20,699
	C13180 Cool Truck Bay Bund Wall	80,000	80,000	2,231
	RS004 Kambalda Refuse Site	100,000	0	0
	C1015 Coolgardie Tip - New Cell	250,000	250,000	14,000
	Total Other Infrastructure	570,000	470,000	36,930
Investment Property				
	Nil	0	0	0
	Total Investment Property	0	0	0
	TOTAL CAPITAL EXPENDITURE	9,092,384	3,867,341	842,741
				3,024,600

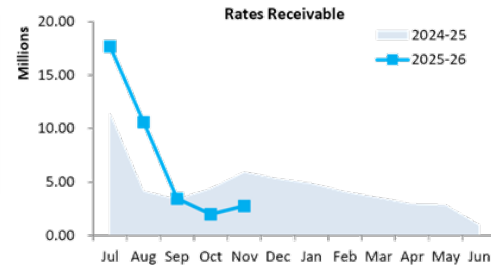
SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES

6 RECEIVABLES

Rates receivable

	30 Jun 2025	30 Nov 2025
	\$	\$
Opening arrears previous year	874,878	1,065,203
Levied this year	12,711,267	15,064,577
Less - collections to date	(12,520,942)	(13,355,857)
Gross rates collectable	1,065,203	2,773,923
Allowance for impairment of rates receivable	(56,402)	(21,402)
Net rates collectable	1,008,801	2,752,521
% Collected	92.2%	82.8%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(11)	1,116,537	107,403	107,513	339,811	1,671,254
Percentage	0.0%	66.8%	6.4%	6.4%	20.3%	
Balance per trial balance						
Trade receivables						1,671,254
Other receivables						10,500
GST receivable						173,678
Pensioner Rebates						9,544
Total receivables general outstanding						1,864,976

Amounts shown above include GST (where applicable)

KEY INFORMATION

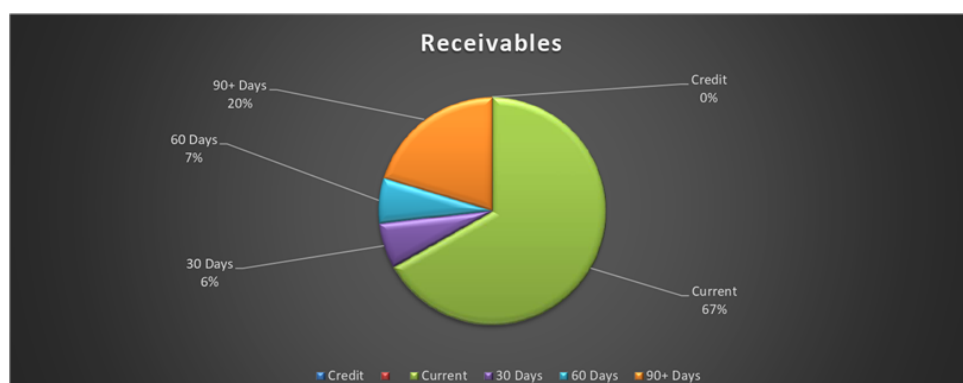
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

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.



SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES

7 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 30 November 2025
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Term Deposit Reserves	257,825	3,508	0	261,333
Inventory				
Visitor Centre Stock	7,539	0	(73)	7,466
Gravel Basecourse	148,724	0	0	148,724
Other assets				
Accrued income	19,302	5,854	0	25,156
Total other current assets	433,390	9,362	(73)	442,679
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

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

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

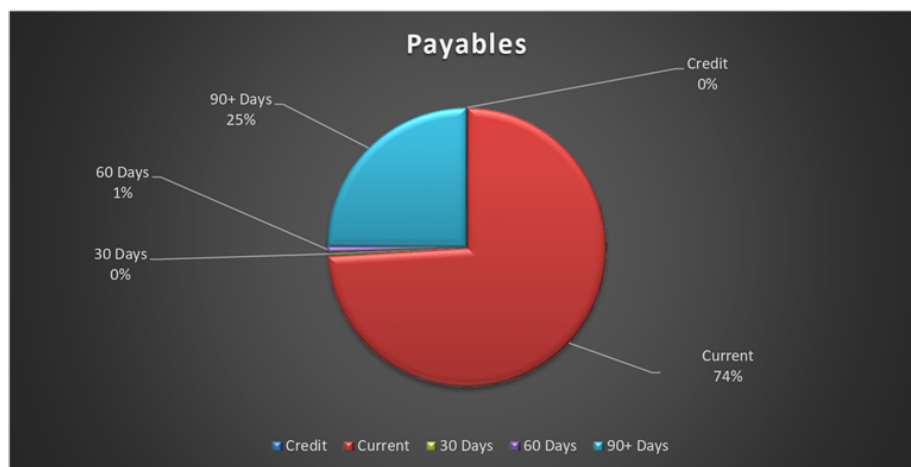
OPERATING ACTIVITIES

8 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	1,039,253	(4,392)	10,135	349,471	1,394,467
Percentage	0.00%	74.50%	-0.30%	0.70%	25.10%	
Balance per trial balance						
Sundry creditors						1,408,354
Accrued salaries and wages						15,978
ATO liabilities						176,027
Prepaid Rates						143,271
ESL Levy						104,818
Bonds & Deposits						188,099
Accrued Expenses						1,248
Total payables general outstanding						2,037,795
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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



SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

FINANCING ACTIVITIES

9 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Institution	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
			1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$	\$	\$	\$
Bluebush Village - Stage 1 Buildings (CBA Refinanced)	CBA	125	7,287,029	0	0	0	0	7,287,029	7,287,029	(33,559)	(390,484)
Bluebush Village - Stage 2 Construction (CBA Refinanced)	CBA	125	1,834,724	0	0	0	0	1,834,724	1,834,724	(37,780)	(98,316)
Bluebush Village - Stage 1 Executive Rooms (CBA Refinanced)	CBA	125	316,757	0	0	0	0	316,757	316,757	(128,360)	(17,157)
Goodenia Court Units (CBA Refinanced)	CBA	125	847,827	0	0	0	0	847,827	847,827	(14,884)	(45,248)
Coolgardie Aquatic Facilities (CBA Refinanced)	CBA	125	77,782	0	0	0	0	77,782	77,782	(1,366)	(4,168)
Kambalda Aquatic Facilities (CBA Refinanced)	CBA	125	1,085,793	0	0	0	0	1,085,793	1,085,793	(19,118)	(58,183)
Kambalda Aquatic Facilities (CBA Refinanced)	CBA	125	368,687	0	0	0	0	368,687	368,687	(6,486)	(19,757)
Coolgardie Post Office (CBA Refinanced)	CBA	125	332,758	0	0	0	0	332,758	332,758	(6,077)	(17,831)
CBA Overdraft Facility (CBA Refinanced)	CBA	125	812,140	0	0	0	0	812,140	812,140	(13,566)	(41,106)
Bluebush Village - Stage 1 Construction (ANZ Refinanced)	CBA	126	4,646,000	0	0	0	0	4,646,000	4,646,000	(85,942)	(278,760)
Coolgardie Class III Waste Facility (ANZ Refinanced)	CBA	126	1,463,100	0	0	0	0	1,463,100	1,463,100	(27,054)	(87,786)
Kambalda Aerodrome Refurbishment (ANZ Refinanced)	CBA	126	439,000	0	0	0	0	439,000	439,000	(8,134)	(26,340)
Bluebush Village - Stage 2 Construction (ANZ Refinanced)	CBA	126	1,874,995	0	0	0	0	1,874,995	1,874,995	(34,695)	(112,500)
Cashflow Assistance	CBA	126	4,076,905	0	0	0	0	4,076,905	4,076,905	(75,403)	(244,614)
Overdraft Facility	CBA	N/A	0	0	0	0	0	0	0	0	(27,500)
Total			25,463,497	0	0	0	0	25,463,497	25,463,497	(492,424)	(1,469,750)
Current borrowings			0					0			
Non-current borrowings			25,463,497					25,463,497			
			25,463,497					25,463,497			

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

KEY INFORMATION

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.

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

FINANCING ACTIVITIES

10 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	New Leases			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Hino 700 Series (P351)	6320171	66,576	0	0	(8,331)	(66,576)	58,245	0	(559)	(280)
Hino 700 Series (P355)	6344997	66,169	0	0	(7,008)	(66,169)	59,161	0	(667)	(1,142)
BENQ Whiteboards	2073290	10,714	0	0	(4,805)	(10,714)	5,909	0	(320)	(328)
Meraki IT Equipment	190006130	18,162	0	0	(5,829)	(14,164)	12,333	3,998	(276)	(489)
TechnoGym - Kambalda Gym 1	147-0106194-002	44,651	0	0	(8,838)	(27,761)	35,813	16,890	(1,120)	(2,137)
TechnoGym - Kambalda Gym 2	187-1185-187-003	20,726	0	0	(6,862)	(10,816)	13,864	9,910	(828)	(1,653)
TechnoGym - Coolgardie Gym	187-1185-187-002	41,837	0	0	(4,359)	(10,634)	37,478	31,203	(838)	(1,923)
Vestone - Loader	COO01052022-YG-01	150,998	0	0	(45,997)	(80,034)	105,001	70,964	(5,148)	(7,642)
Vestone - Compactor	COO01052022-YG-01	247,908	0	0	(75,516)	(131,399)	172,392	116,509	(8,452)	(12,547)
Vestone - Kambalda 120 Person Camp	CAS-109046-NOW	1,398,272	0	0	(334,100)	(1,398,272)	1,064,172	0	0	(85,349)
Total		2,066,013	0	0	(501,645)	(1,816,539)	1,564,368	249,474	(18,208)	(113,490)
Current lease liabilities		1,816,538					1,314,894			
Non-current lease liabilities		249,475					249,474			
		2,066,013					1,564,368			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using 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 classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 30 November 2025 \$
Other current liabilities						
Other liabilities						
Contract liabilities		10,000	0	8,000	0	10,000
Capital grant/contributions liabilities		2,079,524	0	798,321	(371,769)	2,514,076
Total other liabilities		2,089,524	0	806,321	(371,769)	2,524,076
Employee Related Provisions						
Provision for annual leave		267,086	0	0	0	267,086
Provision for long service leave		164,945	0	0	0	164,945
Total Provisions		432,031	0	0	0	432,031
Other Provisions						
Casair Dispute		200,793	0	0	(80,355)	120,438
Provision for Rates Disputes		1,839,386	0	0	0	1,839,386
Total Other Provisions		2,040,179	0	0	(80,355)	1,959,824
Total other current liabilities		4,561,734	0	806,322	(452,124)	4,915,932

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12 and 13

KEY INFORMATION

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.

Employee Related Provisions

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 calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at 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.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2025		(As revenue)	30 Nov 2025	30 Nov 2025			
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
General Purpose Funding								
Financial Assistance Grants - General Purpose	0	0	0	0	0	294,245	147,123	138,922
Governance								
Australia Day	0	8,000	0	8,000	8,000	0	0	0
Law, Order & Public Safety								
DFES - Bushfire Grant	0	0	0	0	0	12,790	8,395	8,395
Education & Welfare								
Kambalda Community Resource Centre	0	0	0	0	0	132,558	56,982	65,421
Kambalda Recreation Centre	0	0	0	0	0	9,300	3,875	3,861
Coolgardie Community Resource Centre	0	0	0	0	0	127,201	54,751	62,716
Kambalda Community Resource Centre								0
Recreation & Culture								
Youth Services Grant	0	0	0	0	0	10,000	10,000	0
Transport								
Main Roads - Direct Grant	0	0	0	0	0	194,516	194,516	194,516
Financial Assistance Grants - Roads	0	0	0	0	0	344,590	172,295	174,797
Economic Services								
CDC Support Hub	0	0	0	0	0	360,000	225,000	0
	0	8,000	0	8,000	8,000	1,485,200	872,937	648,628
Contributions								
General Purpose Funding								
Governance								
Donations	0	0	0	0	0	2,000	500	4,545
Health								
Goldfields - Womens Health Care	0	0	0	0	0	35,000	0	0
Education & Welfare								
Goldfields - Meals on Meals	0	0	0	0	0	50,000	12,500	45,455
Community Amenities								
Sewerage Contributions	0	0	0	0	0	0	0	90,909
Transport								
Mining Contributions	0	0	0	0	0	0	0	0
Mining Haulage Funds	0	0	0	0	0	780,000	400,000	255,294
Economic Services								
Donations	0	0	0	0	0	1,500	0	0
Recreation & Culture								
Evolution - Youth Futures Lifeguard Program	10,000	0	0	10,000	10,000	0	0	0
	10,000	0	0	10,000	10,000	868,500	413,000	396,203
TOTALS	10,000	8,000	0	18,000	18,000	2,353,700	1,285,936	1,044,831

SHIRE OF COOLGARDIE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 NOVEMBER 2025

INVESTING ACTIVITIES

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

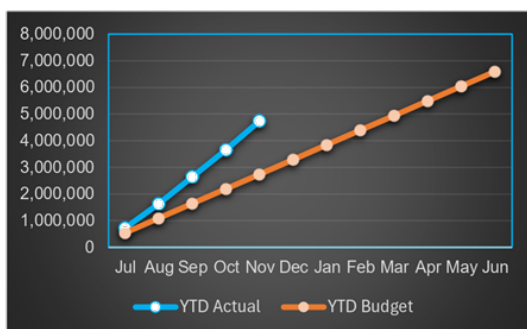
Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Nov 2025	Current Liability 30 Nov 2025	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Recreation and Culture								
Kambalda Youth Centre Facility	0	0	0	0	0	100,000	0	0
Transport								
Main Roads - Heavy Vehicle Safety & Productivity Program	0	0	0	0	0	1,239,986	302,386	0
Main Roads - Regional Road Group	1,011,910	650,363	(91,769)	1,570,504	1,570,504	2,776,569	2,221,145	91,769
Main Roads - Black Spot	280,000	0	(280,000)	0	0	1,068,979	1,068,979	0
Department of Infrastructure - Roads to Recovery	55,101	0	0	55,101	55,101	0	0	0
LRCl - Phase 4 Roads	218,401	0	0	218,401	218,401	0	0	0
	1,565,412	650,363	(371,769)	1,844,006	1,844,006	5,185,534	3,592,510	91,769
Capital contributions								
General Purpose Funding								
Transport								
Road Haulage Funds	514,112	147,957	0	662,069	662,069	680,000	0	0
	514,112	147,957	0	662,069	662,069	680,000	0	0
TOTALS	2,079,524	798,320	(371,769)	2,506,075	2,506,075	5,865,534	3,592,510	91,769

Bluebush Village Business Unit Reporting for the period ended 30 November 2025

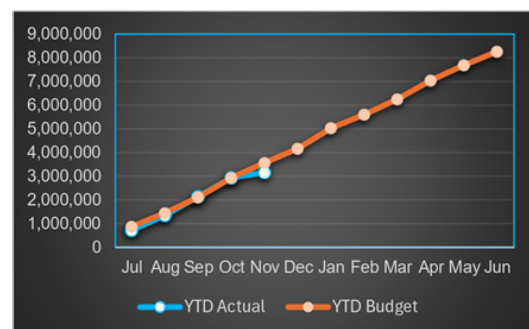
	YTD Budget	YTD Actual	Variance
Revenue			
Fees & Charges	2,749,390	4,752,884	2,003,494
Other Revenue	0	0	0
	<u>2,749,390</u>	<u>4,752,884</u>	<u>2,003,494</u>
Expenditure			
Operational Costs	(2,103,504)	(2,839,585)	(736,081)
Depreciation	(966,970)	0	966,970
Interest Expenses	(482,860)	(320,336)	162,524
Other	(22,500)	(302)	22,198
	<u>(3,575,834)</u>	<u>(3,160,223)</u>	<u>415,611</u>
Non cash amounts excluded from operating activities	966,970	0	(966,970)
Amount attributable to operating activities	140,526	1,592,661	1,452,135
Financing activities			
Proceeds from borrowings	0	0	0
Loan principal repayments	0	0	0
Lease principal repayments	(334,100)	(334,100)	0
Amount attributable to financing activities	(334,100)	(334,100)	0
Surplus / (Deficit)	(193,574)	1,258,561	1,452,135

GRAPHICAL INFORMATION

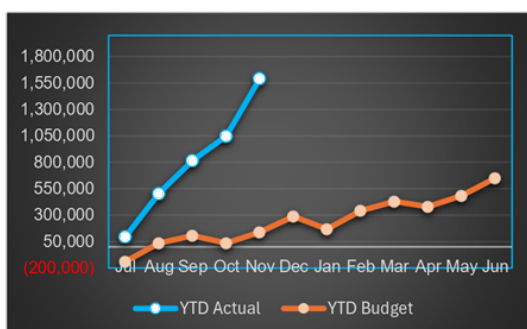
Operating Revenue



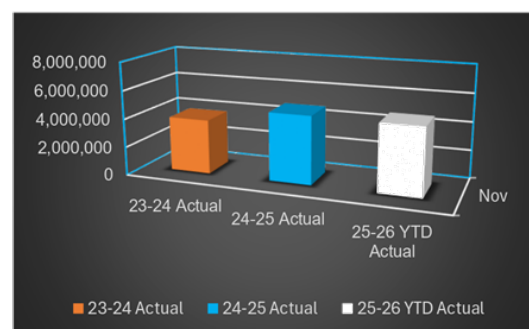
Operating Expenditure



Surplus / Deficit (Excludes Depreciation)



Revenue - 3 Year Comparative

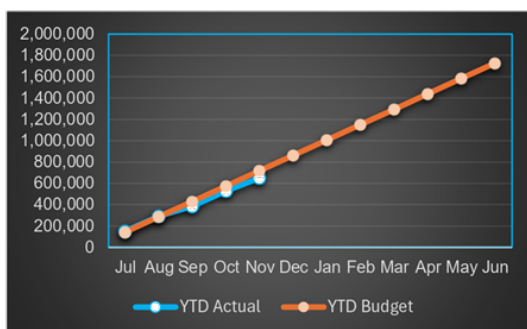


Waste Facilities Business Unit Reporting for the period ended 30 November 2025

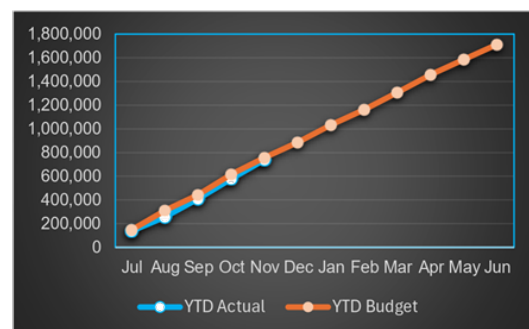
	YTD Budget	YTD Actual	Variance
Revenue			
Fees & Charges	720,208	652,094	(68,115)
Other Revenue	0	108	108
	<u>720,208</u>	<u>652,202</u>	<u>(68,007)</u>
Expenditure			
Operational Costs	(437,895)	(297,698)	140,197
Depreciation	(263,702)	(398,472)	(134,769)
Interest Expenses	(43,893)	(27,054)	16,839
Other	(13,573)	(17,504)	(3,931)
	<u>(759,063)</u>	<u>(740,727)</u>	<u>18,336</u>
Non cash amounts excluded from operating activities	263,702	398,472	134,769
Amount attributable to operating activities	224,848	309,947	85,099
Financing activities			
Proceeds from borrowings	0	0	0
Loan principal repayments	0	0	0
Lease principal repayments	0	0	0
Amount attributable to financing activities	0	0	0
Surplus / (Deficit)	224,848	309,947	85,099

GRAPHICAL INFORMATION

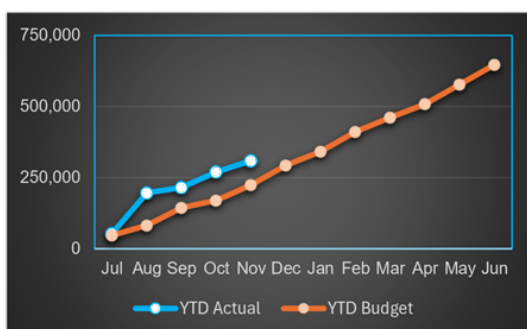
Operating Revenue



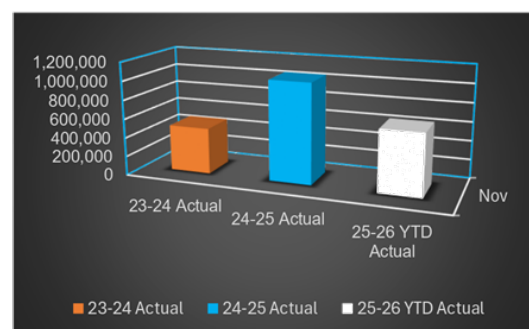
Operating Expenditure



Surplus / Deficit (Excludes Depreciation)



Revenue - 3 Year Comparative

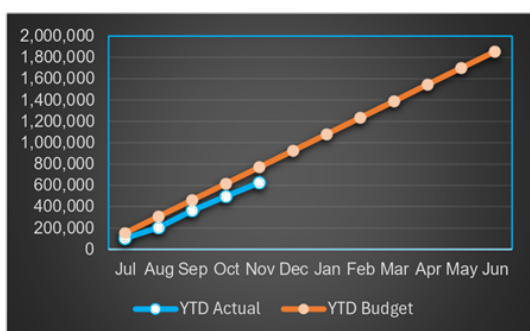


Kambalda Aerodrome Business Unit Reporting for the period ended 30 November 2025

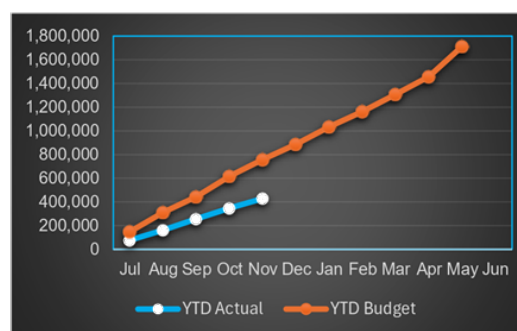
	YTD Budget	YTD Actual	Variance
Revenue			
Fees & Charges	773,500	628,522	(144,978)
Other Revenue	0	0	0
	<u>773,500</u>	<u>628,522</u>	<u>(144,978)</u>
Expenditure			
Operational Costs	(710,863)	(421,411)	289,453
Depreciation	0	0	0
Interest Expenses	(13,170)	(8,134)	5,036
Other	0	0	0
	<u>(724,033)</u>	<u>(429,544)</u>	<u>294,489</u>
Non cash amounts excluded from operating activities	0	0	0
Amount attributable to operating activities	49,467	198,978	149,511
Financing activities			
Proceeds from borrowings	0	0	0
Loan principal repayments	0	0	0
Lease principal repayments	0	0	0
Amount attributable to financing activities	0	0	0
Surplus / (Deficit)	49,467	198,978	149,511

GRAPHICAL INFORMATION

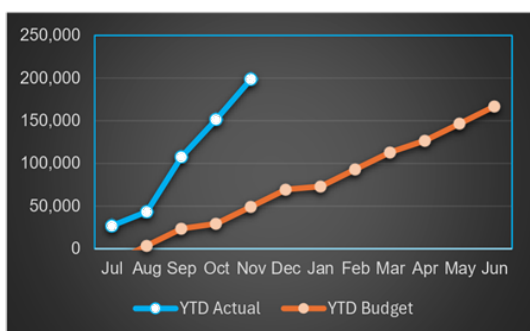
Operating Revenue



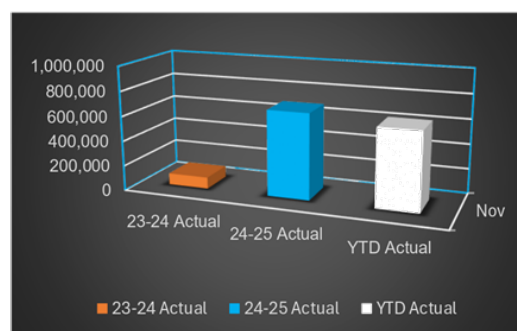
Operating Expenditure



Surplus / Deficit (Excludes Depreciation)



Revenue - 3 Year Comparative



11.3 Commercial Services**11.3.1 2025-26 BUDGET AMENDMENTS**

Location: Nil
Applicant: Nil
Disclosure of Interest: Nil
Date: 11 December 2025
Author: Raj Subbiah, Finance Manager

SUMMARY

The purpose of this item is to present to Council all known variances to the adopted 2025/26 Annual Budget that have a material impact on the financial position of the Shire.

BACKGROUND

The 2024/25 Annual Financial Report was signed off by the Office of the Auditor General (OAG) on Thursday, 4 December 2025. While the final Independent Audit Report was pleasing and represented a significant improvement on the previous financial year, there was a material variance between the audited operating deficit of \$3,544,614 and the adopted budgeted deficit of \$1,258,727.

Although several adjustments were processed as part of the final audit, the most significant contributor to the variance was the write off of rates that had previously been raised in error.

COMMENT

Council adopted a balanced budget for the 2024/25 financial year.

When the audited closing position at 30 June 2025 is taken into account the effective forecast deficit position at 30 June 2026 is \$2,285,887. This outcome is well outside the 10% tolerance of rates revenue and would, if reflected in the adopted budget position, have required Ministerial approval under the Local Government Act 1995 to adopt the deficit budget.

During the regular monthly budget review process, management has identified several material variances across a number of business reporting units. It is recommended that these variances, together with the audited closing position, be taken into consideration and incorporated into the proposed budget amendments for Council's endorsement.

Most significantly, occupancy levels at Bluebush Village have averaged approximately 80%, which has resulted in a substantial increase in rental revenue compared to the original budget. As accommodation management costs are calculated as a percentage of occupancy, these expenses have also increased, however there remains a sizeable net favourable variance to the adopted budget.

Management has also undertaken ongoing reviews of the Shire's operational activities to identify efficiencies. One of the key areas of savings relates to employee costs. As at the date of this review, not all positions have been filled, and it is unlikely that some of the unfunded positions will be recruited this year, resulting in further favourable variances in employment expenses.

Another positive outcome has been management's strengthened oversight of cash flow management. This has enabled the Shire to pay creditors in a timely manner while also investing surplus funds in term deposits, resulting in additional interest income above budget estimates.

Conversely, passenger numbers through the Kambalda Aerodrome and waste facility volumes have been lower than anticipated, leading to reduced revenue. Fortunately, this has been offset by corresponding reductions in operating costs required to maintain these facilities resulting in no material net impact on overall financial performance.

The final significant amendment proposed relates to additional rates written off due to properties previously being incorrectly rated.

Below are the budget amendments proposed in detail;

GL	Description	25/26 Budget	YTD Budget	YTD Actual	Variance	Proposed Amendment
	24/25 Closing Deficit	(\$1,258,727)	(\$1,258,727)	(\$3,544,614)	(\$2,285,887)	(\$2,285,887)
093100	Bluebush Village Rental	\$6,598,536	\$2,749,390	\$4,752,884	2,003,494	2,500,000
093260	Bluebush Accommodation Management	\$3,299,268	\$1,374,695	\$2,185,690	(\$810,995)	(\$1,250,000)
120775	Airport Landing Fees	\$1,856,400	\$773,500	\$628,522	(\$144,978)	(\$300,000)
120709	Aerodrome Maintenance	\$1,362,000	\$579,167	\$279,045	\$300,121	\$350,000
100176	Coolgardie Waste Fees	\$1,368,500	\$570,208	\$402,149	(\$168,060)	(\$300,000)
100108	Waste Maintenance	\$659,258	\$301,474	\$174,663	\$126,811	\$150,000
030278	Interest Revenue	\$21,600	\$16,000	\$96,348	\$80,348	\$100,000
040100	Executive Employee Costs	\$1,298,297	\$544,409	\$369,483	\$174,926	\$350,000
040200	Admin Employee Costs	\$860,209	\$363,626	\$287,838	\$75,788	\$150,000
040110	Admin Employee Costs	\$252,554	\$92,384	\$22,850	\$69,534	\$100,000
030183	Rates Written Off	\$30,000	\$3,533	\$555,807	(\$552,273)	(\$555,807)

These proposed budget amendments are separate to the formal budget review, which will be undertaken in January and February 2026 in accordance with section 6.8(1)(b) of the Local Government Act 1995 and regulation 33A of the Local Government (Financial Management) Regulations 1996.

Following the proposed budget amendments, the Shire will be positioned with a deficit of \$991,694. While management will continue to work towards reducing this deficit as part of the full budget review process, the revised position, although not ideal, remains well within the 10% rates revenue threshold. It is also considered a reasonable outcome given the significant rates write off that only became known after the 2025/26 Annual Budget had been endorsed by Council.

Finally, staff will update the Long Term Financial Plan (LTFP) to incorporate these budget amendments, ensuring the document remains as current and accurate as practicably possible at any point in time.

CONSULTATION

- Council Staff
- External Contractor

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY IMPLICATIONS

N/A

FINANCIAL IMPLICATIONS

N/A

STRATEGIC IMPLICATIONS

Accountable and effective leaders

High quality corporate governance, accountability and compliance

ATTACHMENTS

Nil

VOTING REQUIREMENT

Simple and Absolute Majority

OFFICER RECOMMENDATION

That Council:

1. Endorse the following budget amendments to be implemented by the finance team
 - a. Opening Deficit Position – Audited Position of **(\$3,544,614)**
 - b. GL 093100 Bluebush Village – Additional Rental \$2,500,000
 - c. GL 093260 Bluebush Village – Additional Management Costs **(\$1,250,000)**
 - d. GL 120775 Airport Landing Fees – Reduced Fees **(\$300,000)**
 - e. GL 120709 Aerodrome Maintenance Costs – Reduced Costs \$350,000
 - f. GL 100173 Coolgardie Waste Revenue – Reduced Fees **(\$300,000)**
 - g. GL 100108 Coolgardie Waste Maintenance – Reduced costs \$150,000
 - h. GL 030278 Interest Revenue – Additional Interest \$100,000
 - i. GL 040100 Executive Employee Costs – Reduced Costs \$350,000
 - j. GL 040200 Executive Employee Costs – Reduced Costs \$150,000
 - k. GL 040110 Executive Employee Costs – Reduced Costs \$100,000
 - l. GL 030183 Rates Written Off – Additional Write Off **(\$555,807)**
2. Endorse the revised forecast deficit position of \$991,694 following the implementation of the budget amendments
3. Update the Shire's LTFP 2025-2035 to reflect the budget amendments
4. Complete a full budget review in accordance with section 6.8 of the Local Government Act 1995 and Regulation 33A of the Local Government (Financial Management) Regulations 1996 looking to further reduce the forecast deficit position.

COUNCIL RESOLUTION #231/2025**Moved:** Cr Tracey Rathbone**Seconded:** Cr Daphne Simmons**That Council:**

1. Endorse the following budget amendments to be implemented by the finance team
 - a. Opening Deficit Position – Audited Position of **(\$3,544,614)**
 - b. GL 093100 Bluebush Village – Additional Rental \$2,500,000
 - c. GL 093260 Bluebush Village – Additional Management Costs **(\$1,250,000)**
 - d. GL 120775 Airport Landing Fees – Reduced Fees **(\$300,000)**
 - e. GL 120709 Aerodrome Maintenance Costs – Reduced Costs \$350,000
 - f. GL 100173 Coolgardie Waste Revenue – Reduced Fees **(\$300,000)**
 - g. GL 100108 Coolgardie Waste Maintenance – Reduced costs \$150,000
 - h. GL 030278 Interest Revenue – Additional Interest \$100,000
 - i. GL 040100 Executive Employee Costs – Reduced Costs \$350,000
 - j. GL 040200 Executive Employee Costs – Reduced Costs \$150,000
 - k. GL 040110 Executive Employee Costs – Reduced Costs \$100,000
 - l. GL 030183 Rates Written Off – Additional Write Off **(\$555,807)**
2. Endorse the revised forecast deficit position of \$991,694 following the implementation of the budget amendments
3. Update the Shire's LTFP 2025-2035 to reflect the budget amendments
4. Complete a full budget review in accordance with section 6.8 of the Local Government Act 1995 and Regulation 33A of the Local Government (Financial Management) Regulations 1996 looking to further reduce the forecast deficit position.

In Favour: Crs Paul Wilcox, Anthony Ball, Tracey Rathbone, Tammee Keast, Daphne Simmons, Corey Matthews and Julie-Ann Williams

Against: Nil

CARRIED 7/0

11.3.2 2024/25 ANNUAL FINANCIAL REPORT

Location: Shire of Coolgardie
Applicant: Shire of Coolgardie
Disclosure of Interest: Nil
Date: 10 December 2025
Author: Raj Subbiah, Finance Manager

SUMMARY

The purpose of this report is to present the 2024–25 Annual Financial Statements and the Independent Audit Report for Council to note and receive as information only.

BACKGROUND

On Tuesday, 09 December 2025, the Audit Committee reviewed, in accordance with section 7.12A(2) of the Local Government Act 1995, the Annual Financial Report for the year ended 30 June 2025, the Auditor's Final Management Letter, and the Independent Audit Report issued by the Office of the Auditor General (OAG).

In total, four findings were raised in the Final Audit Management Letter. None of the findings were assessed as significant. This represents a material improvement from the 2023/24 financial year where six of the findings were deemed to be significant.

The role of the Audit Committee is to consider the financial statements, review the audit findings, and be satisfied that management's responses and proposed actions adequately address any matters raised.

Following its review, the Audit Committee confirmed that the Shire has met all statutory financial reporting obligations and endorsed the documentation presented to them.

COMMENT

It is pleasing to note the Shire's improved financial stability and the more favourable commentary regarding going concern. While this represents a significant achievement and reflects the substantial efforts of management over the past 12 months, it is important that the Shire continues to maintain and strengthen the sound financial practices now in place. Ongoing focus and discipline will be essential to ensure the Shire remains on this positive trajectory and establishes a solid financial foundation for the years ahead.

The total comprehensive loss for the year ended 30 June 2025 was \$4,068,092, a substantial improvement on the \$7,412,336 loss reported in 2023/24. Of the \$4,068,092 loss in 2024/25, \$3,189,813 relates to fair value adjustments, which are non-cash accounting transactions. These adjustments affect the reported result but do not impact the Shire's operating cashflow or liquidity.

The operating deficit also improved materially, reducing from \$7,868,844 at 30 June 2024 to \$3,544,614 at 30 June 2025, reflecting tighter expenditure controls and improved financial management.

At 30 June 2025, cash and cash equivalents totalled \$3,921,549, up significantly from \$1,521,748 at 30 June 2024. While the Shire's current liabilities still exceed current assets by \$5,103,327, this represents a major improvement from the \$16,820,946 shortfall reported in the previous financial year.

The stronger cash position at year-end is attributable to:

- the loan refinancing undertaken during 2024/25

- deferral of capital projects
- reductions in discretionary expenditure
- targeted cost cutting initiatives implemented by management

These measures were critical steps in stabilising the Shire's immediate financial position and providing a platform for future sustainability.

The Shire has made significant progress in improving its financial position between 2023/24 and 2024/25, with strong gains in operating performance, liquidity, and reduction of current asset deficits. The strategies implemented to date, and those planned for 2025/26 and beyond place the Shire on a positive trajectory toward long term financial sustainability.

CONSULTATION

- Management and Staff
- RSM
- Office Auditor General

STATUTORY ENVIRONMENT

Local Government Act 1995

6.4. Financial report

- (1) *A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.*
- (2) *The financial report is to —*
 - (a) *be prepared and presented in the manner and form prescribed; and*
 - (b) *contain the prescribed information.*
- (3) *By 30 September following each financial year or such extended time as the Minister allows, a local government is to submit to its auditor —*
 - (a) *the accounts of the local government, balanced up to the last day of the preceding financial year; and*
 - (b) *the annual financial report of the local government for the preceding financial year.*

7.12A . Duties of local government with respect to audits

- (1) *A local government is to do everything in its power to —*
 - (a) *assist the auditor of the local government to conduct an audit and carry out the auditor's other duties under this Act in respect of the local government; and*
 - (b) *ensure that audits are conducted successfully and expeditiously.*
- (2) *Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.*
- (3) *A local government must —*
 - (aa) *examine an audit report received by the local government; and*
 - (a) *determine if any matters raised by the audit report, require action to be taken by the local government; and*

- (b) *ensure that appropriate action is taken in respect of those matters.*
- (4) *A local government must —*
 - (a) *prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and*
 - (b) *give a copy of that report to the Minister within 3 months after the audit report is received by the local government.*
- (5) *Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.*

7.12AD. Reporting on a financial audit

- (1) *The auditor must prepare and sign a report on a financial audit.*
- (2) *The auditor must give the report to —*
 - (a) *the mayor, president or chairperson of the local government; and*
 - (b) *the CEO of the local government; and*
 - (c) *the Minister.*

Local Government (Audit) Regulations 1996

10. Report by auditor

- ((1)) *An auditor's report is to be forwarded to the persons specified in section 7.9(1) within 30 days of completing the audit.*
- (2) *The report is to give the auditor's opinion on —*
 - (a) *the financial position of the local government; and*
 - (b) *the results of the operations of the local government.*
- (3) *The report must include a report on the conduct of the audit.*
- (4) *Where it is considered by the auditor to be appropriate to do so, the auditor is to prepare a management report to accompany the auditor's report and to forward a copy of the management report to the persons specified in section 7.9(1) with the auditor's report.*

16. Functions of audit committee

An audit committee has the following functions —

- (a) *to guide and assist the local government in carrying out —*
 - (i) *its functions under Part 6 of the Act; and*
 - (ii) *its functions relating to other audits and other matters related to financial management;*
- (b) *to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act;*
- (c) *to review a report given to it by the CEO under regulation 17(3) (the **CEO's report**) and is to —*
 - (i) *report to the council the results of that review; and*
 - (ii) *give a copy of the CEO's report to the council;*

- (d) *to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under —*
 - (i) *regulation 17(1); and*
 - (ii) *the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);*
- (e) *to support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government;*
- (f) *to oversee the implementation of any action that the local government —*
 - (i) *is required to take by section 7.12A(3); and*
 - (ii) *has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and*
 - (iii) *has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and*
 - (iv) *has accepted should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);*
- (g) *to perform any other function conferred on the audit committee by these regulations or another written law.*

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS**Accountable and effective leaders**

High quality corporate governance, accountability and compliance

ATTACHMENTS

1. **2025 Annual Financial Statements**
2. **Independent Auditors Report**

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That Council:

1. Receive the Independent Audit Report for the year ended 30 June 2025.
2. Receive the Annual Financial Report for the year ended 30 June 2025.

COUNCIL RESOLUTION #232/2025

Moved: Cr Tammee Keast

Seconded: Cr Anthony Ball

That Council:

1. Receive the Independent Audit Report for the year ended 30 June 2025.
2. Receive the Annual Financial Report for the year ended 30 June 2025.

In Favour: Crs Paul Wilcox, Anthony Ball, Tracey Rathbone, Tammee Keast, Daphne Simmons, Corey Matthews and Julie-Ann Williams

Against: Nil

CARRIED 7/0

SHIRE OF COOLGARDIE
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

Statement by CEO	2
Statement of comprehensive income	3
Statement of financial position	4
Statement of changes in equity	5
Statement of cash flows	6
Statement of financial activity	7
Index of notes to the financial report	8
Independent auditor's report	45

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

A connected, progressive & welcoming community

Principal place of business:
Irish Mulga Drive
Kambalda WA 6442



**SHIRE OF COOLGARDIE
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

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

Statement by CEO

The accompanying financial report of the Shire of 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 2025 and the financial position as at 30 June 2025.

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

Signed on the

3rd day of

December 2025



Chief Executive Officer

Aaron Cook

Name of Chief Executive Officer



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

	Note	2025 Actual \$	2025 Budget \$	2024 Restated* \$
Revenue				
Rates	2(a),27	12,711,267	11,931,958	9,895,955
Grants, subsidies and contributions	2(a)	1,877,084	3,346,983	3,599,770
Fees and charges	2(a)	15,291,325	18,461,412	14,283,159
Interest revenue	2(a)	57,723	54,000	61,146
Other revenue	2(a)	785,518	634,100	1,464,467
		30,722,917	34,428,453	29,304,497
Expenses				
Employee costs	2(b)	(6,184,636)	(6,972,945)	(6,945,135)
Materials and contracts		(11,165,659)	(12,156,567)	(12,891,735)
Utility charges		(1,757,648)	(1,020,260)	(1,228,723)
Depreciation		(9,308,928)	(9,442,371)	(10,784,166)
Finance costs	2(b)	(1,862,288)	(1,350,865)	(1,747,065)
Insurance		(561,959)	(450,480)	(396,038)
Other expenditure	2(b)	(1,617,866)	(1,342,600)	(3,372,668)
		(32,458,984)	(32,736,088)	(37,365,530)
		(1,736,067)	1,692,365	(8,061,033)
Capital grants, subsidies and contributions	2(a)	676,089	4,142,109	650,573
Profit on asset disposals		189,561	0	180,071
Loss on asset disposals		(3,423)	0	0
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(4,439)	0	2,102
Fair value adjustments to right of use assets	11	3,036,154	0	0
Fair value adjustments to investment property	12	(6,551,532)	0	0
		(2,657,590)	4,142,109	832,746
Net result for the period		(4,393,657)	5,834,474	(7,228,287)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	18	325,565	0	(184,049)
Total other comprehensive income / (loss) for the period	18	325,565	0	(184,049)
Total comprehensive income / (loss) for the period		(4,068,092)	5,834,474	(7,412,336)

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

* See Note 31 for details regarding correction of prior period errors.



SHIRE OF COOLGARDIE
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Note	2025	Restated* 2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	3,921,549	1,521,748
Trade and other receivables	5	2,535,152	1,988,580
Inventories	6	156,263	12,946
Other assets	7	19,302	36,033
TOTAL CURRENT ASSETS		6,632,266	3,559,307
NON-CURRENT ASSETS			
Trade and other receivables	5	264,610	262,620
Other financial assets	4(b)	99,525	103,964
Property, plant and equipment	8	37,945,264	39,147,083
Infrastructure	9	113,181,807	118,649,787
Right-of-use assets	11(a)	4,850,265	3,572,254
Investment property	12	17,290,000	23,489,361
TOTAL NON-CURRENT ASSETS		173,631,471	185,225,069
TOTAL ASSETS		180,263,737	188,784,376
CURRENT LIABILITIES			
Trade and other payables	13	5,357,321	7,582,256
Capital grant/contributions liabilities	14	2,089,524	1,198,004
Lease liabilities	11(b)	1,816,537	1,904,377
Borrowings	15	0	7,305,550
Employee related provisions	16	432,031	336,477
Other provisions	17	2,040,179	2,053,589
TOTAL CURRENT LIABILITIES		11,735,592	20,380,253
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	249,474	2,207,447
Borrowings	15	25,463,497	19,075,235
Employee related provisions	16	114,684	137,572
Other provisions	17	4,484,467	4,699,754
TOTAL NON-CURRENT LIABILITIES		30,312,122	26,120,008
TOTAL LIABILITIES		42,047,714	46,500,261
NET ASSETS		138,216,023	142,284,115
EQUITY			
Retained surplus		47,021,443	51,415,100
Reserve accounts	30	257,825	257,825
Revaluation surplus	18	90,936,755	90,611,190
TOTAL EQUITY		138,216,023	142,284,115

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

* See Note 31 for details regarding correction of prior period errors.



SHIRE OF COOLGARDIE
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025

	Note	Retained surplus \$	Reserve accounts \$	Revaluation surplus \$	Total equity \$
Balance as at 1 July 2023		58,660,421	240,791	90,795,239	149,696,451
Comprehensive income for the period					
Net result for the period (restated)		(7,228,287)	0	0	(7,228,287)
Other comprehensive income for the period	18	0	0	(184,049)	(184,049)
Total comprehensive income for the period (restated)		(7,228,287)	0	(184,049)	(7,412,336)
Transfers to reserve accounts	30	(17,034)	17,034	0	0
Balance as at 30 June 2024 (Restated)		51,415,100	257,825	90,611,190	142,284,115
Comprehensive income for the period					
Net result for the period		(4,393,657)	0	0	(4,393,657)
Other comprehensive income for the period	18	0	0	325,565	325,565
Total comprehensive income for the period		(4,393,657)	0	325,565	(4,068,092)
Balance as at 30 June 2025		47,021,443	257,825	90,936,755	138,216,023

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

* See Note 31 for details regarding correction of prior period errors.



**SHIRE OF COOLGARDIE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		12,591,323	10,635,763
Grants, subsidies and contributions		1,645,072	3,578,710
Fees and charges		15,284,693	14,281,824
Interest revenue		57,723	61,146
Goods and services tax received		1,636,884	2,443,070
Other revenue		785,518	1,464,467
		32,001,213	32,464,980
Payments			
Employee costs		(6,210,844)	(6,804,008)
Materials and contracts		(13,438,644)	(8,603,534)
Utility charges		(1,757,648)	(1,211,362)
Finance costs		(1,862,288)	(1,747,065)
Insurance paid		(561,959)	(396,038)
Goods and services tax paid		(1,806,520)	(2,372,999)
Other expenditure		(1,617,866)	(1,683,421)
		(27,255,769)	(22,818,427)
Net cash provided by operating activities		4,745,444	9,646,553
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(223,790)	(16,264,732)
Payments for construction of infrastructure	9(a)	(799,542)	(1,870,613)
Payments for investment property	12	(352,171)	0
Proceeds from capital grants, subsidies and contributions		1,664,477	1,500,911
Proceeds from sale of property, plant & equipment		328,484	239,500
Net cash provided by (used in) investing activities		617,458	(16,394,934)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	29(a)	(24,898,254)	(4,226,698)
Payments for principal portion of lease liabilities	29(e)	(2,045,813)	(1,249,744)
Proceeds from new borrowings	29(a)	25,463,497	11,750,000
Repayment of overdraft	29(d)	(1,578,363)	(1,320,000)
Proceeds from overdraft	29(d)	95,832	1,802,531
Net cash provided by (used in) financing activities		(2,963,101)	6,756,089
Net increase in cash held		2,399,801	7,708
Cash at beginning of year		1,521,748	1,514,040
Cash and cash equivalents at the end of the year		3,921,549	1,521,748

Non-cash investing and financing movements are disclosed at note 18.(c)

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 2025

	Note	2025 Actual \$	2025 Budget \$	2024 Restated* \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	27	12,711,267	11,931,958	9,895,955
Grants, subsidies and contributions		1,877,084	3,346,983	3,599,770
Fees and charges		15,291,325	18,461,412	14,283,159
Interest revenue		57,723	54,000	61,146
Other revenue		785,518	634,100	1,464,467
Profit on asset disposals		189,561	0	180,071
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	0	0	2,102
Fair value adjustments to right of use assets	12	3,036,154	0	0
		33,948,632	34,428,453	29,486,670
Expenditure from operating activities				
Employee costs		(6,184,636)	(6,972,945)	(6,945,135)
Materials and contracts		(11,165,659)	(12,156,567)	(12,891,735)
Utility charges		(1,757,648)	(1,020,260)	(1,228,723)
Depreciation		(9,308,928)	(9,442,371)	(10,784,166)
Finance costs		(1,862,288)	(1,350,865)	(1,747,065)
Insurance		(561,959)	(450,480)	(396,038)
Other expenditure		(1,617,866)	(1,342,600)	(3,372,668)
Loss on asset disposals		(3,423)	0	0
Fair value adjustments to financial assets at fair value through profit or loss		(4,439)	0	0
Fair value adjustments to investment property		(6,551,532)	0	0
		(39,018,378)	(32,736,088)	(37,365,530)
Non-cash amounts excluded from operating activities	28(a)	12,728,007	9,442,371	10,076,542
Amount attributable to operating activities		7,658,261	11,134,736	2,197,682
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		676,089	4,142,109	650,573
Proceeds from disposal of assets		328,484	150,000	239,500
Proceeds from right of use assets		437,441	0	0
		1,442,014	4,292,109	890,073
Outflows from investing activities				
Right of use assets received - non cash	11(a)	0	0	(3,923,625)
Acquisition of property, plant and equipment	8(a)	(223,790)	(5,859,665)	(16,264,732)
Acquisition of infrastructure	9(a)	(799,542)	0	(1,870,613)
Payments for investment property	12	(352,171)	0	0
		(1,375,503)	(5,859,665)	(22,058,970)
Non-cash amounts excluded from investing activities	28(b)	(437,441)	0	3,923,625
Amount attributable to investing activities		(370,930)	(1,567,556)	(17,245,272)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	29(a)	25,463,497	0	11,750,000
Proceeds from overdraft	29(d)	95,832	0	1,802,531
Proceeds from new leases - non cash	29(e)	0	0	3,923,625
		25,559,329	0	17,476,156
Outflows from financing activities				
Repayment of borrowings	29(a)	(24,898,254)	(6,352,387)	(4,226,698)
Repayment of overdraft	29(d)	(1,578,363)	0	(1,320,000)
Payments for principal portion of lease liabilities	29(e)	(2,045,813)	(1,959,721)	(1,249,744)
Transfers to reserve accounts	30	0	0	(17,034)
		(28,522,430)	(8,312,108)	(6,813,476)
Non-cash amounts excluded from financing activities	28(c)	0	0	(3,923,625)
Amount attributable to financing activities		(2,963,101)	(8,312,108)	6,739,055
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	28(d)	(7,868,844)	(1,882,308)	439,691
Amount attributable to operating activities		7,658,261	11,134,736	2,197,682
Amount attributable to investing activities		(370,930)	(1,567,556)	(17,245,272)
Amount attributable to financing activities		(2,963,101)	(8,312,108)	6,739,055
Surplus or deficit after imposition of general rates	28(d)	(3,544,614)	(627,236)	(7,868,844)

This statement is to be read in conjunction with the accompanying notes.
See Note 31 for details regarding correction of prior period errors.



**SHIRE OF COOLGARDIE
FOR THE YEAR ENDED 30 JUNE 2025
INDEX OF NOTES TO THE FINANCIAL REPORT**

Note 1	Basis of preparation	9
Note 2	Revenue and expenses	10
Note 3	Cash and cash equivalents	12
Note 4	Other financial assets	12
Note 5	Trade and other receivables	13
Note 6	Inventories	13
Note 7	Other assets	14
Note 8	Property, plant and equipment	15
Note 9	Infrastructure	17
Note 10	Fixed assets	19
Note 11	Leases	21
Note 12	Investment property	22
Note 13	Trade and other payables	23
Note 14	Other liabilities	24
Note 15	Borrowings	25
Note 16	Employee related provisions	26
Note 17	Other provisions	27
Note 18	Revaluation surplus	28
Note 19	Restrictions over financial assets	29
Note 20	Undrawn borrowing facilities and credit standby arrangements	29
Note 21	Contingent liabilities	30
Note 22	Capital commitments	30
Note 23	Related party transactions	31
Note 24	Joint arrangements	33
Note 25	Events occurring after the end of the reporting period	34
Note 26	Other material accounting policies	35
Information required by legislation		
Note 27	Rating information	36
Note 28	Determination of surplus or deficit	37
Note 29	Borrowing and lease liabilities	38
Note 30	Reserve accounts	42
Note 31	Correction of error	43

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

1. BASIS OF PREPARATION

The financial report of the Shire of 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 were applied except for disclosure requirements of:

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

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

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

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

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

Critical accounting estimates and judgements

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

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying 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
 - 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. A separate statement of those monies appears at Note 30 of the financial report.

Initial application of accounting standards

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

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

The amendments have had no material impact on the financial report on initial application.

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

These amendments may result in changes to the fair value of certain non-financial assets on revaluation. The standard is applied prospectively therefore the impact will be quantified upon the next revaluation cycle.

New accounting standards for application in future years

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

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

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

Going Concern

The financial report has been prepared on the going concern basis, which assumes that the Shire will continue to be able to meet its liabilities as they fall due for the foreseeable future, being a period of at least 12 months from the date of signing this financial report.

As disclosed in the financial statements, the Shire incurred a net operating loss of \$4,393,657 for the year ended 30 June 2025 (30 June 2024: \$7,228,287). Of the \$4,393,657 net loss for the year ended 30 June 2025, \$3,189,813 relates to a decrement on the fair valuation for the Bluebush Village. In addition, as at 30 June 2025, the Shire's current liabilities exceeded its current assets by \$5,103,327 (30 June 2024: \$16,820,946).

In adopting the going concern basis for preparing the financial report, management have considered the Shire's cashflows, liquidity position and its ongoing operating activities. Based on the Shire's cashflow forecasts, management are satisfied that the Shire has adequate resources to continue in operational existence for the foreseeable future. These forecasts are supported by the following actions and strategic measures implemented under the Shire's Financial Recovery Plan:

- Successful refinancing of borrowings to improve cash-flow flexibility and reduce short-term repayment pressure;
- Increased occupancy levels at Bluebush Village improving operational cash inflows;
- Continual review of staffing structures and discretionary funding to ensure financial efficiency and sustainability; and
- The continued investigations of the sale of the Bluebush Village, which would significantly reduce debt levels, reduce interest cost and increase future cash flow.

On this basis, management considers the Shire will be able to continue as a going concern and meet its liabilities as and when they fall due. Accordingly, no adjustments have been made to the carrying values or classifications of assets and liabilities in the financial report that might otherwise 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 2025

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - workers accommodation facilities	Room rental charges	Single point in time	Payment in advance on site or on 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	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

Revenue recognition

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

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

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	12,711,267	0	12,711,267
Grants, subsidies and contributions	929,907	0	0	947,177	1,877,084
Fees and charges	12,960,107	0	1,738,370	592,848	15,291,325
Interest revenue	0	0	57,674	49	57,723
Other revenue	41,475	0	0	744,043	785,518
Capital grants, subsidies and contributions	0	0	676,089	0	676,089
Total	13,931,489	0	15,183,400	2,284,117	31,399,006

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total (Restated)
	\$	\$	\$	\$	\$
Rates	0	0	9,895,955	0	9,895,955
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	11,101,289	2,127,814	29,955,070

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2025 Actual \$	2024 Actual (Restated) \$
Interest revenue		
Interest on reserve account	0	6,059
Trade and other receivables overdue interest	57,674	44,114
Other interest revenue	49	10,973
	57,723	61,146

Fees and charges relating to rates receivable
Charges on instalment plan

32,698 42,417

The 2025 original budget estimate in relation to:
Charges on instalment plan was \$44,800.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	157,604	63,077
- Other services – grant acquittals	2,000	3,900
	159,604	66,977

Employee Costs

Employee benefit costs	6,015,437	6,819,306
Other employee costs	169,199	125,829
	6,184,636	6,945,135

Finance costs

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	1,862,288	1,747,065
	1,862,288	1,747,065

Other expenditure

Impairment losses on rates and statutory receivables	205,893	1,377,647
Provision for health services	645,018	742,964
Elected Member Costs	207,083	201,697
Community Assistance Fund	116,409	130,175
Legal expenses (rates recovery)	68,676	209,067
Accommodation Leasing Costs	57,928	38,417
Sundry expenses	316,859	672,701
	1,617,866	3,372,668

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

3. CASH AND CASH EQUIVALENTS

	Note	2025	2024
		\$	\$
Cash at bank and on hand		3,921,549	1,521,748
Total cash and cash equivalents		3,921,549	1,521,748
Held as			
- Unrestricted cash and cash equivalents		1,574,200	(934,081)
- Restricted cash and cash equivalents	19	2,347,349	2,455,829
		3,921,549	1,521,748

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

	Note	2025	2024
		\$	\$
(b) Non-current assets			
Financial assets at fair value through profit or loss		99,525	103,964
		99,525	103,964
Financial assets at fair value through profit or loss			
Units in Local Government House Trust - opening balance		103,964	101,862
Movement attributable to fair value increment		(4,439)	2,102
Units in Local Government House Trust - closing balance		99,525	103,964

MATERIAL ACCOUNTING POLICIES

Financial assets at fair value through profit or loss

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

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has 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 2025

5. TRADE AND OTHER RECEIVABLES

Note	2025	2024
	\$	\$
Current		
Rates and statutory receivables	1,065,203	937,911
Trade receivables	1,221,020	980,916
GST receivable	198,048	28,412
Allowance for credit losses of rates and statutory receivables	(56,402)	(63,034)
Receivable from joint operation	100,000	100,000
Pensioner Rebates	7,283	4,375
	2,535,152	1,988,580
Non-current		
Rates and statutory receivables	177,110	164,120
Trade receivables	87,500	98,500
	264,610	262,620

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

6. INVENTORIES

Note	2025	2024
	\$	\$
Current		
Visitor Centre Stock	7,539	12,946
Gravel Basecourse	148,724	0
	156,263	12,946
The following movements in inventories occurred during the year:		
Balance at beginning of year	12,946	14,418
Inventories expensed during the year	(28,860)	(1,750)
Additions to inventory	172,177	278
Balance at end of year	156,263	12,946

MATERIAL ACCOUNTING POLICIES

General

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

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

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

7. OTHER ASSETS

	2025	2024
	\$	\$
Other assets - current		
Prepayments	19,302	31,849
Accrued income	0	4,184
	19,302	36,033

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 2025

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

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

	Note	Assets not subject to operating lease			Total property				Plant and equipment		
		Land	Buildings - Non Specialised	Buildings - Specialised	Land	Buildings - Non Specialised	Buildings - Specialised	Total property	Furniture and equipment	Plant and equipment	Total property, plant and equipment
		\$		\$	\$			\$	\$	\$	\$
Balance at 1 July 2023		2,172,633	1,294,827	43,715,166	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	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	(59,429)	(59,429)
Depreciation		0	(28,876)	(1,944,306)	0	(28,876)	(1,944,306)	(1,973,182)	(94,870)	(315,453)	(2,383,505)
Transfers		0	0	(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	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	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)	0	(154,820)	(6,600,578)	(6,755,398)	(733,554)	(1,382,632)	(8,871,584)
Balance at 30 June 2024	8(b)	2,172,633	2,226,424	32,517,187	2,172,633	2,226,424	32,517,187	36,916,244	312,644	1,918,195	39,147,083
Additions		84,297	139,493	0	84,297	139,493	0	223,790	0	0	223,790
Disposals		0	0	0	0	0	0	0	0	(5,673)	(5,673)
Depreciation		0	(61,007)	(934,278)	0	(61,007)	(934,278)	(995,285)	(90,427)	(334,224)	(1,419,936)
Balance at 30 June 2025		2,256,930	2,304,910	31,582,909	2,256,930	2,304,910	31,582,909	36,144,749	222,217	1,578,298	37,945,264
Comprises:											
Gross balance amount at 30 June 2025		2,256,930	2,520,737	38,072,625	2,256,930	2,520,737	38,072,625	42,850,292	1,046,198	3,175,549	47,072,039
Accumulated depreciation at 30 June 2025		0	(215,827)	(6,489,716)	0	(215,827)	(6,489,716)	(6,705,543)	(823,981)	(1,597,251)	(9,126,775)
Balance at 30 June 2025	8(b)	2,256,930	2,304,910	31,582,909	2,256,930	2,304,910	31,582,909	36,144,749	222,217	1,578,298	37,945,264

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2025 \$	Carrying amount 2024 \$	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date								
Land and buildings								
Land - market value		2,256,930	2,172,633	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.
Total land	8(a)	2,256,930	2,172,633					
Buildings - non specialised		2,304,910	2,226,424	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		31,582,909	32,517,187	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
Total buildings	8(a)	33,887,819	34,743,611					

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 2025

9. INFRASTRUCTURE

(a) Movements in balances

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

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - parks and ovals	Infrastructure - sewerage	Infrastructure - other	Infrastructure - landfill assets	Infrastructure - work in progress	Total infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023	99,344,744	1,971,030	960,463	2,912,639	3,214,150	12,057,601	3,065,978	0	123,526,605
Additions	219,432	0	71,849	174,328	1,152,928	252,076	0	0	1,870,613
Depreciation	(5,521,284)	(107,023)	(28,879)	(124,435)	(43,407)	(324,237)	(598,166)	0	(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	0	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	0	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)	0	(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	0	118,649,787
Additions	0	487,186	0	0	200,686	37,884	0	73,786	799,542
Depreciation	(4,176,710)	(112,263)	(30,526)	(125,180)	(56,383)	(334,643)	(1,431,817)	0	(6,267,522)
Balance at 30 June 2025	89,866,182	2,238,930	972,907	2,837,352	4,467,974	11,688,681	1,035,995	73,786	113,181,807
Comprises:									
Gross balance at 30 June 2025	162,107,090	6,647,349	2,290,002	3,996,295	4,752,294	13,399,593	4,087,316	73,786	197,353,725
Accumulated depreciation at 30 June 2025	(72,240,908)	(4,408,419)	(1,317,095)	(1,158,943)	(284,320)	(1,710,912)	(3,051,321)	0	(84,171,918)
Balance at 30 June 2025	89,866,182	2,238,930	972,907	2,837,352	4,467,974	11,688,681	1,035,995	73,786	113,181,807

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

9. INFRASTRUCTURE (Continued)

(b) Carrying amount measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Independent 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 2025**

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset class	Useful life
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 - buildings	3 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 2025**

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable value

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

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

Revaluation

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

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.

Revaluation (continued)

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

In accordance with *Local Government (Financial Management) 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 2025

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 - land and buildings	Right-of-use assets - plant and equipment	Total right-of-use assets
	\$	\$	\$
Balance at 1 July 2023	0	1,301,859	1,301,859
Additions	3,923,625	0	3,923,625
Depreciation	(1,394,094)	(259,136)	(1,653,230)
Balance at 30 June 2024	2,529,531	1,042,723	3,572,254
Gross balance amount at 30 June 2024	3,923,625	2,162,473	6,086,098
Accumulated depreciation at 30 June 2024	(1,394,094)	(1,119,750)	(2,513,844)
Balance at 30 June 2024	2,529,531	1,042,723	3,572,254
Additions / Disposals	0	(437,441)	(437,441)
Depreciation backed out from sale and leaseback transactions	0	300,768	300,768
Revaluation increments / (decrements) transferred to profit or loss	3,036,154	0	3,036,154
Depreciation	(1,252,685)	(368,785)	(1,621,470)
Balance at 30 June 2025	4,313,000	537,265	4,850,265
Gross balance amount at 30 June 2025	5,830,000	1,725,032	7,555,032
Accumulated depreciation at 30 June 2025	(1,517,000)	(1,187,767)	(2,704,767)
Balance at 30 June 2025	4,313,000	537,265	4,850,265

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

	2025 Actual \$	2024 Actual \$
Depreciation on right-of-use assets	(1,621,470)	(1,653,230)
Finance charge on lease liabilities	(278,560)	(401,767)
Gains/(losses) from sale and leaseback transactions	115,257	0
Total amount recognised in the statement of comprehensive income	(1,784,773)	(2,054,997)
Total cash outflow from leases	(2,324,373)	(1,651,511)

(b) Lease liabilities

Current	1,816,537	1,904,377
Non-current	249,474	2,207,447
	2,066,011	4,111,824

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

	2025	2024
	Actual	Actual
	\$	\$
12. INVESTMENT PROPERTY		
Non-current assets - at reportable value		
Carrying balance at 1 July	23,489,361	0
Acquisitions	352,171	0
Transfers	0	23,489,361
Net gain/(loss) from fair value adjustment	(6,551,532)	0
Closing balance at 30 June	17,290,000	23,489,361
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	2,710,125	5,567,025
1 to 2 years	1,378,350	1,239,975
	4,088,475	6,807,000

MATERIAL ACCOUNTING POLICIES

Investment properties

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

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

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

Revaluation

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

Fair value of investment properties

An independent valuation was performed to determine the fair value of the investment property. The valuation relied on Level 3 inputs in accordance with AASB 13, applying the cost approach, which condition, residual values, remaining useful life assessments, and other unobservable inputs were also considered.

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

13. TRADE AND OTHER PAYABLES

	2025	Restated* 2024
	\$	\$
Current		
Sundry creditors	4,309,148	6,193,542
Prepaid rates	304,875	284,537
Accrued payroll liabilities	2,708	67,711
Statutory liabilities	64,515	98,386
Bonds and deposits held	184,592	34,889
Accrued interest on borrowings	244,108	49,796
Accrued salaries and wages	79,572	82,478
Accrued expenses	167,803	770,917
	5,357,321	7,582,256

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Statutory liabilities

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

Trade and other payables

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

Prepaid rates

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

* See Note 31 for details regarding correction of prior period errors.

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

14. OTHER LIABILITIES

	2025	2024
	\$	\$
Current		
Capital grant/contributions liabilities	2,089,524	1,198,004
	<u>2,089,524</u>	<u>1,198,004</u>
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	1,198,004	561,869
Additions	2,089,524	1,198,004
Revenue from capital grant/contributions held as a liability at the start of the period	(1,198,004)	(561,869)
	<u>2,089,524</u>	<u>1,198,004</u>
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	2,089,524	1,198,004
	<u>2,089,524</u>	<u>1,198,004</u>

MATERIAL ACCOUNTING POLICIES

Capital grant/contribution liabilities

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

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

15. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Bank loans		0	25,463,497	25,463,497	5,823,019	19,075,235	24,898,254
Bank Overdraft		0	0	0	1,482,531	0	1,482,531
Total secured borrowings	29(a)	0	25,463,497	25,463,497	7,305,550	19,075,235	26,380,785

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 Coolgardie.

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

Risk

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 2025

16. EMPLOYEE RELATED PROVISIONS

Employee related provisions		
Current provisions	2025	2024
Employee benefit provisions	\$	\$
Annual leave	267,086	237,208
Long service leave	164,945	99,269
	432,031	336,477
Total current employee related provisions	432,031	336,477
Non-current provisions		
Employee benefit provisions		
Long service leave	114,684	137,572
	114,684	137,572
Total non-current employee related provisions	114,684	137,572
Total employee related provisions	546,715	474,049

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 2025

17. OTHER PROVISIONS

	Other Provisions	Provision for remediation costs	Provision for rates disputes	Total (Restated)
	\$	\$	\$	\$
Opening balance at 1 July 2024				
Current provisions	214,203	0	1,839,386	2,053,589
Non-current provisions	0	4,699,754	0	4,699,754
	214,203	4,699,754	1,839,386	6,753,343
Additional provision	0	0	110,278	110,278
Amounts used	(13,410)	0	0	(13,410)
Unused amounts reversed	0	(325,565)	0	(325,565)
Balance at 30 June 2025	200,793	4,374,189	1,949,664	6,524,646
Comprises				
Current	200,793	0	1,839,386	2,040,179
Non-current	0	4,374,189	110,278	4,484,467
	200,793	4,374,189	1,949,664	6,524,646

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 2025

18. REVALUATION SURPLUS

	2025	Total	2025	2024	Total	2024
	Opening	Movement on	Closing	Opening	Movement on	Closing
	balance	revaluation	balance	balance	revaluation	balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - market value	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	65,416,312	0	65,416,312
Revaluation surplus - Infrastructure - footpaths	942,369	0	942,369	942,369	0	942,369
Revaluation surplus - Infrastructure - drainage	288,505	0	288,505	288,505	0	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	281,278	325,565	606,843	465,327	(184,049)	281,278
	90,611,190	325,565	90,936,755	90,795,239	(184,049)	90,611,190

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

19. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2025 Actual \$	2024 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	2,347,349	2,455,829
		2,347,349	2,455,829
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	257,825
Capital grant liabilities	14	2,089,524	1,198,004
Unspent loans	29(c)	0	1,000,000
Total restricted financial assets		2,347,349	2,455,829

**20. UNDRAWN BORROWING FACILITIES AND CREDIT
STANDBY ARRANGEMENTS**

Credit standby arrangements

Bank overdraft limit	2,000,000	1,500,000
Bank overdraft at balance date	0	(1,482,531)
Credit card limit	55,000	55,000
Credit card balance at balance date	(9,518)	(9,437)
Total amount of credit unused	2,045,482	63,032

Loan facilities

Loan facilities - current	0	7,305,550
Loan facilities - non-current	25,463,497	19,075,235
Total facilities in use at balance date	25,463,497	26,380,785
Unused loan facilities at balance date	0	0

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

21. CONTINGENT LIABILITIES

The Shire had no contingent liabilities to disclose at the end of reporting period.

22. CAPITAL COMMITMENTS

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	377,363	1,594,562
- plant & equipment purchases	0	177,219
	377,363	1,771,781
Payable:		
- not later than one year	377,363	1,771,781

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

23. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

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

Note	2025 Actual	2025 Budget	2024 Actual
	\$	\$	\$
President's annual allowance	39,988	39,988	38,450
President's meeting attendance fees	27,425	27,425	26,370
President's ICT expenses	3,500	3,500	3,500
President's travel and accommodation expenses	355	2,500	40
	71,268	73,413	68,360
Deputy President's annual allowance	9,998	9,998	9,613
Deputy President's meeting attendance fees	17,711	17,711	17,030
Deputy President's ICT expenses	3,500	3,500	3,500
Deputy President's travel and accommodation expenses	230	1,000	0
	31,439	32,209	30,143
All other council member's meeting attendance fees	88,555	88,555	80,779
All other council member's ICT expenses	17,500	17,500	15,485
All other council member's travel and accommodation expenses	1,580	2,500	0
	107,635	108,555	96,264
23(b)	210,342	214,177	194,767

(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	877,385	761,693
Post-employment benefits	137,897	141,875
Employee - other long-term benefits	86,282	3,849
Employee - termination benefits	137,000	102,360
Council member costs	210,342	194,767
23(a)	1,448,906	1,204,544

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 2025**

23. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

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

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:

	2025 Actual \$	2024 Actual \$
Sale of goods and services	3,434	0
Purchase of goods and services	73,913	37,926
Amounts outstanding from related parties:		
Trade and other receivables	6,307	0
Amounts payable to related parties:		
Trade and other payables	731	0

(d) Related parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

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

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
FOR THE YEAR ENDED 30 JUNE 2025**

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 of \$100,000 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 Standards.

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

25. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no events occurring after the end of the reporting period.

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

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

27. RATING INFORMATION

(a) General rates

RATE TYPE				2024/25	2024/25	2024/25	2024/25	2024/25	2024/25	2024/25	2023/24
Rate description	Basis of valuation	Rate in \$	Number of properties	Actual rateable value*	Actual rate revenue	Actual interim rates	Actual total revenue	Budget rate revenue	Budget interim rate	Budget total revenue	Actual total revenue
				\$	\$	\$	\$	\$	\$	\$	\$
Residential, Commercial & Industrial	Gross rental valuation	0.082950	915	12,327,866	1,022,596	(12,725)	1,009,871	1,019,577	100,000	1,119,577	1,003,500
Transient Workforce Accommodation	Gross rental valuation	0.164230	7	2,420,500	397,519	203,317	600,836	397,437	404,000	801,437	222,495
Mining	Unimproved valuation	0.236670	1,504	33,578,435	7,947,008	1,722,934	9,669,942	7,966,525	150,000	8,116,525	7,075,675
Rural/Pastoral	Unimproved valuation	0.120440	28	4,489,768	540,748	0	540,748	1,008,627	0	1,008,627	528,045
Total general rates			2,454	52,816,569	9,907,871	1,913,526	11,821,397	10,392,166	654,000	11,046,166	8,829,715
Minimum payment											
		\$									
Residential, Commercial & Industrial	Gross rental valuation	772	878	5,909,948	677,816	0	677,816	677,816	0	677,816	664,646
Transient Workforce Accommodation	Gross rental valuation	1,539	0	0	0	0	0	0	0	0	0
Mining	Unimproved valuation	476	456	469,279	217,056	0	217,056	217,532	0	217,532	407,303
Rural/Pastoral	Unimproved valuation	746	13	13,000	9,698	0	9,698	10,444	0	10,444	10,248
Total minimum payments			1,347	6,392,227	904,570	0	904,570	905,792	0	905,792	1,082,197
Total general rates and minimum payments			3,801	59,208,796	10,812,441	1,913,526	12,725,967	11,297,958	654,000	11,951,958	9,911,912
Concessions							(14,700)			(20,000)	(15,957)
Total rates							12,711,267			11,931,958	9,895,955
(b) Rates related information											
Rates instalment interest							16,492			20,000	20,099
Rates instalment plan charges							32,698			44,800	42,417
Rates overdue interest							41,182			25,000	24,014
Rates written off							(205,893)			0	(1,722,235)

*Rateable Value at time of raising of rate.

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

28. DETERMINATION OF SURPLUS OR DEFICIT

	Note	2024/25 (30 June 2025 carried forward) \$	2024/25 Budget (30 June 2025 carried forward) \$	2023/24 (30 June 2024 carried forward) \$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals		(189,561)	0	(180,071)
Less: Movement in liabilities associated with restricted cash		0	0	(412,085)
Less: Fair value adjustments to financial assets at fair value through profit or loss		4,439	0	(2,102)
Add: Loss on disposal of assets		3,423	0	0
Add: Depreciation	10(a)	9,308,928	9,442,371	10,784,166
Non-cash movements in non-current assets and liabilities:				
Accrued interest on borrowings		0	0	(50,193)
Right of use assets		(3,036,154)	0	0
Investment property	12	6,551,532	0	0
Pensioner deferred rates		(12,990)	0	(15,311)
Trade Receivables		11,000	0	(98,500)
Employee benefit provisions		(22,888)	0	50,638
Other provisions		110,278	0	0
Non-cash amounts excluded from operating activities		12,728,007	9,442,371	10,076,542
(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	11(a)	(437,441)	0	3,923,625
Non-cash amounts excluded from investing activities		(437,441)	0	3,923,625
(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	29(e)	0	0	(3,923,625)
Non-cash amounts excluded from financing activities		0	0	(3,923,625)
(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	30	(257,825)	(240,791)	(257,825)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	15	0	4,192,632	5,823,019
- Overdraft Facility		0	0	1,482,531
- Current portion of lease liabilities	11(b)	1,816,537	1,016,108	1,904,377
- Employee benefit provisions		0	412,085	0
Total adjustments to net current assets		1,558,712	5,380,034	8,952,102
Net current assets used in the Statement of financial activity				
Total current assets		6,632,266	3,840,474	3,559,307
Less: Total current liabilities		(11,735,592)	(9,847,744)	(20,380,253)
Less: Total adjustments to net current assets		1,558,712	5,380,034	8,952,102
Surplus or deficit after imposition of general rates		(3,544,614)	(627,236)	(7,868,844)

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

29. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual								Budget			
		Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025		Principal at 1 July 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Bluebush Village - Stage 1 Construction	ANZ	7,750,000	0	(1,644,000)	6,106,000	0	(6,106,000)	0		5,927,928	0	(1,542,000)	4,385,928
Bluebush Village - Stage 1 Buildings	CBA	0	9,250,000	(804,848)	8,445,152	0	(8,445,152)	0		8,222,521	0	(2,504,088)	5,718,433
Bluebush Village - Stage 1 Executive Rooms	CBA	455,450	0	(92,414)	363,036	0	(363,036)	0		432,816	0	(97,267)	335,549
Bluebush Village - Stage 2 Construction	CBA	2,500,000	0	(336,736)	2,163,264	0	(2,163,264)	0		4,889,130	0	(949,403)	3,939,727
Bluebush Village - Stage 2 Construction	ANZ	0	2,500,000	(208,335)	2,291,665	0	(2,291,665)	0		0	0	0	0
Goodenia Court Units	CBA	962,212	0	(78,548)	883,664	0	(883,664)	0		943,067	0	(83,277)	859,790
Coolgardie Class III Waste Facility	ANZ	2,708,000	0	(654,900)	2,053,100	0	(2,053,100)	0		2,053,100	0	(746,765)	1,306,335
Coolgardie Aquatic Facilities	CBA	91,181	0	(8,463)	82,718	0	(82,718)	0		83,424	0	(8,816)	74,608
Kambalda Aquatic Facilities	CBA	1,272,832	0	(118,136)	1,154,696	0	(1,154,696)	0		1,164,543	0	(133,572)	1,030,971
Kambalda Aquatic Facilities	CBA	432,197	0	(40,113)	392,084	0	(392,084)	0		395,427	0	(45,481)	349,946
Kambalda Aerodrome Refurbishment	ANZ	813,000	0	(204,000)	609,000	0	(609,000)	0		609,000	0	(204,000)	405,000
Coolgardie Post Office	CBA	390,080	0	(36,205)	353,875	0	(353,875)	0		356,893	0	(37,718)	319,175
Bluebush Village - Stage 1 Buildings (CBA Refinanced)	CBA	0	0	0	0	7,312,431	0	7,312,431		0	0	0	0
Bluebush Village - Stage 2 Construction (CBA Refinanced)	CBA	0	0	0	0	1,841,120	0	1,841,120		0	0	0	0
Bluebush Village - Stage 1 Exec Rooms (CBA Refinanced)	CBA	0	0	0	0	321,302	0	321,302		0	0	0	0
Goodenia Court Units (CBA Refinanced)	CBA	0	0	0	0	847,343	0	847,343		0	0	0	0
Coolgardie Aquatic Facilities (CBA Refinanced)	CBA	0	0	0	0	78,053	0	78,053		0	0	0	0
Kambalda Aquatic Facilities (CBA Refinanced)	CBA	0	0	0	0	1,089,578	0	1,089,578		0	0	0	0
Kambalda Aquatic Facilities (CBA Refinanced)	CBA	0	0	0	0	369,972	0	369,972		0	0	0	0
Coolgardie Post Office (CBA Refinanced)	CBA	0	0	0	0	333,918	0	333,918		0	0	0	0
CBA Overdraft Facility (CBA Refinanced)	CBA	0	0	0	0	769,781	0	769,781		0	0	0	0
Bluebush Village - Stage 1 Construction (ANZ Refinanced)	CBA	0	0	0	0	4,646,000	0	4,646,000		0	0	0	0
Coolgardie Class III Waste Facility (ANZ Refinanced)	CBA	0	0	0	0	1,463,100	0	1,463,100		0	0	0	0
Kambalda Aerodrome Refurbishment (ANZ Refinanced)	CBA	0	0	0	0	439,000	0	439,000		0	0	0	0
Bluebush Village - Stage 2 Construction (ANZ Refinanced)	CBA	0	0	0	0	1,874,995	0	1,874,995		0	0	0	0
Cashflow Assistance	CBA	0	0	0	0	4,076,904	0	4,076,904		0	0	0	0
Overdraft Facility	CBA	0	0	0	0	0	0	0		1,490,000	0	0	1,490,000
Total		17,374,952	11,750,000	(4,226,698)	24,898,254	25,463,497	(24,898,254)	25,463,497		26,567,849	0	(6,352,387)	20,215,462
Borrowing finance cost payments													

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

BORROWING AND LEASE LIABILITIES (Continued)

Purpose	Loan number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024
					\$	\$	\$
Bluebush Village - Stage 1 Construction	118	ANZ	5.65%	N/A	(278,020)	(210,000)	(462,145)
Bluebush Village - Stage 1 Buildings	123	CBA	4.90%	N/A	(598,941)	(372,241)	(266,484)
Bluebush Village - Stage 1 Executive Rooms	120	CBA	5.09%	N/A	(14,400)	(16,644)	(23,244)
Bluebush Village - Stage 2 Construction	121	CBA	5.75%	N/A	(128,612)	(186,780)	(89,002)
Bluebush Village - Stage 2 Construction	124	ANZ	5.64%	N/A	(116,182)	0	(86,248)
Goodenia Court Units	122	CBA	5.71%	N/A	(47,739)	(48,698)	(53,426)
Coolgardie Class III Waste Facility	117	ANZ	5.64%	N/A	(110,417)	(80,825)	(108,097)
Coolgardie Aquatic Facilities	112	CBA	5.50%	N/A	(4,551)	(4,329)	(5,560)
Kambalda Aquatic Facilities	114	CBA	5.50%	N/A	(63,564)	(64,428)	(77,605)
Kambalda Aquatic Facilities	116	CBA	5.50%	N/A	(21,581)	(20,519)	(26,351)
Kambalda Aerodrome Refurbishment	119	ANZ	5.64%	N/A	(28,588)	(40,878)	(42,229)
Coolgardie Post Office	113	CBA	5.50%	N/A	(19,595)	(22,282)	(23,783)
CBA Overdraft Facility (CBA Refinanced)	125	CBA	5.34%	29/01/2035	(17,233)	0	0
Cashflow Assistance	126	CBA	5.81%	13/04/2035	(40,640)	0	0
Overdraft Facility	N/A	CBA	10.58%	13/04/2035	(93,665)	(125,000)	(81,123)
Total					(1,583,728)	(1,192,624)	(1,345,297)
Total finance cost payments					(1,583,728)	(1,192,624)	(1,345,297)

* WA Treasury Corporation

(b) New borrowings - 2024/25

Particulars/purpose	Institution	Loan type	Term years	Interest rate %	Amount borrowed		Amount (used)		Total interest and charges	Actual balance unspent
					2025 Actual	2025 Budget	2025 Actual	2025 Budget		
					\$	\$	\$	\$	\$	\$
Refinance Current CBA Loans	CBA	Fixed	10	5.34%	12,193,717	0	(12,193,717)	0	4,456,684	0
Refinance Current CBA Overdraft	CBA	Fixed	10	5.34%	769,781	0	(769,781)	0	281,347	0
Refinance Current ANZ Loans	CBA	Variable	10	5.81%	8,423,095	0	(8,423,095)	0	3,916,021	0
Cashflow Assistance	CBA	Variable	10	5.81%	4,076,904	0	(4,076,904)	0	1,895,413	0
					25,463,497	0	(25,463,497)	0	10,549,465	0

* WA Treasury Corporation

(c) Unspent borrowings

Particulars	Institution	Date Borrowed	Unspent balance 1 July 2024	Borrowed during 2024-25	Expended during 2024-25	Unspent balance 30 June 2025
			\$	\$	\$	\$
Goodenia Court Unit Development	CBA	15/05/2023	1,000,000	0	(1,000,000)	0
			1,000,000	0	(1,000,000)	0

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

BORROWING AND LEASE LIABILITIES (Continued)

(d) Bank Overdraft

Purpose	Institution	Year Established	Brought Forward 1 July 2024	Increased During Year	Decreased During Year	Overdraft Remaining 30 June 2025
Fund operating activities	CBA	23/24	1,482,531	95,832	(1,578,363)	0
			1,482,531	95,832	(1,578,363)	0

(d) Refinancing of borrowings

During the year the Shire refinanced all loans with ANZ and CBA to assist the Shire with short term cash flow.

(i) Original debentures

Particulars	Objectives of Refinancing	Reasons for Refinancing	Institution	Loan type	Term years	Total interest and charges	Interest rate
						\$	%
Bluebush Village - Stage 1 Construction	Improve cash flow	Budget Sustainability	ANZ	Variable	5	1,035,185	5.65%
Bluebush Village - Stage 2 Construction	Improve cash flow	Budget Sustainability	ANZ	Variable	5	381,247	5.64%
Coolgardie Class III Waste Facility	Improve cash flow	Budget Sustainability	ANZ	Variable	5	532,768	5.64%
Kambalda Aerodrome Refurbishment	Improve cash flow	Budget Sustainability	ANZ	Variable	5	149,565	5.64%
Bluebush Village - Stage 1 Buildings	Improve cash flow	Budget Sustainability	CBA	Variable	5	1,463,323	5.75%
Bluebush Village - Stage 1 Executive Rooms	Improve cash flow	Budget Sustainability	CBA	Variable	5	69,551	5.09%
Bluebush Village - Stage 2 Construction	Improve cash flow	Budget Sustainability	CBA	Variable	5	336,367	4.90%
Goodenia Court Units	Improve cash flow	Budget Sustainability	CBA	Variable	5	319,746	5.71%
Coolgardie Aquatic Facilities	Improve cash flow	Budget Sustainability	CBA	Variable	10	7,485	5.50%
Kambalda Aquatic Facilities	Improve cash flow	Budget Sustainability	CBA	Variable	10	32,023	5.50%
Kambalda Aquatic Facilities	Improve cash flow	Budget Sustainability	CBA	Variable	10	104,491	5.50%
Coolgardie Post Office	Improve cash flow	Budget Sustainability	CBA	Variable	10	35,480	5.50%
						4,467,231	

(ii) Refinanced debenture

Particulars	Institution	Loan type	Amount to be refinanced	Amount principal varies to original	Term years	Total interest and charges	Interest rate
			\$	\$		\$	%
Bluebush Village - Stage 1 Buildings (CBA Refinanced)	CBA	Fixed	(7,312,431)	0	10	(2,672,622)	5.34%
Bluebush Village - Stage 2 Construction (CBA Refinanced)	CBA	Fixed	(1,841,120)	0	10	(672,911)	5.34%
Bluebush Village - Stage 1 Exec Rooms (CBA Refinanced)	CBA	Fixed	(321,302)	0	10	(117,432)	5.34%
Goodenia Court Units (CBA Refinanced)	CBA	Fixed	(847,343)	0	10	(390,696)	5.34%
Coolgardie Aquatic Facilities (CBA Refinanced)	CBA	Fixed	(78,053)	0	10	(28,527)	5.34%
Kambalda Aquatic Facilities (CBA Refinanced)	CBA	Fixed	(1,089,578)	0	10	(398,230)	5.34%
Kambalda Aquatic Facilities (CBA Refinanced)	CBA	Fixed	(369,972)	0	10	(135,221)	5.34%
Coolgardie Post Office (CBA Refinanced)	CBA	Fixed	(333,918)	0	10	(122,044)	5.34%
Bluebush Village - Stage 1 Construction (ANZ Refinanced)	CBA	Variable	(4,646,000)	0	10	(2,159,994)	5.81%
Coolgardie Class III Waste Facility (ANZ Refinanced)	CBA	Variable	(1,463,100)	0	10	(680,217)	5.81%
Kambalda Aerodrome Refurbishment (ANZ Refinanced)	CBA	Variable	(439,000)	0	10	(204,098)	5.81%
Bluebush Village - Stage 2 Construction (ANZ Refinanced)	CBA	Variable	(1,874,995)	0	10	(871,713)	5.81%
			(20,616,812)	0		(8,453,705)	

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

BORROWING AND LEASE LIABILITIES (Continued)

(e) Lease liabilities

Purpose	Note	Actual								Budget			
		Principal at 1 July 2023	New leases during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025		Principal at 1 July 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
		\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
Kambalda Gym Equipment #1		89,081	0	(18,451)	70,630	0	(25,980)	44,650		66,356	0	(25,947)	40,409
Kambalda Gym Equipment #2		0	33,516	(3,039)	30,477	0	(9,751)	20,726		0	0	0	0
Coolgardie Gym Equipment		0	54,512	(2,578)	51,934	0	(10,097)	41,837		0	0	0	0
Bluebush Village - Stage 2		0	3,794,296	(892,443)	2,901,853	0	(1,503,582)	1,398,271		2,773,098	0	(1,579,907)	1,193,191
Hino 700 Series (P351)		115,646	0	(24,414)	91,232	0	(24,656)	66,576		92,473	0	(24,656)	67,817
Hino 500 Series (P355)		98,817	0	(16,116)	82,701	0	(16,532)	66,169		83,277	0	(16,532)	66,745
Hino 500 Series (P358)		88,297	0	(18,725)	69,572	0	(69,572)	0		70,574	0	(19,194)	51,380
Caterpillar 962M Wheel Loader (P382)		295,872	0	(69,975)	225,897	0	(74,899)	150,998		227,745	0	(74,904)	152,841
Caterpillar 826K Compactor (P383)		485,762	0	(114,886)	370,876	0	(122,969)	247,907		373,912	0	(122,977)	250,935
Caterpillar D10T Dozer (P387)		232,458	0	(69,218)	163,240	0	(163,240)	0		179,696	0	(70,711)	108,985
Interactive Whiteboards		32,010	0	(10,348)	21,662	0	(10,948)	10,714		21,492	0	(10,241)	11,251
ICT Equipment		0	41,301	(9,551)	31,750	0	(13,587)	18,163		30,832	0	(14,652)	16,180
Total lease liabilities	11(b)	1,437,943	3,923,625	(1,249,744)	4,111,824	0	(2,045,813)	2,066,011		3,919,455	0	(1,959,721)	1,959,734

Lease finance cost payments									
Purpose	Lease number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024	Lease term	
Kambalda Gym Equipment #1	147-0106194-002	Techno Gym	6.90%	7/02/2027	(3,890)	(6,941)	(5,869)	60 months	
Kambalda Gym Equipment #2	187-1185-187-003	Techno Gym	10.92%	29/04/2027	(2,708)	0	(1,117)	39 months	
Coolgardie Gym Equipment	187-1185-187-002	Techno Gym	5.32%	7/02/2027	(2,261)	0	(562)	60 months	
Bluebush Village - Stage 2	CAS-109046-NOW	Vestone	9.60%	3/04/2027	(240,406)	(341,107)	(324,420)	36 months	
Hino 700 Series (P351)	6320171	Kooya	2.54%	13/09/2025	(1,868)	(4,676)	(2,627)	84 months	
Hino 500 Series (P355)	6344997	Kooya	2.54%	18/03/2026	(1,888)	(3,730)	(2,304)	84 months	
Hino 500 Series (P358)	6374551	Kooya	2.54%	N/A	(76)	(3,600)	(2,008)	84 months	
Caterpillar 962M Wheel Loader (P382)	COO01052022-YG-01	Vestone	6.86%	3/05/2027	(5,922)	(21,540)	(17,627)	60 months	
Caterpillar 826K Compactor (P383)	COO01052022-YG-01	Vestone	6.86%	3/05/2027	(8,673)	(35,363)	(28,942)	60 months	
Caterpillar D10T Dozer (P387)	COO04102022B-01	Vestone	6.86%	5/10/2026	(8,691)	(18,249)	(13,357)	48 months	
Interactive Whiteboards	2073290	BenQ	3.43%	4/04/2026	(1,112)	(3,025)	(1,819)	36 months	
ICT Equipment	190006130	Meraki	4.24%	31/10/2026	(1,065)	(1,465)	(1,115)	36 months	
Total finance cost payments					(278,560)	(439,696)	(401,767)		

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

30. RESERVE ACCOUNTS

	2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer to	2025 Budget transfer (from)	2025 Budget closing balance	2024 Actual opening balance	2024 Actual transfer to	2024 Actual transfer (from)	2024 Actual closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Plant and Equipment	76,901	0	0	76,901	71,821	0	0	71,821	71,821	5,080	0	76,901
(b) Sewerage	59,725	0	0	59,725	55,778	0	0	55,778	55,779	3,946	0	59,725
(c) Infrastructure Renewal	88,677	0	0	88,677	82,819	0	0	82,819	82,818	5,859	0	88,677
(d) Aged Accommodation	32,522	0	0	32,522	30,373	0	0	30,373	30,373	2,149	0	32,522
	257,825	0	0	257,825	240,791	0	0	240,791	240,791	17,034	0	257,825

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	Purpose of the reserve account
Restricted by council	
(a) Plant and Equipment	To be used for the purchase of major and minor plant and equipment
(b) Sewerage	To repair, replace or extend the Coolgardie sewerage infrastructure
(c) Infrastructure Renewal	To meet the needs of renewal funding for future capital renewal infrastructure generally
(d) Aged Accommodation	To meet the needs of renewal funding for aged accommodation

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

31. CORRECTION OF ERROR

During the year ended 30 June 2025, the following misstatements were identified relating to prior periods. The misstatements have been corrected by restating each of the affected financial statement line items for the prior periods.

Adjustment to Prior Year Expenditure

1. Accrued Expenditure

As part of the year-end review process, it was identified that certain costs relating to the 2023/24 financial year had been incorrectly recognised in the subsequent 2024/25 financial year. The value of these costs totalled \$770,917 and primarily related to operating expenditure that should have been attributed to the reporting period ended 30 June 2024.

In accordance with accounting standards and to ensure the financial statements provide a true and fair view of the Shire's financial performance, the error has been corrected by reallocating the expenditure to the correct financial year. This adjustment has the following impact on the financial results for the period ended 30 June 2024:

- An increase in total expenditure of \$770,917.
- A corresponding decrease in the net result of \$770,917.
- A reduction in total comprehensive income of \$770,917.
- An increase in trade and other payables of \$770,917.

This adjustment does not affect the overall financial position of the Shire across the two reporting periods, but it does more accurately align costs with the period in which they were incurred. The correction reinforces the importance of ongoing review and monitoring processes to ensure expenditure is consistently recognised in the correct financial year.

2. Rating Valuation

During the 2023/24 financial year, the State Administrative Tribunal (SAT) issued a determination confirming that an incorrect valuation basis had been applied to several rate assessments over a period of four financial years. As a result of this ruling, the Shire was required to recalculate rates for the affected properties, which identified that the Shire had overcharged the ratepayer a total of \$1,839,386.

Of the total overcharge:

- \$461,739 relates to the 2023/24 financial year, and
- \$1,377,647 relates to prior financial years.

In accordance with Australian Accounting Standards, the Shire has recognised:

- A reduction in rate revenue of \$461,739 in the 2023/24 financial year;
- An increase in other expenditure of \$1,377,647 relating to rates written off for prior years; and
- A current provision of \$1,839,386, disclosed at Note 17 – Other Provisions, representing the total amount payable to the ratepayer.

This treatment ensures the financial statements accurately reflect the financial impact of the SAT determination and appropriately distinguishes the current-year and prior-year components of the adjustment. Given the timing of the ruling (ie. November 2023), it was determined that the error only existed in the 2023/24 financial year and there was no impact in financial periods prior to 2023/24.

CORRECTION OF ERROR (Continued)

The impact for each prior period is shown in the table below :

Statement of Financial Position (Extract)	30 June 2024		
	30 June 2024	Restatement	30 June 2024 (Restated)
	\$	\$	\$
Current Liabilities			
Trade and other payables	6,811,339	770,917	7,582,256
Other provisions	214,203	1,839,386	2,053,589
Total Current Liabilities	17,769,950	2,610,303	20,380,253
Retained earnings	54,025,403	(2,610,303)	51,415,100
Total equity	144,894,418	(2,610,303)	142,284,115

Statement of Comprehensive Income (Extract)	2024		
	2024	Restatement	2024 (Restated)
	\$	\$	\$
Revenue			
Rates	10,357,694	(461,739)	9,895,955
Expenses			
Materials and contracts	(12,449,779)	(441,956)	(12,891,735)
Utility charges	(1,211,362)	(17,361)	(1,228,723)
Other expenditure	(1,683,421)	(1,689,247)	(3,372,668)
Net result for the period	(4,617,984)	(2,610,303)	(7,228,287)
Total comprehensive income for the period	(4,802,033)	(2,610,303)	(7,412,336)

Statement of Financial Activity (Extract)	2024		
	2024	Restatement	2024 (Restated)
	\$	\$	\$
Expenditure from operating activities			
Materials and contracts	(12,449,779)	(441,956)	(12,891,735)
Utility charges	(1,211,362)	(17,361)	(1,228,723)
Other expenditure	(1,683,421)	(1,689,247)	(3,372,668)
Amount attributable to operating activities	4,807,985	(2,610,303)	2,197,682
Surplus or deficit after imposition of general rates	(5,258,541)	(2,610,303)	(7,868,844)

Note 13 - Trade and Other Payables (Extract)	30 June 2024		
	30 June 2024	Restatement	30 June 2024 (Restated)
	\$	\$	\$
Accrued expenses	0	770,917	770,917
Total Trade and Other Payables	6,811,339	770,917	7,582,256

Note 17 - Other Provisions (Extract)	30 June 2024		
	30 June 2024	Restatement	30 June 2024 (Restated)
	\$	\$	\$
Additional Provision	0	1,839,386	1,839,386
Current Provision	0	1,839,386	1,839,386



Auditor General

INDEPENDENT AUDITOR'S REPORT 2025 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 2025, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report:

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

Basis for opinion

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

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

Emphasis of matter – Restatement of comparative figures

I draw attention to Note 31 to the financial report which states that the amounts reported in the previously issued 30 June 2024 financial report have been restated and disclosed as comparatives in this financial report. My 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 2025, but not the financial report and my auditor's report.

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

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

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

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



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

11.3.3 2024/25 ANNUAL REPORT

Location: Shire of Coolgardie
Applicant: Shire of Coolgardie
Disclosure of Interest: Nil
Date: 10 December 2025
Author: Raj Subbiah, Finance Manager

SUMMARY

The purpose of this report is adopt the 2024-25 Annual Report and set a date for the Annual Electors Meeting

BACKGROUND

The Audit Exit Meeting was held on Tuesday 02 December 2025 and a copy of the final OAG audit report was received on Thursday 04 December 2025. On Monday 09 December 2025 the Audit Committee reviewed, in accordance with section 7.12A(2) of the Local Government Act 1995, the Annual Financial Report, Auditor's Final Management Letter and the Independent Audit Report issued by the Office of the Auditor General (OAG) Report for the year ended 30 June 2025.

Under section 5.54 of the Local Government Act 1995 ("the Act"), it is a requirement for the Annual Report in any financial year to be accepted by the local government no later than 31 December after that financial year is completed.

As stated under section 5.27 of the Act, a local government must then hold an Electors General Meeting within 56 days of accepting the Annual Report. Based on the Annual Report being tabled at the Ordinary Council Meeting on Tuesday 16 December 2025, this would mean the very latest the Annual Electors General Meeting could be held is Tuesday 10 February 2026.

If Council were like minded, the Annual Electors General Meeting could be held on Tuesday 10 February at the Kambalda Recreation Centre commencing at 6.30pm.

Copies of the Annual Report will be made available to the public at the Administration Offices and Recreation Centres in Coolgardie and Kambalda.

COMMENT

For the year ended 30 June 2025, the Shire recorded a **net operating deficit of \$3.54 million**, a significant improvement from the **\$7.87 million deficit** reported in 2023/24. This improvement reflects tighter expenditure controls, improved financial management practices, and the positive impact of strategic financial decisions implemented during the year.

The **total comprehensive loss** for the year was **\$4.07 million**, substantially lower than the **\$7.41 million loss** reported in the prior year. Of this amount, **\$3.19 million relates to non-cash fair value adjustments**, which impact the reported accounting result but do not affect the Shire's operating cash flows or liquidity position.

Net cash from operating activities totalled **\$4.75 million** at 30 June 2025. While this represented a decrease from the prior year, it was primarily attributable to significant payments for materials and contract expenses during 2024/25. Importantly, the Shire's **cash and cash equivalents increased to \$3.92 million**, up from **\$1.52 million** at 30 June 2024, demonstrating a materially stronger liquidity position.

Total operating revenue (including operating and capital grants) increased to **\$31.40 million**, up from **\$29.96 million** in 2023/24, driven mainly by increased **fees and charges and rate revenue**, with fees and charges accounting for approximately **49% of total revenue**. Total operating expenditure (excluding depreciation) reduced to **\$23.15 million**, down from **\$26.58 million** in the prior year, largely due to loan restructures to interest-only arrangements and reductions in discretionary expenditure.

While **current liabilities continue to exceed current assets by \$5.10 million**, this represents a substantial improvement from the **\$16.82 million shortfall** reported at 30 June 2024. The improved cash position at year end is attributable to **loan refinancing, deferral of capital projects, targeted cost-cutting initiatives**, and **reduced discretionary spending** implemented by management.

Capital expenditure for the year totalled **\$1.38 million**. However, over the past four years the Shire has invested approximately **\$46.50 million** in infrastructure projects, reflecting a sustained commitment to asset renewal and service delivery.

It is pleasing to note the Shire's **improved financial stability** and the more favourable assessment regarding **going concern**. This improvement represents a significant achievement and reflects the substantial efforts of management over the past 12 months. Continued focus and financial discipline will be essential to maintain this momentum and to further strengthen the Shire's financial position. The strategies implemented to date, together with those planned for 2025/26 and beyond, place the Shire on a **positive trajectory toward long-term financial sustainability**.

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

N/A

FINANCIAL IMPLICATIONS

N/A

STRATEGIC IMPLICATIONS**Accountable and effective leaders**

High quality corporate governance, accountability and compliance

ATTACHMENTS**1. Annual Report 2024/2025****VOTING REQUIREMENT**

Simple majority

OFFICER RECOMMENDATION

That Council:

1. Adopt the Draft Annual Report for the year ended 30 June 2025 in accordance with Section 5.54 of the Local Government Act 1995,
2. Set the date for the Annual meeting of Electors to be Tuesday 10 February 2026 at 6.30pm at the Kambalda Recreation Centre.

COUNCIL RESOLUTION #233/2025

Moved: Cr Tammee Keast

Seconded: Cr Tracey Rathbone

That Council:

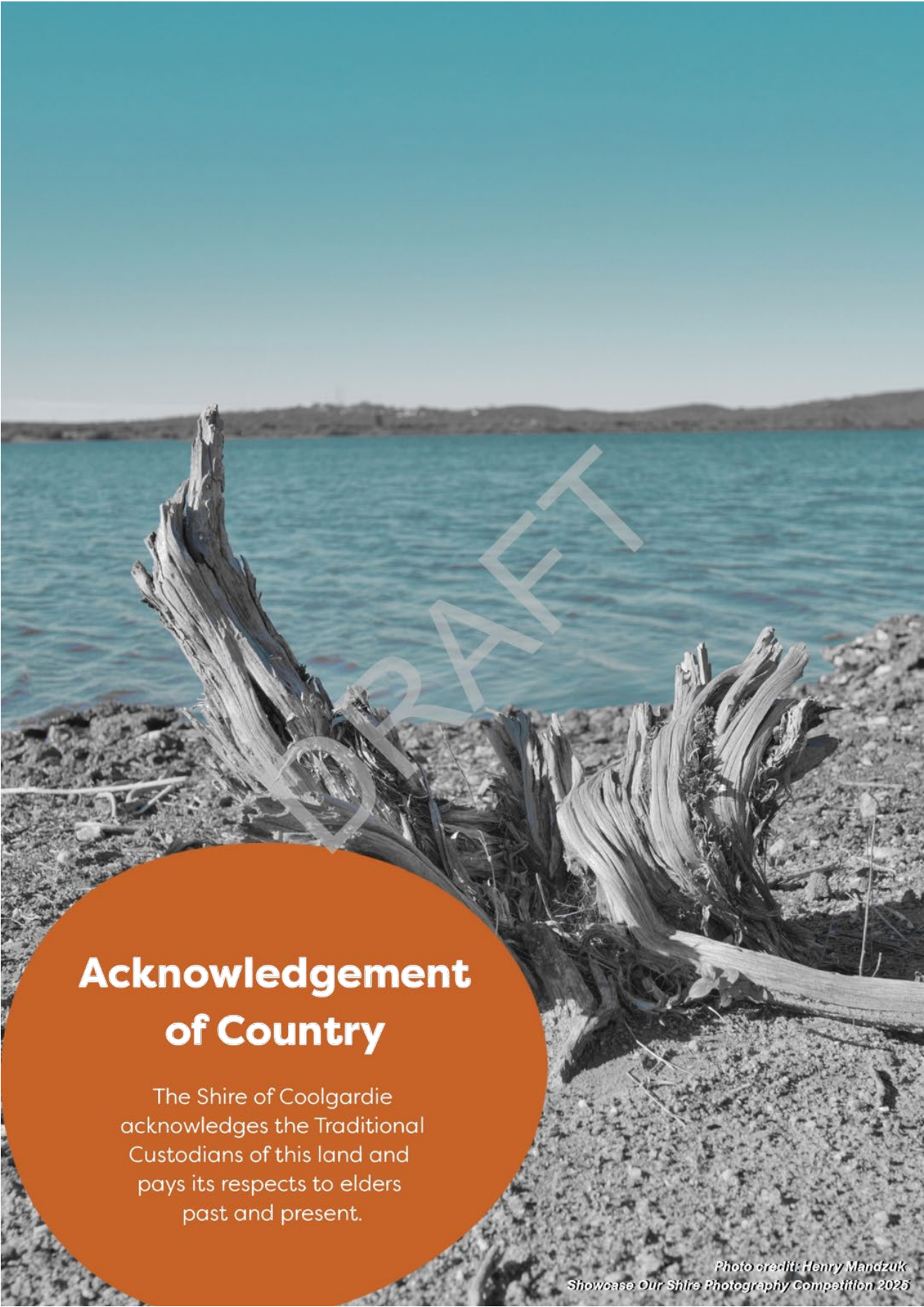
1. Adopt the Draft Annual Report for the year ended 30 June 2025 in accordance with Section 5.54 of the Local Government Act 1995,
2. Set the date for the Annual meeting of Electors to be Tuesday 10 February 2026 at 6.30pm at the Kambalda Recreation Centre.

In Favour: Crs Paul Wilcox, Anthony Ball, Tracey Rathbone, Tammee Keast, Daphne Simmons, Corey Matthews and Julie-Ann Williams

Against: Nil

CARRIED 7/0





Acknowledgement of Country

The Shire of Coolgardie
acknowledges the Traditional
Custodians of this land and
pays its respects to elders
past and present.

*Photo credit: Henry Mandzuk
Showcase Our Shire Photography Competition 2025*

Contents

Councillors 2024/25	2
About the Shire of Coolgardie	3
Key Facts	4
Shire President's Report	5
CEO's Report	6
Planning for the Future	7
Accountable and Effective Leadership	9
Inclusive, Safe and Vibrant Community	13
Thriving Local Economy	21
Effective Management of Infrastructure, Heritage and Environment	23
Financial Report	28

Cover photo credit: Amy Dobson - Showcase Our Shire Photography Competition 2025

Shire of Coolgardie

Kambalda Administration Office
Irish Mulga Drive
KAMBALDA WA 6442

Coolgardie Office
Sylvester Street
COOLGARDIE WA 6429

T: (08) 9080 2111
E: mail@coolgardie.wa.gov.au
W: coolgardie.wa.gov.au

Councillors 2024/25



Cr Malcolm Cullen
Shire President
Term ended October 2025



Cr Tracey Rathbone
Deputy President
Term ends 2027



Cr Kathie Lindup
Term ended October 2025



Cr Sherryl Botting
Term ended October 2025



Cr Corey Matthews
Term ends 2027



Cr Rose Mitchell
Term ended October 2025



Cr Daphne Simmons
Term ends 2027



Cr Paul Wilcox
Term ends 2029



Cr Tony Ball
Term ends 2029



Cr Tammee Keast
Term ends 2029



Cr Julie-Ann Williams
Term ends 2029

Each elected member represents the whole Shire of Coolgardie municipality. The Shire holds 11 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

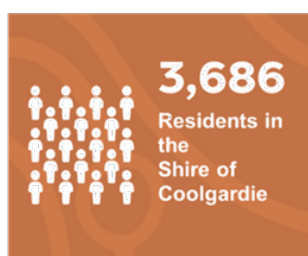
The Shire of Coolgardie's vision is to be a connected, progressive, and welcoming community.

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

The Shire of Coolgardie, known as the "Mother of the Goldfields," presents a fascinating blend of historical richness and contemporary economic significance.

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'.

Now, the Shire's towns boast grand historical buildings and unique museum collections that continue to attract visitors. With gold, nickel, lithium and iron ore, the Shire continues to thrive through its robust mining operations.

★★★★★

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



Key Facts

Area

30,400km²

Residents

3686*

Median Age

38*

Number of Dwellings

1,721*

Number of Electors

2053***

Number of Shire Employees

52 Full-Time

22 Male | 30 Female

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

*** Western Australian Electoral
Commission 27 August 2025

Shire President's Report

On behalf of Council I am pleased to present to the Shire of Coolgardie's Annual Report for the 2024/25 financial year.

Paul Wilcox
PRESIDENT



After being elected in October 2025, I was honoured to be appointed Shire President. This year the Shire faced significant challenges, and the lessons learned will guide stronger governance.

A key turning point was the departure of former CEO Mr Trail and the appointment of Mr Cook as Acting CEO. The 23/24 Audit then revealed the seriousness of the Shire's financial position, making fiscal recovery the top priority.

You can read more about this recovery in the CEO Report (next page) or in depth by reading the Shire's Financial Recovery Plan.

Scan to read the Shire's Financial Recovery Plan



Projects & Services

- Support for key community events, including Coolgardie Day, the Kambalda Christmas Tree, and the Coolgardie Rodeo.
- Delivery of Meals on Wheels, women's counselling, Kambalda Aerodrome and Bluebush Village services.
- Construction of three GROH housing units in Kambalda.
- Continuation of the Kambalda Medical Service and footpath upgrades.

The year closed with a proposed Boundary Adjustment and, in the new year, a Show Cause notice. Thanks to substantial work by the Administration, the Shire now has 12 months to continue its recovery and demonstrate long-term viability.



Free Meals on Wheels Program



Coolgardie Day

Community & Staff Appreciation

Council acknowledges the support of ratepayers in adapting to adjusted service levels during this period of greater fiscal responsibility. As our financial position strengthens, we will continue seeking community input and opportunities to rebuild services sustainably. In 2026, the Shire will commence an ambitious capital works program, with a strong focus on improving our road network, reflecting our commitment to maintaining essential services throughout our financial recovery.

Council sincerely thanks all staff for their commitment and resilience, and acknowledges Mr Aaron Cook for his leadership since November 2024. We look forward to working with him as we seek to appoint a permanent CEO.

As a new Council, we are committed to rebuilding the organisation, strengthening communication and engaging more closely with our community and key stakeholders. I encourage you to contact myself, your local Councillor or the Administration, and attend Council meetings where possible.

We look forward to working together to continue advancing our community.

Cr Paul Wilcox
Shire President



Photo credit: Coolgardie Rodeo 2024 - Kirk Norman

CEO's Report

Welcome to the Shire of Coolgardie's Annual Report for 2024/25.



Aaron Cook
CHIEF EXECUTIVE OFFICER

I was appointed as Acting Chief Executive Officer in November 2024 during a period of turmoil for the Shire and Council.

Immediately the focus was to stabilize the organisation's administration and finances.

To achieve this, a range of urgent remedial actions were taken which achieved significant savings and equilibrium over the following 6 months. For additional information regarding the actions taken please refer to the Shire's Financial Recovery Plan

Scan to read the Shire's Financial Recovery Plan



One of the most significant measures taken was the refinancing of two bank loans and implementing a period of Interest only repayments whilst increasing the second loan to enable the Shire to be able to meet its required payments.

At this time finances were restated to show a \$7.868 million deficit due to an unrealised liability. By the end of 2024/25, this improved to \$3.544 million, showing we are moving in the right direction, although the previous deficit is still included. Our cash balance also grew from \$1.521 million to \$3.921 million.

In practical terms, we reduced the deficit by \$4.3 million and increased cash by \$2.4 million.

This improvement was made possible by reviewing how we operate, reducing spending, and following up more actively on outstanding payments.

The 24/25 financial year saw a strong recovery from the 23/24 deficit, yet a significant amount of work remains.

The previous negative result drew scrutiny from the Minister of Local Government, the Department, and negative media coverage.

There were many additional reporting requirements during this period and all of these have been met.

The Interim audit, delayed by the late adoption of the 23/24 Financial Report, raised far fewer issues included very positive feedback from Auditors as to the improvements and positive assistance provided by Shire officers.

Alongside financial recovery there was a strong focus on stabilizing the staff and the culture of the organisation. Work continues in this area as many of the Corporate Documents require updating. This will be achieved in the 25/26 financial year and further.

I would like to thank Council for their support in the direction and actions taken to rebuild the organisation. I would especially like to thank all staff for their contributions towards this outcome with a special thank you to the Administrative and the Finance Teams.

We have all worked as a team and will continue to do so to see out the recovery and advancement of the Shire.

Council will be appointing a new CEO in the coming period and I look forward to handing over the role and watching the Shire of Coolgardie re-develop into a strong, sustainable and proactive Local Government that the Community will be proud to be a part of.

Aaron Cook
Chief Executive Officer

Planning for the Future

Photo credit: Kirk Norman - Showcase Our Shire Photography Competition 2024

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 2024/25 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 2024/25.

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 2024/25 financial year.

Councillors	Ordinary Council Meetings (11)	Special Council Meetings (2)	Audit Committee Meetings (2)	Electors' Meeting (0)
Cr Malcom Cullen	10	2	2	1
Cr Tracey Rathbone	11	2	2	1
Cr Sherryl Botting	8	2	1*	0
Cr Kathie Lindup	10	1	0	1
Cr Corey Matthews	11	2	2	1
Cr Rose Mitchell	10	2	2	1
Cr Daphne Simmons	11	2	0	1

*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 2025/26.

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 and is progressing with a focus on outcomes in the future.

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 2025/26. 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 2024 to 30 June 2025, 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). Additionally the Shire appointed Mr Cook as the ACEO from mid November 2024 for the remainder of the period and his total remuneration package was \$333,595.00.

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 June 2025, and is available for public access on its website coolgardie.wa.gov.au.

During 2024/25, the number of Freedom of Information requests received were 6.

Media & Communication

2024/2025 was a year committed to increasing communication efforts in an attempt to keep our community well-informed and engaged. This focus led to increased Facebook followers, more regular posts and public notices, and a significant uplift in media releases.

The following statistics represent media activity for 2024/25:

	2023/2024	2024/2025	
Facebook Followers	3,017	4,125	36.7% ↑
Facebook Posts	292	382	30.8% ↑
Public Notices	47	65	38% ↑
Media Releases	4	12	200% ↑
Website Users	59,285	51,848	12% ↓

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 2024-2025					
	President's Allowance	Deputy President's Allowance	Meeting Attendance Fees	Allowance for ICT Expenses	Travel	Travel Accommodation
Cr Malcolm Cullen	\$39,506		\$26,178.22	\$3,500	\$1,472.90	\$443.50
Cr Tracey Rathbone		\$9,997.52	\$17,711.20	\$3,500		\$283.50
Cr Sherryl Botting			\$17,711.20	\$3,500	\$744.20	
Cr Kathie Lindup			\$17,711.20	\$3,500		
Cr Corey Matthews			\$17,711.20	\$3,500	\$784.96	
Cr Rose Mitchell			\$17,711.20	\$3,500	\$781.44	
Cr Daphne Simmons			\$17,711.20	\$3,500	\$792.00	



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 2024/25 the Shire undertook **seven** citizenship ceremonies and welcomed a total of **14** new Australians from **eight** 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 **\$13,709** of grant funding was awarded to community groups during 2024/25 and the successful recipients included:

- Kambalda Community Garden - \$1884
- Kambalda Football Club - \$2000
- Coolgardie Volunteer Fire and Rescue Service - \$2000
- Kambalda Amateur Swimming Club - \$2000
- Kambalda Men's Shed - \$2000
- Kambalda West District High School - \$2000
- Kambalda West Playgroup - \$1825.27

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.



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

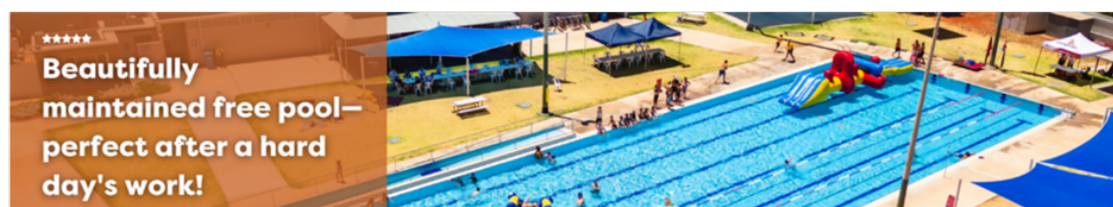
The Coolgardie Visitor Centre, as the gateway to the Goldfields region, is well-placed to promote the area's history and heritage. Visitors are welcomed by friendly local staff who provide information about local attractions and businesses, including the best things to see and do in the Shire of Coolgardie.

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 2024/25 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



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 2024/25 this service delivered **5,480 meals** to community members in Coolgardie and Kambalda which included welfare checks.

A collaborative approach continues to keep this program sustainable with a number of community stakeholders assisting the Shire financially for the cost of meals. Sponsors include Gold Fields St Ives, Northern Star Resources Limited and ESS Support Services Worldwide. Delivery of meals is a joint effort between Shire staff and volunteers through the community, St John, MEEDAC and Judumul Aboriginal Corporation.

The service delivers meals twice a week to an average of 60 customers with the support of paid staff and local volunteers from the community.



Gold Fields St Ives staff with meal recipient Barbara Parker



Community Volunteer Sam Gaunt.

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)



TOURISM

Tourism was a standout sector in 2024–2025, with many of our facilities bustling throughout the year. Not only did our museums benefit from the influx of visitors, but our town and local businesses also experienced positive flow-on effects from tourists stopping in Coolgardie. Visitors continued to enjoy Ben Prior Park, Warden Finnerty's, the Visitor Centre, and more. Approximately 1,002 people visited Warden Finnerty's, and a further 5,860 were welcomed through the Visitor Centre.

LEISURE AND RECREATION REPORT

The Kambalda Community Recreation Centre and the Coolgardie Community Recreation Facility continue to deliver a wide range of sport and recreation activities for all community members. These socially inclusive programs promote physical activity for people of all abilities and encourage community engagement within our local recreation hubs.

2024/2025 HIGHLIGHTS - KAMBALDA

Group Fitness and Gym Memberships

Group Fitness Day classes continued twice weekly, with community members participating enthusiastically. Led by our experienced instructor Carly, these classes support balance, muscle strength, circulation, and community connection.

Gym Memberships remained popular, with strong uptake in corporate memberships. Several major mining companies are now enrolled, supporting staff wellbeing. FIFO workers have increasingly joined the Kambalda Gym, contributing to consistent growth.

Accessibility and Community Engagement

Online forms have improved community access to registrations and payments, now available both over the phone and in person.

Shire Sports Development Officer (SDO) collaborated with State Regional SDOs to deliver sport-specific programs including soccer, tennis, and basketball.

SDO supported Kambalda East Primary School through lunchtime and PE-based sports activities, assisting teachers with program delivery.

The Kambalda Cool Y youth touch team participated in the Goldfields Touch Association competition in Kalgoorlie. While just shy of reaching finals, the team showed significant improvement and increased understanding of the game.

2024/2025 HIGHLIGHTS - COOLGARDIE

Sports Development Officer have applied their knowledge and skills to support CAPS Coolgardie School, assisting with activities and programs that engage children in physical activity. These initiatives strengthened school participation and encouraged greater use of our recreation facilities.

SPORT DEVELOPMENT AND YOUTH

Kambalda Sports Development Officer continued to deliver monthly Youth Nights for young people aged 10–18 years. These sessions offer a safe, relaxed environment where youth can play sport, socialise, and unwind.

Centre Care staff supported the program by providing counsellors who engaged young people in board games, craft activities, and confidential conversations where support was needed.

Planning for the Future

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



A recent organisational management change resulted in a review of program delivery due to limited staffing. This transition has led to a more structured and collaborative approach within the Leisure & Recreation team, aligning programs with the Shire of Coolgardie's Strategic and Operational Plans. Recruitment of qualified staff will support delivery across both townsites and further activate facilities through programs and events that reflect community trends and participation values.

Holiday Programs continue to provide valuable recreation opportunities for youth, offering a variety of sports and activities that cater to different age groups and abilities. These programs have successfully encouraged families to re-engage with our recreation facilities.

AQUATIC FACILITIES

Kambalda Aquatic Facility

Royal Life Saving WA (RLSWA) Pool Operators mentored newly trained staff who recently completed the Aquatic Technical Operator course. For the first time, local staff supervised operations at both Shire aquatic facilities.

RLSWA utilised the Kambalda facility as a training base for the Goldfields region, delivering multiple community courses, including the Junior Lifeguard Program led by Talent Pool Coordinator Clint Kelleher.

Kambalda District High School incorporated a Bronze Medallion course into their PE curriculum. Several students and teachers gained qualifications, and the Shire has since employed some students as aquatic staff.

VACSwim ran for four weeks during the January school holidays. RLSWA also ensured younger, non-school-aged children accessed lessons by delivering classes during the school term.

During the Australia Day community event, Water Polo and Aqua Fitness demonstrations were held. Both activities were very popular, leading to Aqua classes becoming a regular feature of the summer season.



Coolgardie Pool

The Coolgardie Pool was consistently busy, with Royal Life Saving WA supporting the CAPS Coolgardie school swimming program throughout school terms. Weekly classes provided essential swimming skills and aquatic safety training.

VACSwim was delivered during the last two weeks of January, offering children valuable swimming instruction during the school holidays.

The RLSWA Talent Pool program provided staff with hands-on experience through their involvement in the Talent Pool Community Carnival at the Goldfields Oasis. Staff supported the event in roles including lifeguarding, swim instructing, and supervising participants.



Planning for the Future

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



RECREATION CENTRES YEAR IN SUMMARY



Planning for the Future

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



Community Activation

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

Key annual community events held during 2024/25 included:

- Australia Day Ceremony & Citizenship Awards
- Coolgardie Day
- Coolgardie Rodeo & Outback Festival
- Kambalda Christmas Tree
- Seniors Christmas Luncheon



Annual Seniors Christmas Luncheon



Australia Day Award Recipients with Cr Tracey Rathbone



Coolgardie Rodeo & Outback Festival

★★★★★

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



Planning for the Future

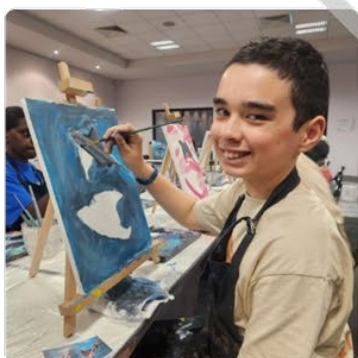
2. An Inclusive, Safe & Vibrant Community (continued)



Community Activities and Programs

Our smaller events, activities and programs help build an inclusive, safe and vibrant community by bringing people together and encouraging participation. Through youth initiatives, recreational, social and wellbeing programs, we create welcoming opportunities for residents to connect, feel supported and strengthen their sense of belonging across the Shire.

- Weekly Fitness Classes
- Next Gen Art Workshops
- Showcase Our Shire Photography Competition
- After School Program
- Blue Light Discos
- Recreational Sport
- Youth Nights
- Late Night Operating Hours
- Parenting Connection
- R U OK Day
- International Women's Day
- Senior Morning Tea



**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 2024/25 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 2024/25.





Economy

\$3.9B

VALUE OF
MINERALS
2023/24*

\$575M

ROYALTIES
BY REGION
2023/24*

#3

MINERALS
PRODUCER
IN THE
REGION*

5,171

TOTAL
MINING FTE'S
IN THE
REGION*



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 & TRADE WORKERS	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**

*Statistics Digest 2023-24
(Department of Energy, Mines,
Industry Regulation and Safety)
**2021 Census

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

Twenty (20) bushfires were reported during 2024/2025 in the Shire of Coolgardie. Of these, six were successfully extinguished by the Shire's Bushfire Brigade. The rest either self-extinguished or were managed through Section 13 of the Bushfires Act 1954 which allows for alternative control measures under specific circumstances. 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 2024/25 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 2024/25, the following Waste Service actions were undertaken:

- Weekly residential Kerbside service collected 1,209.78 tonnes of waste.
- 1,541.67 tonnes general waste received from residential drop-offs.
- 2.55 tonnes of e-waste diverted from general waste
- 224.12 tonnes metal diverted from general waste
- 20,919.38 tonnes of waste accepted to both landfills
- 11,810.84 KL Liquid waste accepted at the WWTP
- 24,1681.44 KL of wastewater received at the WWTP.
- WWTP treated 5,2781 KL 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	2024/25	Total Approval Value
Single dwellings (Class 1A & 4)	1	\$18,780
Group dwellings	0	\$0
Additions/Alterations (Class 1a & 4)	0	\$0
Outbuildings (Class 1a & 4)	1	\$70,000
Commercial/Industrial (Class 5,6,8,9)	0	\$0
Mining Accommodation (1b)	1	\$10,000,000.00
Pool (class 10b)	0	\$0
Tourist (class 3 & 1B)	3	\$323,791.00
Class 10b Other	5	\$92,883.00
Demolition	0	\$0
Total:	11	\$10,505,454.00

Statutory Planning Applications	2024/25
Residential	4
Commercial	0
Industrial	0
Mining	3
Workforce Accommodation	1
Community - Other	0
Total:	8

Planning for the Future

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

To support the Shire's financial recovery, all major projects—including road works—have been deferred to the 2025/2026 financial year.

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 and the facility is currently running and providing services to the sector with the availability of 328 rooms.

Kambalda GROH Housing

The construction of three Government Regional Officer Housing units commenced in 2023/24. The project is near completion and it is hoped these will be available for GROH staff in the first half of 25/26.



Planning for the Future

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



Kambalda Airport

Compliance

The Shire of Coolgardie continues to engage Aerodrome Management Services (AMS) to support ongoing aerodrome compliance.

The scope of the compliance health check included:

- Reviewing aerodrome documentation and operational procedures
- Addressing identified deficiencies where applicable
- Providing an overview of the aerodrome's current compliance status

The assessment did not include a review of the airport's physical characteristics, as this is undertaken separately through the Aerodrome Technical Inspection (ATI).

The Annual Technical Inspection is conducted to ensure operational efficiency is maintained and continuously improved. This report is also submitted to the Civil Aviation Safety Authority (CASA) for review.

AMS was also contracted to prepare the updated CASA Part 139 Manual of Standards (MOS) documentation for Kambalda Aerodrome. As Kambalda was previously a registered aerodrome, the new documentation could be implemented immediately—unlike former certified aerodromes, which must meet additional regulatory requirements.

Kambalda Airport remains committed to providing a safe aviation environment for all users. CASA conducts both scheduled and unscheduled audits throughout the year, and airlines operating into Kambalda undergo regular compliance checks to ensure regulatory safety standards are met.

Staff training continues to be a key priority, ensuring personnel are well-trained, experienced, and capable of maintaining high standards of service, security, and aerodrome safety.

Operational

The monthly runway maintenance program remains in place to ensure the aerodrome meets operational and safety standards.

Versatile Plant Hire & Contracting carries out the primary works, including:

- Grading and rolling the runway and runway strip
- Maintaining the runway end safety areas (RESAs)
- Sweeping the turning nodes
- Grading the airport access road

In June, major runway maintenance was completed, with Shire staff and Versatile Contracting placing 800 tonnes of gravel to re-sheet the runway centreline.

This upgrade was essential to improve safety and reduce post-rainfall downtime. The previous worn surface had become difficult to manage and posed a risk of loose stones damaging aircraft. The works replaced the degraded gravel layer, which had lost its ability to bind with finer materials—creating potential hazards during take-off and landing.

The new gravel surface now provides a smoother, more durable finish. Shire representatives and stakeholders have welcomed the upgrade, noting that it enhances safety and improves wet-weather resilience, reducing operational disruptions.

Vegetation Management Program

The vegetation management program is ongoing, targeting the removal of vegetation that could damage the boundary fence or infringe on obstacle limitation surfaces. Activities include:

- Regular grading of airside roads
- Weed spraying along the boundary fence
- Clearing new vegetation growth within 40 metres of the boundary

These works are undertaken by Shire staff to maintain compliance and minimise long-term maintenance risks.



Financial Summary

Summary and Forward Outlook

The total comprehensive loss for the year ended 30 June 2025 was \$4,068,092, a substantial improvement on the \$7,412,336 loss reported in 2023/24. Of the \$4,068,092 loss in 2024/25, \$3,189,813 relates to fair value adjustments, which are non-cash accounting transactions. These adjustments affect the reported result but do not impact the Shire's operating cashflow or liquidity.

The operating deficit also improved materially, reducing from \$7,868,844 at 30 June 2024 to \$3,544,614 at 30 June 2025, reflecting tighter expenditure controls and improved financial management.

At 30 June 2025, cash and cash equivalents totalled \$3,921,549, up significantly from \$1,521,748 at 30 June 2024. While the Shire's current liabilities still exceed current assets by \$5,103,327, this represents a major improvement from the \$16,820,946 shortfall reported in the previous financial year.

The stronger cash position at year-end is attributable to:

- the loan refinancing undertaken during 2024/25
- deferral of capital projects
- reductions in discretionary expenditure
- targeted cost cutting initiatives implemented by management

These measures were critical steps in stabilising the Shire's immediate financial position and providing a platform for future sustainability.

Outlook for 2025/26 - Consolidation and Recovery

The total comprehensive loss for the year ended 30 June 2025 was \$4,068,092, a substantial improvement on the \$7,412,336 loss reported in 2023/24. Of the \$4,068,092 loss in 2024/25, \$3,189,813 relates to fair value adjustments, which are non-cash accounting transactions. These adjustments affect the reported result but do not impact the Shire's operating cashflow or liquidity.

The operating deficit also improved materially, reducing from \$7,868,844 at 30 June 2024 to \$3,544,614 at 30 June 2025, reflecting tighter expenditure controls and improved financial management.

At 30 June 2025, cash and cash equivalents totalled \$3,921,549, up significantly from \$1,521,748 at 30 June 2024. While the Shire's current liabilities still exceed current assets by \$5,103,327, this represents a major improvement from the \$16,820,946 shortfall reported in the previous financial year.

The stronger cash position at year-end is attributable to:

- the loan refinancing undertaken during 2024/25
- deferral of capital projects
- reductions in discretionary expenditure
- targeted cost cutting initiatives implemented by management

These measures were critical steps in stabilising the Shire's immediate financial position and providing a platform for future sustainability.



Financial Report 2024/2025

Photo credit: Yulia Cadman - Showcase Our Shire Photography Competition 2024

Contents

Financial Report 2024/25

Statement by the Chief Executive Officer	30
Statement of Comprehensive Income	31
Statement of Financial Position	32
Statement of Changes in Equity	33
Statement of Cash Flows	34
Statement of Financial Activity	35
Index of Notes to the Financial Report	36
Independent Auditor's Report	74

DRAFT

**SHIRE OF COOLGARDIE
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

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

Statement by CEO

The accompanying financial report of the Shire of 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 2025 and the financial position as at 30 June 2025.

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

Signed on the 3rd day of December 2025



Chief Executive Officer

Aaron Cook

Name of Chief Executive Officer



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

	Note	2025 Actual \$	2025 Budget \$	2024 Restated* \$
Revenue				
Rates	2(a),27	12,711,267	11,931,958	9,895,955
Grants, subsidies and contributions	2(a)	1,877,084	3,346,983	3,599,770
Fees and charges	2(a)	15,291,325	18,461,412	14,283,159
Interest revenue	2(a)	57,723	54,000	61,146
Other revenue	2(a)	785,518	634,100	1,464,467
		30,722,917	34,428,453	29,304,497
Expenses				
Employee costs	2(b)	(6,184,636)	(6,972,945)	(6,945,135)
Materials and contracts		(11,165,659)	(12,156,567)	(12,891,735)
Utility charges		(1,757,648)	(1,020,260)	(1,228,723)
Depreciation		(9,308,928)	(9,442,371)	(10,784,166)
Finance costs	2(b)	(1,862,288)	(1,350,865)	(1,747,065)
Insurance		(561,959)	(450,480)	(396,038)
Other expenditure	2(b)	(1,617,866)	(1,342,600)	(3,372,668)
		(32,458,984)	(32,736,088)	(37,365,530)
		(1,736,067)	1,692,365	(8,061,033)
Capital grants, subsidies and contributions	2(a)	676,089	4,142,109	650,573
Profit on asset disposals		189,561	0	180,071
Loss on asset disposals		(3,423)	0	0
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	(4,439)	0	2,102
Fair value adjustments to right of use assets	11	3,036,154	0	0
Fair value adjustments to investment property	12	(6,551,532)	0	0
		(2,657,590)	4,142,109	832,746
Net result for the period		(4,393,657)	5,834,474	(7,228,287)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	18	325,565	0	(184,049)
Total other comprehensive income / (loss) for the period	18	325,565	0	(184,049)
Total comprehensive income / (loss) for the period		(4,068,092)	5,834,474	(7,412,336)

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

* See Note 31 for details regarding correction of prior period errors.



**SHIRE OF COOLGARDIE
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025**

	Note	2025	Restated* 2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	3,921,549	1,521,748
Trade and other receivables	5	2,535,152	1,988,580
Inventories	6	156,263	12,946
Other assets	7	19,302	36,033
TOTAL CURRENT ASSETS		6,632,266	3,559,307
NON-CURRENT ASSETS			
Trade and other receivables	5	264,610	262,620
Other financial assets	4(b)	99,525	103,964
Property, plant and equipment	8	37,945,264	39,147,083
Infrastructure	9	113,181,807	118,649,787
Right-of-use assets	11(a)	4,850,265	3,572,254
Investment property	12	17,290,000	23,489,361
TOTAL NON-CURRENT ASSETS		173,631,471	185,225,069
TOTAL ASSETS		180,263,737	188,784,376
CURRENT LIABILITIES			
Trade and other payables	13	5,357,321	7,582,256
Capital grant/contributions liabilities	14	2,089,524	1,198,004
Lease liabilities	11(b)	1,816,537	1,904,377
Borrowings	15	0	7,305,550
Employee related provisions	16	432,031	336,477
Other provisions	17	2,040,179	2,053,589
TOTAL CURRENT LIABILITIES		11,735,592	20,380,253
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	249,474	2,207,447
Borrowings	15	25,463,497	19,075,235
Employee related provisions	16	114,684	137,572
Other provisions	17	4,484,467	4,699,754
TOTAL NON-CURRENT LIABILITIES		30,312,122	26,120,008
TOTAL LIABILITIES		42,047,714	46,500,261
NET ASSETS		138,216,023	142,284,115
EQUITY			
Retained surplus		47,021,443	51,415,100
Reserve accounts	30	257,825	257,825
Revaluation surplus	18	90,936,755	90,611,190
TOTAL EQUITY		138,216,023	142,284,115

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

* See Note 31 for details regarding correction of prior period errors.



**SHIRE OF COOLGARDIE
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	Retained surplus \$	Reserve accounts \$	Revaluation surplus \$	Total equity \$
Balance as at 1 July 2023		58,660,421	240,791	90,795,239	149,696,451
Comprehensive income for the period					
Net result for the period (restated)		(7,228,287)	0	0	(7,228,287)
Other comprehensive income for the period	18	0	0	(184,049)	(184,049)
Total comprehensive income for the period (restated)		(7,228,287)	0	(184,049)	(7,412,336)
Transfers to reserve accounts	30	(17,034)	17,034	0	0
Balance as at 30 June 2024 (Restated)		51,415,100	257,825	90,611,190	142,284,115
Comprehensive income for the period					
Net result for the period		(4,393,657)	0	0	(4,393,657)
Other comprehensive income for the period	18	0	0	325,565	325,565
Total comprehensive income for the period		(4,393,657)	0	325,565	(4,068,092)
Balance as at 30 June 2025		47,021,443	257,825	90,936,755	138,216,023

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

* See Note 31 for details regarding correction of prior period errors.



**SHIRE OF COOLGARDIE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		12,591,323	10,635,763
Grants, subsidies and contributions		1,645,072	3,578,710
Fees and charges		15,284,693	14,281,824
Interest revenue		57,723	61,146
Goods and services tax received		1,636,884	2,443,070
Other revenue		785,518	1,464,467
		32,001,213	32,464,980
Payments			
Employee costs		(6,210,844)	(6,804,008)
Materials and contracts		(13,438,644)	(8,603,534)
Utility charges		(1,757,648)	(1,211,362)
Finance costs		(1,862,288)	(1,747,065)
Insurance paid		(561,959)	(396,038)
Goods and services tax paid		(1,806,520)	(2,372,999)
Other expenditure		(1,617,866)	(1,683,421)
		(27,255,769)	(22,818,427)
Net cash provided by operating activities		4,745,444	9,646,553
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(223,790)	(16,264,732)
Payments for construction of infrastructure	9(a)	(799,542)	(1,870,613)
Payments for investment property	12	(352,171)	0
Proceeds from capital grants, subsidies and contributions		1,664,477	1,500,911
Proceeds from sale of property, plant & equipment		328,484	239,500
Net cash provided by (used in) investing activities		617,458	(16,394,934)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	29(a)	(24,898,254)	(4,226,698)
Payments for principal portion of lease liabilities	29(e)	(2,045,813)	(1,249,744)
Proceeds from new borrowings	29(a)	25,463,497	11,750,000
Repayment of overdraft	29(d)	(1,578,363)	(1,320,000)
Proceeds from overdraft	29(d)	95,832	1,802,531
Net cash provided by (used in) financing activities		(2,963,101)	6,756,089
Net increase in cash held		2,399,801	7,708
Cash at beginning of year		1,521,748	1,514,040
Cash and cash equivalents at the end of the year		3,921,549	1,521,748

Non-cash investing and financing movements are disclosed at note 18.(c)

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 2025

Note	2025 Actual \$	2025 Budget \$	2024 Restated* \$
OPERATING ACTIVITIES			
Revenue from operating activities			
General rates	27 12,711,267	11,931,958	9,895,955
Grants, subsidies and contributions	1,877,084	3,346,983	3,599,770
Fees and charges	15,291,325	18,461,412	14,283,159
Interest revenue	57,723	54,000	61,146
Other revenue	785,518	634,100	1,464,467
Profit on asset disposals	189,561	0	180,071
Fair value adjustments to financial assets at fair value through profit or loss	4(b) 0	0	2,102
Fair value adjustments to right of use assets	12 3,036,154	0	0
	33,948,632	34,428,453	29,486,670
Expenditure from operating activities			
Employee costs	(6,184,636)	(6,972,945)	(6,945,135)
Materials and contracts	(11,165,659)	(12,156,567)	(12,891,735)
Utility charges	(1,757,648)	(1,020,260)	(1,228,723)
Depreciation	(9,308,928)	(9,442,371)	(10,784,166)
Finance costs	(1,862,288)	(1,350,865)	(1,747,065)
Insurance	(561,959)	(450,480)	(396,038)
Other expenditure	(1,617,866)	(1,342,600)	(3,372,668)
Loss on asset disposals	(3,423)	0	0
Fair value adjustments to financial assets at fair value through profit or loss	(4,439)	0	0
Fair value adjustments to investment property	(6,551,532)	0	0
	(39,018,378)	(32,736,088)	(37,365,530)
Non-cash amounts excluded from operating activities	28(a) 12,728,007	9,442,371	10,076,542
Amount attributable to operating activities	7,658,261	11,134,736	2,197,682
INVESTING ACTIVITIES			
Inflows from investing activities			
Capital grants, subsidies and contributions	676,089	4,142,109	650,573
Proceeds from disposal of assets	328,484	150,000	239,500
Proceeds from right of use assets	437,441	0	0
	1,442,014	4,292,109	890,073
Outflows from investing activities			
Right of use assets received - non cash	11(a) 0	0	(3,923,625)
Acquisition of property, plant and equipment	8(a) (223,790)	(5,859,665)	(16,264,732)
Acquisition of infrastructure	9(a) (799,542)		(1,870,613)
Payments for investment property	12 (352,171)	0	0
	(1,375,503)	(5,859,665)	(22,058,970)
Non-cash amounts excluded from investing activities	28(b) (437,441)	0	3,923,625
Amount attributable to investing activities	(370,930)	(1,567,556)	(17,245,272)
FINANCING ACTIVITIES			
Inflows from financing activities			
Proceeds from borrowings	29(a) 25,463,497	0	11,750,000
Proceeds from overdraft	29(d) 95,832	0	1,802,531
Proceeds from new leases - non cash	29(e) 0	0	3,923,625
	25,559,329	0	17,476,156
Outflows from financing activities			
Repayment of borrowings	29(a) (24,898,254)	(6,352,387)	(4,226,698)
Repayment of overdraft	29(d) (1,578,363)	0	(1,320,000)
Payments for principal portion of lease liabilities	29(e) (2,045,813)	(1,959,721)	(1,249,744)
Transfers to reserve accounts	30 0	0	(17,034)
	(28,522,430)	(8,312,108)	(6,813,476)
Non-cash amounts excluded from financing activities	28(c) 0	0	(3,923,625)
Amount attributable to financing activities	(2,963,101)	(8,312,108)	6,739,055
MOVEMENT IN SURPLUS OR DEFICIT			
Surplus or deficit at the start of the financial year	28(d) (7,868,844)	(1,882,308)	439,691
Amount attributable to operating activities	7,658,261	11,134,736	2,197,682
Amount attributable to investing activities	(370,930)	(1,567,556)	(17,245,272)
Amount attributable to financing activities	(2,963,101)	(8,312,108)	6,739,055
Surplus or deficit after imposition of general rates	28(d) (3,544,614)	(627,236)	(7,868,844)

This statement is to be read in conjunction with the accompanying notes.
See Note 31 for details regarding correction of prior period errors.



**SHIRE OF COOLGARDIE
FOR THE YEAR ENDED 30 JUNE 2025
INDEX OF NOTES TO THE FINANCIAL REPORT**

Note 1	Basis of preparation	9
Note 2	Revenue and expenses	10
Note 3	Cash and cash equivalents	12
Note 4	Other financial assets	12
Note 5	Trade and other receivables	13
Note 6	Inventories	13
Note 7	Other assets	14
Note 8	Property, plant and equipment	15
Note 9	Infrastructure	17
Note 10	Fixed assets	19
Note 11	Leases	21
Note 12	Investment property	22
Note 13	Trade and other payables	23
Note 14	Other liabilities	24
Note 15	Borrowings	25
Note 16	Employee related provisions	26
Note 17	Other provisions	27
Note 18	Revaluation surplus	28
Note 19	Restrictions over financial assets	29
Note 20	Undrawn borrowing facilities and credit standby arrangements	29
Note 21	Contingent liabilities	30
Note 22	Capital commitments	30
Note 23	Related party transactions	31
Note 24	Joint arrangements	33
Note 25	Events occurring after the end of the reporting period	34
Note 26	Other material accounting policies	35
Information required by legislation		
Note 27	Rating information	36
Note 28	Determination of surplus or deficit	37
Note 29	Borrowing and lease liabilities	38
Note 30	Reserve accounts	42
Note 31	Correction of error	43

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

1. BASIS OF PREPARATION

The financial report of the Shire of 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 were applied except for disclosure requirements of:

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

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

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

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

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

Critical accounting estimates and judgements

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

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying 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
 - 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. A separate statement of those monies appears at Note 30 of the financial report.

Initial application of accounting standards

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

- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards

- Non-current Liabilities with Covenants

- AASB 2023-3 Amendments to Australian Accounting Standards
 - Disclosure of Non-current Liabilities with Covenants: Tier 2
- AASB 2024-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements: Tier 2 Disclosures

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

The amendments have had no material impact on the financial report on initial application.

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

These amendments may result in changes to the fair value of certain non-financial assets on revaluation. The standard is applied prospectively therefore the impact will be quantified upon the next revaluation cycle.

New accounting standards for application in future years

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

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

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

Going Concern

The financial report has been prepared on the going concern basis, which assumes that the Shire will continue to be able to meet its liabilities as they fall due for the foreseeable future, being a period of at least 12 months from the date of signing this financial report.

As disclosed in the financial statements, the Shire incurred a net operating loss of \$4,393,657 for the year ended 30 June 2025 (30 June 2024: \$7,228,287). Of the \$4,393,657 net loss for the year ended 30 June 2025, \$3,189,813 relates to a decrement on the fair valuation for the Bluebush Village. In addition, as at 30 June 2025, the Shire's current liabilities exceeded its current assets by \$5,103,327 (30 June 2024: \$16,820,946).

In adopting the going concern basis for preparing the financial report, management have considered the Shire's cashflows, liquidity position and its ongoing operating activities. Based on the Shire's cashflow forecasts, management are satisfied that the Shire has adequate resources to continue in operational existence for the foreseeable future. These forecasts are supported by the following actions and strategic measures implemented under the Shire's Financial Recovery Plan:

- Successful refinancing of borrowings to improve cash-flow flexibility and reduce short-term repayment pressure;
- Increased occupancy levels at Bluebush Village improving operational cash inflows;
- Continual review of staffing structures and discretionary funding to ensure financial efficiency and sustainability; and
- The continued investigations of the sale of the Bluebush Village, which would significantly reduce debt levels, reduce interest cost and increase future cash flow.

On this basis, management considers the Shire will be able to continue as a going concern and meet its liabilities as and when they fall due. Accordingly, no adjustments have been made to the carrying values or classifications of assets and liabilities in the financial report that might otherwise 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 2025

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - workers accommodation facilities	Room rental charges	Single point in time	Payment in advance on site or on 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	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

Revenue recognition

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

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

For the year ended 30 June 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	12,711,267	0	12,711,267
Grants, subsidies and contributions	929,907	0	0	947,177	1,877,084
Fees and charges	12,960,107	0	1,738,370	592,848	15,291,325
Interest revenue	0	0	57,674	49	57,723
Other revenue	41,475	0	0	744,043	785,518
Capital grants, subsidies and contributions	0	0	676,089	0	676,089
Total	13,931,489	0	15,183,400	2,284,117	31,399,006

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total (Restated)
	\$	\$	\$	\$	\$
Rates	0	0	9,895,955	0	9,895,955
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	11,101,289	2,127,814	29,955,070

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2025 Actual	2024 Actual (Restated)
	\$	\$
Interest revenue		
Interest on reserve account	0	6,059
Trade and other receivables overdue interest	57,674	44,114
Other interest revenue	49	10,973
	57,723	61,146
Fees and charges relating to rates receivable		
Charges on instalment plan	32,698	42,417
The 2025 original budget estimate in relation to: Charges on instalment plan was \$44,800.		

(b) Expenses

Auditors remuneration		
- Audit of the Annual Financial Report	157,604	63,077
- Other services – grant acquittals	2,000	3,900
	159,604	66,977
Employee Costs		
Employee benefit costs	6,015,437	6,819,306
Other employee costs	169,199	125,829
	6,184,636	6,945,135
Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	1,862,288	1,747,065
	1,862,288	1,747,065
Other expenditure		
Impairment losses on rates and statutory receivables	205,893	1,377,647
Provision for health services	645,018	742,964
Elected Member Costs	207,083	201,697
Community Assistance Fund	116,409	130,175
Legal expenses (rates recovery)	68,676	209,067
Accommodation Leasing Costs	57,928	38,417
Sundry expenses	316,859	672,701
	1,617,866	3,372,668

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

3. CASH AND CASH EQUIVALENTS

Note	2025	2024
	\$	\$
Cash at bank and on hand	3,921,549	1,521,748
Total cash and cash equivalents	3,921,549	1,521,748
Held as		
- Unrestricted cash and cash equivalents	1,574,200	(934,081)
- Restricted cash and cash equivalents	2,347,349	2,455,829
19	3,921,549	1,521,748

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

Restricted financial assets

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

4. OTHER FINANCIAL ASSETS

Note	2025	2024
	\$	\$
(b) Non-current assets		
Financial assets at fair value through profit or loss	99,525	103,964
	99,525	103,964
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	103,964	101,862
Movement attributable to fair value increment	(4,439)	2,102
Units in Local Government House Trust - closing balance	99,525	103,964

MATERIAL ACCOUNTING POLICIES

Financial assets at fair value through profit or loss

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

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has 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 2025

5. TRADE AND OTHER RECEIVABLES

Note	2025	2024
	\$	\$
Current		
Rates and statutory receivables	1,065,203	937,911
Trade receivables	1,221,020	980,916
GST receivable	198,048	28,412
Allowance for credit losses of rates and statutory receivables	(56,402)	(63,034)
Receivable from joint operation	100,000	100,000
Pensioner Rebates	7,283	4,375
	2,535,152	1,988,580
Non-current		
Rates and statutory receivables	177,110	164,120
Trade receivables	87,500	98,500
	264,610	262,620

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

6. INVENTORIES

Note	2025	2024
	\$	\$
Current		
Visitor Centre Stock	7,539	12,946
Gravel Basecourse	148,724	0
	156,263	12,946
The following movements in inventories occurred during the year:		
Balance at beginning of year	12,946	14,418
Inventories expensed during the year	(28,860)	(1,750)
Additions to inventory	172,177	278
Balance at end of year	156,263	12,946

MATERIAL ACCOUNTING POLICIES

General

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

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



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

7. OTHER ASSETS

Other assets - current

Prepayments

Accrued income

	2025	2024
	\$	\$
Prepayments	19,302	31,849
Accrued income	0	4,184
	19,302	36,033

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.

DRAFT



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

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in balances

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

Note	Assets not subject to operating lease			Total property			Plant and equipment		Total property, plant and equipment
	Land	Buildings - Non Specialised	Buildings - Specialised	Land	Buildings - Non Specialised	Buildings - Specialised	Furniture and equipment	Plant and equipment	
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023	2,172,633	1,294,827	43,715,166	2,172,633	1,294,827	43,715,166	302,693	1,329,327	48,814,646
Additions	0	960,473	14,235,688	0	960,473	14,235,688	104,821	963,750	16,264,732
Disposals	0	0	0	0	0	0	0	(59,429)	(59,429)
Depreciation	0	(28,876)	(1,944,306)	0	(28,876)	(1,944,306)	(94,870)	(315,453)	(2,383,505)
Transfers	0	0	(23,489,361)	0	0	(23,489,361)	0	0	(23,489,361)
Balance at 30 June 2024	2,172,633	2,226,424	32,517,187	2,172,633	2,226,424	32,517,187	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	2,172,633	2,381,244	39,117,765	1,046,198	3,300,827	48,018,667
Accumulated depreciation at 30 June 2024	0	(154,820)	(6,600,578)	0	(154,820)	(6,600,578)	(733,554)	(1,382,632)	(8,871,584)
Balance at 30 June 2024	2,172,633	2,226,424	32,517,187	2,172,633	2,226,424	32,517,187	312,644	1,918,195	39,147,083
8(b)									
Additions	84,297	139,493	0	84,297	139,493	0	0	0	223,790
Disposals	0	0	0	0	0	0	0	(5,673)	(5,673)
Depreciation	0	(61,007)	(934,278)	0	(61,007)	(934,278)	(90,427)	(334,224)	(1,419,936)
Balance at 30 June 2025	2,256,930	2,304,910	31,582,909	2,256,930	2,304,910	31,582,909	222,217	1,578,298	37,945,264
Comprises:									
Gross balance amount at 30 June 2025	2,256,930	2,520,737	38,072,625	2,256,930	2,520,737	38,072,625	1,046,198	3,175,549	47,072,039
Accumulated depreciation at 30 June 2025	0	(215,827)	(6,489,716)	0	(215,827)	(6,489,716)	(823,981)	(1,597,251)	(9,126,775)
Balance at 30 June 2025	2,256,930	2,304,910	31,582,909	2,256,930	2,304,910	31,582,909	222,217	1,578,298	37,945,264
8(b)									

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

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2025 \$	Carrying amount 2024 \$	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date								
Land and buildings								
Land - market value		2,256,930	2,172,633	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.
Total land	8(a)	2,256,930	2,172,633					
Buildings - non specialised		2,304,910	2,226,424	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		31,582,909	32,517,187	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
Total buildings	8(a)	33,887,819	34,743,611					

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 2025**

9. INFRASTRUCTURE

(a) Movements in balances

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

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - parks and ovals	Infrastructure - sewerage	Infrastructure - other	Infrastructure - landfill assets	Infrastructure - work in progress	Total infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023	99,344,744	1,971,030	960,463	2,912,639	3,214,150	12,057,601	3,065,978	0	123,526,605
Additions	219,432	0	71,849	174,328	1,152,928	252,076	0	0	1,870,613
Depreciation	(5,521,284)	(107,023)	(28,879)	(124,435)	(43,407)	(324,237)	(598,166)	0	(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	0	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	0	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)	0	(77,804,366)
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	0	118,649,787
Additions	0	487,186	0	0	200,686	37,884	0	73,786	799,542
Depreciation	(4,176,710)	(112,263)	(30,526)	(125,180)	(56,383)	(334,643)	(1,431,817)	0	(6,287,522)
Balance at 30 June 2025	89,866,182	2,238,930	972,907	2,837,352	4,467,974	11,688,681	1,035,995	73,786	113,181,807
Comprises:									
Gross balance at 30 June 2025	162,107,090	6,647,349	2,290,002	3,996,295	4,752,294	13,399,593	4,087,316	73,786	197,353,725
Accumulated depreciation at 30 June 2025	(72,240,908)	(4,408,419)	(1,317,095)	(1,158,943)	(284,320)	(1,710,912)	(3,051,321)	0	(84,171,918)
Balance at 30 June 2025	89,866,182	2,238,930	972,907	2,837,352	4,467,974	11,688,681	1,035,995	73,786	113,181,807

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

9. INFRASTRUCTURE (Continued)

(b) Carrying amount measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Independent 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 2025**

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset class	Useful life
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 - buildings	3 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 2025

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable value

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

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

Revaluation

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

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.

Revaluation (continued)

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

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

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

Depreciation

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

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

Depreciation on revaluation

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

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

Impairment

In accordance with *Local Government (Financial Management) 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 2025

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 - land and buildings	Right-of-use assets - plant and equipment	Total right-of-use assets
	\$	\$	\$
Balance at 1 July 2023	0	1,301,859	1,301,859
Additions	3,923,625	0	3,923,625
Depreciation	(1,394,094)	(259,136)	(1,653,230)
Balance at 30 June 2024	2,529,531	1,042,723	3,572,254
Gross balance amount at 30 June 2024	3,923,625	2,162,473	6,086,098
Accumulated depreciation at 30 June 2024	(1,394,094)	(1,119,750)	(2,513,844)
Balance at 30 June 2024	2,529,531	1,042,723	3,572,254
Additions / Disposals	0	(437,441)	(437,441)
Depreciation backed out from sale and leaseback transactions	0	300,768	300,768
Revaluation increments / (decrements) transferred to profit or loss	3,036,154	0	3,036,154
Depreciation	(1,252,685)	(368,785)	(1,621,470)
Balance at 30 June 2025	4,313,000	537,265	4,850,265
Gross balance amount at 30 June 2025	5,830,000	1,725,032	7,555,032
Accumulated depreciation at 30 June 2025	(1,517,000)	(1,187,767)	(2,704,767)
Balance at 30 June 2025	4,313,000	537,265	4,850,265

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

	2025 Actual	2024 Actual
	\$	\$
Depreciation on right-of-use assets	(1,621,470)	(1,653,230)
Finance charge on lease liabilities	(278,560)	(401,767)
Gains/(losses) from sale and leaseback transactions	115,257	0
Total amount recognised in the statement of comprehensive income	(1,784,773)	(2,054,997)
Total cash outflow from leases	(2,324,373)	(1,651,511)

(b) Lease liabilities

Current	1,816,537	1,904,377
Non-current	249,474	2,207,447
	2,066,011	4,111,824

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

12. INVESTMENT PROPERTY

	2025 Actual \$	2024 Actual \$
Non-current assets - at reportable value		
Carrying balance at 1 July	23,489,361	0
Acquisitions	352,171	0
Transfers	0	23,489,361
Net gain/(loss) from fair value adjustment	(6,551,532)	0
Closing balance at 30 June	17,290,000	23,489,361
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	2,710,125	5,567,025
1 to 2 years	1,378,350	1,239,975
	4,088,475	6,807,000

MATERIAL ACCOUNTING POLICIES

Investment properties

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

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

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

Revaluation

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

Fair value of investment properties

An independent valuation was performed to determine the fair value of the investment property. The valuation relied on Level 3 inputs in accordance with AASB 13, applying the cost approach, which condition, residual values, remaining useful life assessments, and other unobservable inputs were also considered.

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

13. TRADE AND OTHER PAYABLES

	2025	Restated* 2024
	\$	\$
Current		
Sundry creditors	4,309,148	6,193,542
Prepaid rates	304,875	284,537
Accrued payroll liabilities	2,708	67,711
Statutory liabilities	64,515	98,386
Bonds and deposits held	184,592	34,889
Accrued interest on borrowings	244,108	49,796
Accrued salaries and wages	79,572	82,478
Accrued expenses	167,803	770,917
	5,357,321	7,582,256

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Statutory liabilities

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

Trade and other payables

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

Prepaid rates

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

* See Note 31 for details regarding correction of prior period errors.

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

14. OTHER LIABILITIES

	2025	2024
	\$	\$
Current		
Capital grant/contributions liabilities	2,089,524	1,198,004
	2,089,524	1,198,004
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	1,198,004	561,869
Additions	2,089,524	1,198,004
Revenue from capital grant/contributions held as a liability at the start of the period	(1,198,004)	(561,869)
	2,089,524	1,198,004
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	2,089,524	1,198,004
	2,089,524	1,198,004

MATERIAL ACCOUNTING POLICIES

Capital grant/contribution liabilities

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

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

15. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Bank loans		0	25,463,497	25,463,497	5,823,019	19,075,235	24,898,254
Bank Overdraft		0	0	0	1,482,531	0	1,482,531
Total secured borrowings	29(a)	0	25,463,497	25,463,497	7,305,550	19,075,235	26,380,785

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 Coolgardie.

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

Risk

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 2025**

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

	2025	2024
	\$	\$
Annual leave	267,086	237,208
Long service leave	164,945	99,269
	432,031	336,477
Total current employee related provisions	432,031	336,477
Long service leave	114,684	137,572
	114,684	137,572
Total non-current employee related provisions	114,684	137,572
Total employee related provisions	546,715	474,049

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 2025**

17. OTHER PROVISIONS

	Other Provisions	Provision for remediation costs	Provision for rates disputes	Total (Restated)
	\$	\$	\$	\$
Opening balance at 1 July 2024				
Current provisions	214,203	0	1,839,386	2,053,589
Non-current provisions	0	4,699,754	0	4,699,754
	214,203	4,699,754	1,839,386	6,753,343
Additional provision	0	0	110,278	110,278
Amounts used	(13,410)	0	0	(13,410)
Unused amounts reversed	0	(325,565)	0	(325,565)
Balance at 30 June 2025	200,793	4,374,189	1,949,664	6,524,646
Comprises				
Current	200,793	0	1,839,386	2,040,179
Non-current	0	4,374,189	110,278	4,484,467
	200,793	4,374,189	1,949,664	6,524,646

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 2025**

18. REVALUATION SURPLUS

	2025 Opening balance	2025 Movement on revaluation	2025 Total Closing balance	2024 Opening balance	2024 Movement on revaluation	2024 Total Closing balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - market value	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	65,416,312	0	65,416,312
Revaluation surplus - Infrastructure - footpaths	942,369	0	942,369	942,369	0	942,369
Revaluation surplus - Infrastructure - drainage	288,505	0	288,505	288,505	0	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	281,278	325,565	606,843	465,327	(184,049)	281,278
	90,611,190	325,565	90,936,755	90,795,239	(184,049)	90,611,190

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

19. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2025 Actual \$	2024 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	2,347,349	2,455,829
		2,347,349	2,455,829
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	257,825
Capital grant liabilities	14	2,089,524	1,198,004
Unspent loans	29(c)	0	1,000,000
Total restricted financial assets		2,347,349	2,455,829

**20. UNDRAWN BORROWING FACILITIES AND CREDIT
STANDBY ARRANGEMENTS**

Credit standby arrangements

Bank overdraft limit	2,000,000	1,500,000
Bank overdraft at balance date	0	(1,482,531)
Credit card limit	55,000	55,000
Credit card balance at balance date	(9,518)	(9,437)
Total amount of credit unused	2,045,482	63,032

Loan facilities

Loan facilities - current	0	7,305,550
Loan facilities - non-current	25,463,497	19,075,235
Total facilities in use at balance date	25,463,497	26,380,785

Unused loan facilities at balance date

0

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

21. CONTINGENT LIABILITIES

The Shire had no contingent liabilities to disclose at the end of reporting period.

22. CAPITAL COMMITMENTS

	2025	2024
	\$	\$
Contracted for:		
- capital expenditure projects	377,363	1,594,562
- plant & equipment purchases	0	177,219
	377,363	1,771,781
Payable:		
- not later than one year	377,363	1,771,781



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

23. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

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

Note	2025 Actual	2025 Budget	2024 Actual
	\$	\$	\$
President's annual allowance	39,988	39,988	38,450
President's meeting attendance fees	27,425	27,425	26,370
President's ICT expenses	3,500	3,500	3,500
President's travel and accommodation expenses	355	2,500	40
	71,268	73,413	68,360
Deputy President's annual allowance	9,998	9,998	9,613
Deputy President's meeting attendance fees	17,711	17,711	17,030
Deputy President's ICT expenses	3,500	3,500	3,500
Deputy President's travel and accommodation expenses	230	1,000	0
	31,439	32,209	30,143
All other council member's meeting attendance fees	88,555	88,555	80,779
All other council member's ICT expenses	17,500	17,500	15,485
All other council member's travel and accommodation expenses	1,580	2,500	0
	107,635	108,555	96,264
23(b)	210,342	214,177	194,767

(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	877,385	761,693
Post-employment benefits	137,897	141,875
Employee - other long-term benefits	86,282	3,849
Employee - termination benefits	137,000	102,360
Council member costs	210,342	194,767
23(a)	1,448,906	1,204,544

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 2025**

23. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

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

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:

	2025 Actual \$	2024 Actual \$
Sale of goods and services	3,434	0
Purchase of goods and services	73,913	37,926
Amounts outstanding from related parties:		
Trade and other receivables	6,307	0
Amounts payable to related parties:		
Trade and other payables	731	0

(d) Related parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Other Related Parties

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

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
FOR THE YEAR ENDED 30 JUNE 2025**

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 of \$100,000 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 Standards.

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

25. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no events occurring after the end of the reporting period.

DRAFT



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

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

27. RATING INFORMATION

(a) General rates

RATE TYPE	Rate in \$	Number of properties	2024/25 Actual rateable value*	2024/25 Actual revenue	2024/25 Actual interim rates	2024/25 Actual revenue	2024/25 Budget rate	2024/25 Budget interim rate	2024/25 Budget revenue	2023/24 Actual total revenue
Residential, Commercial & Industrial	0.082950	915	12,327,866	1,022,596	(12,725)	1,009,871	1,019,577	100,000	1,119,577	1,003,500
Transient Workforce Accommodation	0.164230	7	2,420,500	397,519	203,317	600,836	397,437	404,000	801,437	222,495
Mining	0.236670	1,504	33,578,435	7,947,008	1,722,934	9,669,942	7,966,525	150,000	8,116,525	7,075,675
Rural/Pastoral	0.120440	28	4,489,768	540,748	0	540,748	1,008,627	0	1,008,627	528,045
Total general rates		2,454	52,816,569	9,907,871	1,913,526	11,821,397	10,392,166	654,000	11,046,166	8,829,715
Minimum payment	\$									
Residential, Commercial & Industrial	772	878	5,909,948	677,816	0	677,816	677,816	0	677,816	664,646
Transient Workforce Accommodation	1,539	0	0	0	0	0	0	0	0	0
Mining	476	456	469,279	217,056	0	217,056	217,532	0	217,532	407,303
Rural/Pastoral	746	13	13,000	9,698	0	9,698	10,444	0	10,444	10,248
Total minimum payments		1,347	6,392,227	904,570	0	904,570	905,792	0	905,792	1,082,197
Total general rates and minimum payments		3,801	59,208,796	10,812,441	1,913,526	12,725,967	11,297,958	654,000	11,951,958	9,911,912
Concessions										
Total rates						(14,700)	(20,000)		(20,000)	(15,957)
									11,931,958	9,895,955
(b) Rates related information										
Rates instalment interest										20,099
Rates instalment plan charges										42,417
Rates overdue interest										24,014
Rates written off										(1,722,235)
										0

*Rateable Value at time of raising of rate.

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

28. DETERMINATION OF SURPLUS OR DEFICIT

Note	2024/25 (30 June 2025 carried forward)	2024/25 Budget (30 June 2025 carried forward)	2023/24 (30 June 2024 carried forward)
	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	(189,561)	0	(180,071)
Less: Movement in liabilities associated with restricted cash	0	0	(412,085)
Less: Fair value adjustments to financial assets at fair value through profit or loss	4,439	0	(2,102)
Add: Loss on disposal of assets	3,423	0	0
Add: Depreciation	9,308,928	9,442,371	10,784,166
Non-cash movements in non-current assets and liabilities:			
Accrued interest on borrowings	0	0	(50,193)
Right of use assets	(3,036,154)	0	0
Investment property	6,551,532	0	0
Pensioner deferred rates	(12,990)	0	(15,311)
Trade Receivables	11,000	0	(98,500)
Employee benefit provisions	(22,888)	0	50,638
Other provisions	110,278	0	0
Non-cash amounts excluded from operating activities	12,728,007	9,442,371	10,076,542
(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	(437,441)	0	3,923,625
Non-cash amounts excluded from investing activities	(437,441)	0	3,923,625
(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	0	0	(3,923,625)
Non-cash amounts excluded from financing activities	0	0	(3,923,625)
(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)	(240,791)	(257,825)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	0	4,192,632	5,823,019
- Overdraft Facility	0	0	1,482,531
- Current portion of lease liabilities	1,816,537	1,016,108	1,904,377
- Employee benefit provisions	0	412,085	0
Total adjustments to net current assets	1,558,712	5,380,034	8,952,102
Net current assets used in the Statement of financial activity			
Total current assets	6,632,266	3,840,474	3,559,307
Less: Total current liabilities	(11,735,592)	(9,847,744)	(20,380,253)
Less: Total adjustments to net current assets	1,558,712	5,380,034	8,952,102
Surplus or deficit after imposition of general rates	(3,544,614)	(627,236)	(7,868,844)

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

29. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual				Budget			
		Principal at 1 July 2023	New loans during 2023-24	Principal at 30 June 2024	Principal repayments during 2023-24	Principal at 1 July 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
Bluebush Village - Stage 1 Construction	ANZ	7,750,000	0	6,106,000	(1,644,000)	5,927,928	0	(1,542,000)	4,385,928
Bluebush Village - Stage 1 Buildings	CBA	0	9,250,000	8,445,152	(804,848)	8,222,521	0	(2,504,088)	5,718,433
Bluebush Village - Stage 1 Executive Rooms	CBA	455,460	0	363,036	(92,414)	432,816	0	(97,267)	335,549
Bluebush Village - Stage 2 Construction	CBA	2,500,000	0	2,163,264	(336,736)	4,889,130	0	(949,403)	3,939,727
Bluebush Village - Stage 2 Construction	ANZ	0	2,500,000	2,291,665	(208,335)	0	0	0	0
Goodonia Court Units	CBA	962,212	0	883,664	(78,548)	943,067	0	(83,277)	859,790
Coogardie Class III Waste Facility	ANZ	2,708,000	0	2,053,100	(654,900)	2,053,100	0	(746,765)	1,306,335
Coogardie Aquatic Facilities	CBA	91,181	0	82,718	(8,463)	83,424	0	(8,816)	74,608
Kambalda Aquatic Facilities	CBA	1,272,832	0	1,154,696	(118,136)	1,164,543	0	(133,572)	1,030,971
Kambalda Aerodrome Refurbishment	CBA	432,197	0	392,064	(40,113)	395,427	0	(65,481)	349,946
Kambalda Aerodrome Refurbishment	ANZ	813,000	0	609,000	(204,000)	609,000	0	(204,000)	405,000
Coogardie Post Office	CBA	390,680	0	353,675	(36,205)	356,683	0	(37,716)	319,175
Bluebush Village - Stage 1 Buildings (CBA Refinanced)	CBA	0	0	0	0	0	0	0	0
Bluebush Village - Stage 2 Construction (CBA Refinanced)	CBA	0	0	0	0	0	0	0	0
Bluebush Village - Stage 2 Executive Rooms (CBA Refinanced)	CBA	0	0	0	0	0	0	0	0
Goodonia Court Units (CBA Refinanced)	CBA	0	0	0	0	0	0	0	0
Coogardie Aquatic Facilities (CBA Refinanced)	CBA	0	0	0	0	0	0	0	0
Kambalda Aquatic Facilities (CBA Refinanced)	CBA	0	0	0	0	0	0	0	0
Coogardie Post Office (CBA Refinanced)	CBA	0	0	0	0	0	0	0	0
CBA Overdraft Facility (CBA Refinanced)	CBA	0	0	0	0	0	0	0	0
Bluebush Village - Stage 1 Construction (ANZ Refinanced)	CBA	0	0	0	0	0	0	0	0
Coogardie Class III Waste Facility (ANZ Refinanced)	CBA	0	0	0	0	0	0	0	0
Kambalda Aerodrome Refurbishment (ANZ Refinanced)	CBA	0	0	0	0	0	0	0	0
Bluebush Village - Stage 2 Construction (ANZ Refinanced)	CBA	0	0	0	0	0	0	0	0
Cashflow Assistance	CBA	0	0	0	0	0	0	0	0
Overdraft Facility	CBA	0	0	0	0	1,490,000	0	0	1,490,000
Total		17,374,952	11,750,000	24,896,254	(4,226,696)	26,567,849	0	(6,352,387)	20,215,462

Borrowing finance cost payments

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

BORROWING AND LEASE LIABILITIES (Continued)

Purpose	Loan number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024
Blush Village - Stage 1 Construction	118	ANZ	5.85%	N/A	278,020	(310,000)	(462,145)
Blush Village - Stage 1 Buildings	120	CBA	4.80%	N/A	598,941	(372,241)	(286,484)
Blush Village - Stage 1 Extensions	120	CBA	5.09%	N/A	(14,000)	(16,644)	(23,244)
Blush Village - Stage 2 Construction	121	CBA	5.75%	N/A	(128,612)	(168,780)	(69,002)
Blush Village - Stage 2 Extensions	124	ANZ	5.84%	N/A	(116,132)	0	(68,248)
Goodena Court Units	122	CBA	5.71%	N/A	(47,739)	(48,698)	(68,248)
Coolgardie Class III Waste Facility	117	ANZ	5.84%	N/A	(110,417)	(90,825)	(108,097)
Coolgardie Aquatic Facilities	112	CBA	5.50%	N/A	(4,551)	(4,329)	(5,560)
Kambalda Aquatic Facilities	114	CBA	5.50%	N/A	(63,564)	(84,428)	(77,605)
Kambalda Aerodrome Refurbishment	116	CBA	5.50%	N/A	(21,581)	(20,519)	(26,351)
Coolgardie Post Office	119	ANZ	5.64%	N/A	(28,588)	(40,878)	(42,229)
CBA Overdraft Facility (CBA Refinanced)	113	CBA	5.50%	N/A	(19,595)	(22,262)	(23,783)
Cashflow Assistance	125	CBA	5.34%	29/01/2035	(17,233)	0	0
Overdraft Facility	126	CBA	5.81%	13/04/2035	(40,640)	0	0
Total	N/A		10.58%		(93,665)	(125,000)	(81,123)
Total finance cost payments					(1,583,728)	(1,192,624)	(1,345,297)
• WA Treasury Corporation							

(b) New borrowings - 2024/25

Particulars/purpose	Institution	Loan type	Term years	Interest rate	Amount borrowed 2025	Amount (used) 2025	Actual	Budget	Actual balance unspent
Refinance Current CBA Loans	CBA	Fixed	10	5.34%	12,193,717	0	(12,193,717)	0	0
Refinance Current CBA Overdraft	CBA	Fixed	10	5.34%	789,781	0	(789,781)	0	0
Refinance Current ANZ Loans	CBA	Variable	10	5.81%	8,423,065	0	(8,423,065)	0	0
Cashflow Assistance	CBA	Variable	10	5.81%	4,076,504	0	(4,076,504)	0	0
Total					25,463,497	0	(25,463,497)	0	0
• WA Treasury Corporation									

(c) Unspent borrowings

Particulars	Institution	Date Borrowed	Unspent balance 1 July 2024	Borrowed during 2024-25	Expended during 2024-25	Unspent balance 30 June 2025
Goodena Court Unit Development	CBA	15/05/2023	1,000,000	0	(1,000,000)	0

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

BORROWING AND LEASE LIABILITIES (Continued)

(d) Bank Overdraft

Purpose	Institution	Year Established	Brought Forward 1 July 2024	Increased During Year	Decreased During Year	Overdraft Remaining 30 June 2025
Fund operating activities	CBA	22/24	1,482,531	95,832	(1,578,363)	0
			1,482,531	95,832	(1,578,363)	0

(d) Refinancing of borrowings

During the year the Shire refinanced all loans with ANZ and CBA to assist the Shire with short term cash flow.

(i) Original debentures

Particulars	Objectives of Refinancing	Reasons for Refinancing	Institution	Loan type	Term years	Total interest and charges \$	Interest rate %
Bluebush Village - Stage 1 Construction	Improve cash flow	Budget Sustainability	ANZ	Variable	5	1,035,185	5.65%
Bluebush Village - Stage 2 Construction	Improve cash flow	Budget Sustainability	ANZ	Variable	5	381,247	5.64%
Coolgardie Class III Waste Facility	Improve cash flow	Budget Sustainability	ANZ	Variable	5	532,768	5.64%
Kambalda Aerodrome Refurbishment	Improve cash flow	Budget Sustainability	ANZ	Variable	5	149,565	5.64%
Bluebush Village - Stage 1 Buildings	Improve cash flow	Budget Sustainability	CBA	Variable	5	1,463,323	5.75%
Bluebush Village - Stage 2 Construction	Improve cash flow	Budget Sustainability	CBA	Variable	5	69,551	5.09%
Goodenia Court Units	Improve cash flow	Budget Sustainability	CBA	Variable	5	336,367	4.90%
Coolgardie Aquatic Facilities	Improve cash flow	Budget Sustainability	CBA	Variable	5	319,746	5.71%
Kambalda Aquatic Facilities	Improve cash flow	Budget Sustainability	CBA	Variable	10	7,485	5.50%
Kambalda Aerodrome Refurbishment	Improve cash flow	Budget Sustainability	CBA	Variable	10	32,023	5.50%
Coolgardie Post Office	Improve cash flow	Budget Sustainability	CBA	Variable	10	104,491	5.50%
						35,480	5.50%
						4,467,231	

(ii) Refinanced debenture

Particulars	Institution	Loan type	Amount to be refinanced \$	Amount principal varies to original \$	Term years	Total interest and charges \$	Interest rate %
Bluebush Village - Stage 1 Buildings (CBA Refinanced)	CBA	Fixed	(7,312,431)	0	10	(2,572,622)	5.34%
Bluebush Village - Stage 2 Construction (CBA Refinanced)	CBA	Fixed	(1,841,120)	0	10	(672,911)	5.34%
Bluebush Village - Stage 1 Exec Rooms (CBA Refinanced)	CBA	Fixed	(321,302)	0	10	(117,432)	5.34%
Goodenia Court Units (CBA Refinanced)	CBA	Fixed	(847,343)	0	10	(390,696)	5.34%
Coolgardie Aquatic Facilities (CBA Refinanced)	CBA	Fixed	(75,053)	0	10	(28,527)	5.34%
Kambalda Aquatic Facilities (CBA Refinanced)	CBA	Fixed	(1,089,578)	0	10	(398,220)	5.34%
Kambalda Aerodrome Refurbishment (CBA Refinanced)	CBA	Fixed	(399,978)	0	10	(135,221)	5.34%
Coolgardie Post Office (CBA Refinanced)	CBA	Fixed	(333,916)	0	10	(122,044)	5.34%
Bluebush Village - Stage 1 Construction (ANZ Refinanced)	CBA	Variable	(4,946,000)	0	10	(2,159,994)	5.81%
Coolgardie Class III Waste Facility (ANZ Refinanced)	CBA	Variable	(1,453,100)	0	10	(680,217)	5.81%
Kambalda Aerodrome Refurbishment (ANZ Refinanced)	CBA	Variable	(1,459,575)	0	10	(654,354)	5.81%
Bluebush Village - Stage 2 Construction (ANZ Refinanced)	CBA	Variable	(1,674,955)	0	10	(673,719)	5.81%
			(20,816,812)	0		(8,445,705)	

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

Borrowing and Lease Liabilities (Continued)

(e) Lease liabilities

Purpose	Note	Actual				Budget			
		Principal at 1 July 2023	New leases during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	Principal at 1 July 2024	New leases during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
Kambalda Gym Equipment #1	89,081	\$	\$	\$ (18,451)	\$ 70,630	\$	\$	\$ 40,409	
Kambalda Gym Equipment #2	0	33,516	0	(3,039)	30,477	0	0	0	
Coalgorda Gym Equipment	0	54,512	0	(2,578)	51,934	0	0	0	
Bluebush Village - Stage 2	115,645	3,784,296	(892,443)	2,901,853	1,398,271	2,773,098	(1,579,907)	1,193,191	
Hino 700 Series (P351)	80,817	0	(24,414)	91,232	66,576	92,473	0	67,817	
Hino 500 Series (P355)	88,297	0	(16,116)	82,701	66,169	83,277	0	66,745	
Hino 500 Series (P355)	295,872	0	(17,725)	69,572	0	70,574	0	51,350	
Caterpillar 962M Wheel Loader (P382)	485,762	0	(65,975)	225,897	150,968	227,745	0	152,841	
Caterpillar 628K Compactor (P383)	232,458	0	(114,886)	370,876	0	373,912	0	250,935	
Caterpillar D10T Dozer (P387)	32,010	0	(69,218)	163,240	0	179,695	0	108,985	
Interactive Whiteboards	0	41,301	0	(10,348)	21,952	11,482	0	11,251	
ICT Equipment	0	41,301	0	(9,551)	31,750	30,832	0	16,180	
Total lease liabilities	11(b)	1,437,943	3,923,635	(1,249,744)	4,111,824	3,919,455	0	1,950,734	

Lease finance cost payments			
Purpose	Lease number	Institution	Interest rate
Kambalda Gym Equipment #1	147-0105194-002	Techno Gym	6.50%
Kambalda Gym Equipment #2	187-1165187-003	Techno Gym	10.92%
Coalgorda Gym Equipment	187-1165187-002	Techno Gym	5.32%
Bluebush Village - Stage 2	635-1070046-NOW	Vestone	9.00%
Hino 700 Series (P351)	8344957	Koorja	2.54%
Hino 500 Series (P355)	8344957	Koorja	2.54%
Hino 500 Series (P355)	8374551	Koorja	2.54%
Caterpillar 962M Wheel Loader (P382)	COO01052022-YG-01	Vestone	6.86%
Caterpillar 628K Compactor (P383)	COO01052022-YG-01	Vestone	6.86%
Caterpillar D10T Dozer (P387)	COO04102028-01	BentQ	6.86%
Interactive Whiteboards	2073290	BentQ	3.43%
ICT Equipment	190006130	Meraki	4.24%

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

30. RESERVE ACCOUNTS

	2025				2025				2025				2025				2024				2024			
	Actual opening balance	Actual transfer to	Actual transfer (from)	Actual closing balance	Budget opening balance	Budget transfer to	Budget transfer (from)	Budget closing balance	Actual opening balance	Actual transfer to	Actual transfer (from)	Actual closing balance	Actual opening balance	Actual transfer to	Actual transfer (from)	Actual closing balance	Actual opening balance	Actual transfer to	Actual transfer (from)	Actual closing balance				
RESERVE ACCOUNTS																								
Restricted by council																								
(a) Plant and Equipment	76,901	0	0	76,901	71,821	0	0	71,821	71,821	5,080	0	76,901	71,821	5,080	0	76,901								
(b) Sewerage	59,725	0	0	59,725	55,778	0	0	55,778	55,779	3,946	0	59,725	55,779	3,946	0	59,725								
(c) Infrastructure Renewal	88,677	0	0	88,677	82,819	0	0	82,819	82,819	5,859	0	88,677	82,819	5,859	0	88,677								
(d) Aged Accommodation	32,522	0	0	32,522	30,373	0	0	30,373	30,373	2,149	0	32,522	30,373	2,149	0	32,522								
	257,825	0	0	257,825	240,791	0	0	240,791	240,791	17,034	0	257,825	240,791	17,034	0	257,825								

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:

	<u>Name of reserve account</u>	<u>Purpose of the reserve account</u>
	<u>Restricted by council</u>	
(a)	Plant and Equipment	To be used for the purchase of major and minor plant and equipment
(b)	Sewerage	To repair, replace or extend the Coolgardie sewerage infrastructure
(c)	Infrastructure Renewal	To meet the needs of renewal funding for future capital renewal infrastructure generally
(d)	Aged Accommodation	To meet the needs of renewal funding for aged accommodation

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

31. CORRECTION OF ERROR

During the year ended 30 June 2025, the following misstatements were identified relating to prior periods. The misstatements have been corrected by restating each of the affected financial statement line items for the prior periods.

Adjustment to Prior Year Expenditure

1. Accrued Expenditure

As part of the year-end review process, it was identified that certain costs relating to the 2023/24 financial year had been incorrectly recognised in the subsequent 2024/25 financial year. The value of these costs totalled \$770,917 and primarily related to operating expenditure that should have been attributed to the reporting period ended 30 June 2024.

In accordance with accounting standards and to ensure the financial statements provide a true and fair view of the Shire's financial performance, the error has been corrected by reallocating the expenditure to the correct financial year. This adjustment has the following impact on the financial results for the period ended 30 June 2024:

- An increase in total expenditure of \$770,917.
- A corresponding decrease in the net result of \$770,917.
- A reduction in total comprehensive income of \$770,917.
- An increase in trade and other payables of \$770,917.

This adjustment does not affect the overall financial position of the Shire across the two reporting periods, but it does more accurately align costs with the period in which they were incurred. The correction reinforces the importance of ongoing review and monitoring processes to ensure expenditure is consistently recognised in the correct financial year.

2. Rating Valuation

During the 2023/24 financial year, the State Administrative Tribunal (SAT) issued a determination confirming that an incorrect valuation basis had been applied to several rate assessments over a period of four financial years. As a result of this ruling, the Shire was required to recalculate rates for the affected properties, which identified that the Shire had overcharged the ratepayer a total of \$1,839,386.

Of the total overcharge:

- \$461,739 relates to the 2023/24 financial year, and
- \$1,377,647 relates to prior financial years.

In accordance with Australian Accounting Standards, the Shire has recognised:

- A reduction in rate revenue of \$461,739 in the 2023/24 financial year;
- An increase in other expenditure of \$1,377,647 relating to rates written off for prior years; and
- A current provision of \$1,839,386, disclosed at Note 17 – Other Provisions, representing the total amount payable to the ratepayer.

This treatment ensures the financial statements accurately reflect the financial impact of the SAT determination and appropriately distinguishes the current-year and prior-year components of the adjustment. Given the timing of the ruling (ie. November 2023), it was determined that the error only existed in the 2023/24 financial year and there was no impact in financial periods prior to 2023/24.

CORRECTION OF ERROR (Continued)

The impact for each prior period is shown in the table below :

Statement of Financial Position (Extract)	30 June 2024	Restatement	30 June 2024 (Restated)
	\$	\$	\$
Current Liabilities			
Trade and other payables	6,811,339	770,917	7,582,256
Other provisions	214,203	1,839,386	2,053,589
Total Current Liabilities	17,769,950	2,610,303	20,380,253
Retained earnings	54,025,403	(2,610,303)	51,415,100
Total equity	144,894,418	(2,610,303)	142,284,115

Statement of Comprehensive Income (Extract)	2024	Restatement	2024 (Restated)
	\$	\$	\$
Revenue			
Rates	10,357,694	(461,739)	9,895,955
Expenses			
Materials and contracts	(12,449,779)	(441,956)	(12,891,735)
Utility charges	(1,211,362)	(17,361)	(1,228,723)
Other expenditure	(1,683,421)	(1,689,247)	(3,372,668)
Net result for the period	(4,617,984)	(2,610,303)	(7,228,287)
Total comprehensive income for the period	(4,802,033)	(2,610,303)	(7,412,336)

Statement of Financial Activity (Extract)	2024	Restatement	2024 (Restated)
	\$	\$	\$
Expenditure from operating activities			
Materials and contracts	(12,449,779)	(441,956)	(12,891,735)
Utility charges	(1,211,362)	(17,361)	(1,228,723)
Other expenditure	(1,683,421)	(1,689,247)	(3,372,668)
Amount attributable to operating activities	4,807,985	(2,610,303)	2,197,682
Surplus or deficit after imposition of general rates	(5,258,541)	(2,610,303)	(7,868,844)

Note 13 - Trade and Other Payables (Extract)	30 June 2024	Restatement	30 June 2024 (Restated)
	\$	\$	\$
Accrued expenses	0	770,917	770,917
Total Trade and Other Payables	6,811,339	770,917	7,582,256

Note 17 - Other Provisions (Extract)	30 June 2024	Restatement	30 June 2024 (Restated)
	\$	\$	\$
Additional Provision	0	1,839,386	1,839,386
Current Provision	0	1,839,386	1,839,386



Auditor General

INDEPENDENT AUDITOR'S REPORT 2025 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 2025, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report:

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

Basis for opinion

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

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

Emphasis of matter – Restatement of comparative figures

I draw attention to Note 31 to the financial report which states that the amounts reported in the previously issued 30 June 2024 financial report have been restated and disclosed as comparatives in this financial report. My 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 2025, but not the financial report and my auditor's report.

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

7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500

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



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

12 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

13 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**13.1 Elected Members**

Nil

13.2 Council Officers**14 MATTERS BEHIND CLOSED DOORS**

Nil

15 CLOSURE OF MEETING

The Meeting closed at 6.27pm.