



**Shire of Derby /
West Kimberley**

UNCONFIRMED MINUTES

Electors General Meeting Thursday 11 December 2025

Date: Thursday 11 December 2025

Time: 5:00 PM

Location: Council Chambers
Clarendon Street
Derby



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**MINUTES OF SHIRE OF DERBY / WEST KIMBERLEY
ELECTORS GENERAL MEETING**

PRESENT: (In Person)	<i>Mr Peter McCumstie (President), Cr Kerrissa O'Meara (Deputy President), Cr Adam Cornish, Cr Geoff Davis, Cr Trish Gault, Cr Eliot Money, Cr Laurie Shaw, Cr Leah Umbagai.</i>
PRESENT: (Remote)	<i>Cr Val Ross joined the meeting at 5:08pm.</i>
IN ATTENDANCE: (In Person)	<i>Tamara Clarkson (Chief Executive Officer), Jill Brazil (Director Corporate Services), Luke Lawrence (Director Community Planning), Santana Rose (Manager Community Development - Derby), Kylie Tame (Manager Development Services), Maria O'Connell (Coordinator Communications and Media), Telia Reilly (Coordinator Governance and Risk), Maria Sandoval (Administration Officer), Ryan Boldison (Executive Assistant).</i>
IN ATTENDANCE: (Remote)	<i>Nil.</i>
VISITORS:	<i>Nil.</i>
GALLERY:	<i>4.</i>
APOLOGIES:	<i>Wayne Neate (Director Infrastructure).</i>
APPROVED LEAVE OF ABSENCE:	<i>Nil.</i>
ABSENT:	<i>Nil.</i>

1 DECLARATION OF OPENING, ANNOUNCEMENTS OF VISITORS

The Presiding Member opened the meeting at 5:06pm

2 ACKNOWLEDGEMENT OF COUNTRY

In the spirit of Reconciliation, the Shire of Derby/West Kimberley acknowledges the traditional custodians of country throughout the Shire and the continued connection to the land, waters and community.

The Shire would like to pay our respects to the people, the cultures and the Elders past and present and the continuation of cultural, spiritual and educational practices of Aboriginal people.

3 ATTENDANCE VIA TELEPHONE/INSTANTANEOUS COMMUNICATIONS

Cr Ross attended the meeting remotely via electronic means at 5:08pm.

4 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**COMMITTEE RESOLUTION AGMCC03/25**

Moved: *Cr Geoff Davis*

Seconded: *Cr Eliot Money*

That the Minutes of the Electors General Meeting held at the Council Chambers, Clarendon Street, Derby, on 6 February 2025 be CONFIRMED.

In Favour: *Mr Peter McCumstie and Councillors Adam Cornish, Geoff Davis, Trish Gault, Kerrissa, O'Meara, Eliot Money, Laurie Shaw, Leah Umbagai.*

Against: *Nil*

CARRIED 8/0

REPORTS

At 5:08pm Cr Ross joined the meeting remotely via electronic means.

5 EXECUTIVE SERVICES**5.1 2024/25 ANNUAL REPORT**

File Number: 4210

Author: Maria O'Connell, Coordinator Communications and Media

Responsible Officer: Tamara Clarkson, Chief Executive Officer

Authority/Discretion: Executive

SUMMARY

The Shire of Derby / West Kimberley Annual Report for the financial year 2024/25 to be received.

VOTING REQUIREMENT

Simple majority

ATTACHMENTS**1. Annual Report 2024/25****COMMITTEE RESOLUTION AGMCC04/25**

Moved: Cr Adam Cornish

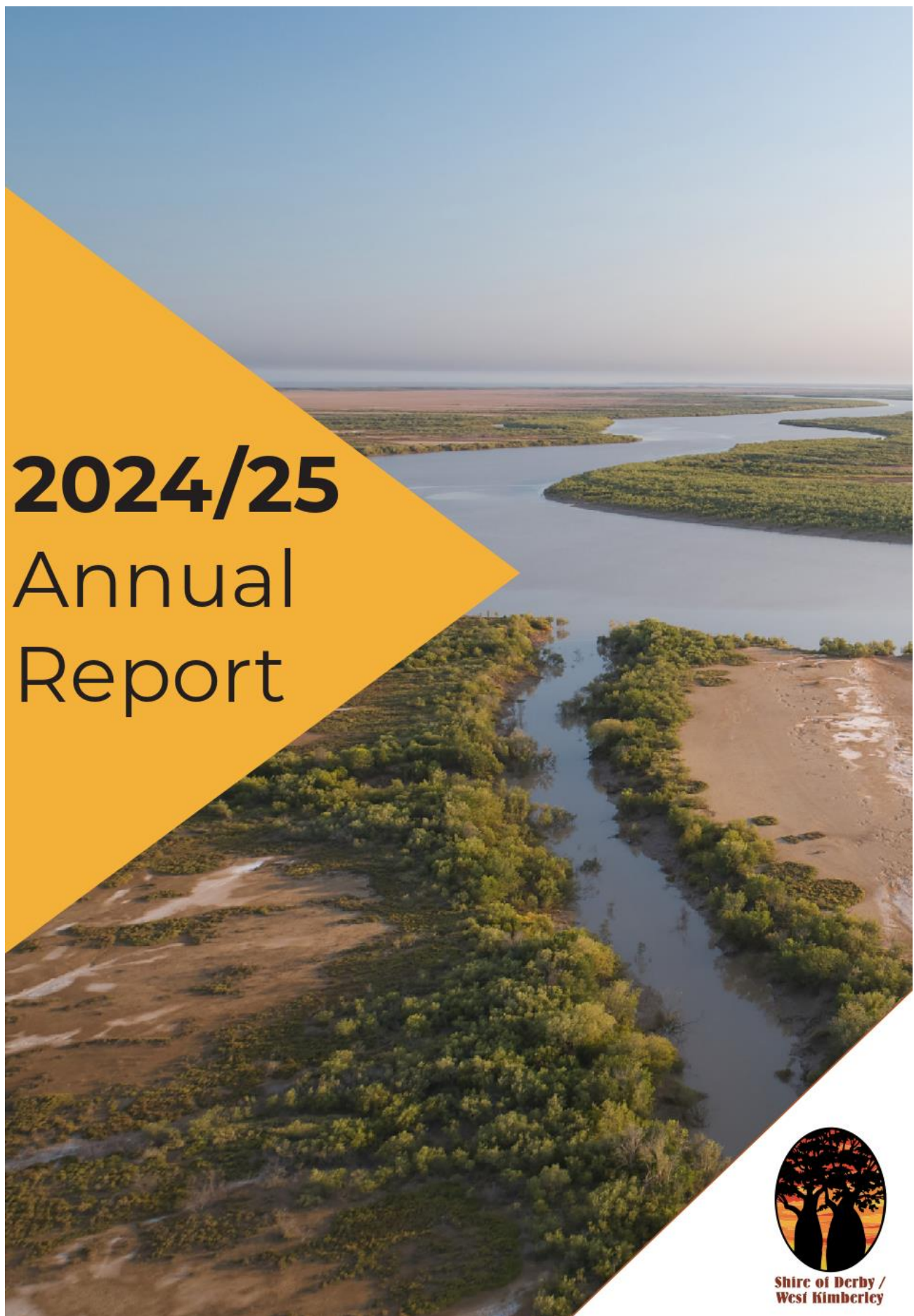
Seconded: Cr Kerrissa O'Meara

That the Annual Report for the period 1 July 2024 to 30 June 2025, be RECEIVED.

In Favour: Mr Peter McCumstie and Councillors Adam Cornish, Geoff Davis, Trish Gault, Kerrissa, O'Meara, Eliot Money, Val Ross, Laurie Shaw, Leah Umbagai.

Against: Nil

CARRIED 9/0



Shire of Derby /
West Kimberley

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ACKNOWLEDGEMENT

Shire of Derby/West Kimberley acknowledges the traditional custodians of country throughout the Shire and the continued connection to the land, waters and community.

Shire of Derby/West Kimberley would also like to pay our respects to the people, the cultures and the Elders past and present and the continuation of cultural, spiritual and educational practices of Aboriginal people.

ABOUT THIS ANNUAL REPORT

Shire of Derby/West Kimberley (the Shire) is proud to present the annual report for the 2024/25 financial year.

This report provides an overview of the Shire's achievements, key projects and challenges over the year.

The report is structured around the four key themes of the Strategic Community Plan 2021–2031, which guides the Shire's long-term vision and priorities.

These themes are:

- Leadership and Governance
- Community
- Economy
- Environment

By aligning with these themes, the annual report demonstrates how the Shire has advanced its strategic objectives while maintaining a clear focus on our community's vision and values.

The report also includes the Shire's financial statements for 2024/25, which have been certified by an independent auditor.

About

the Shire of Derby/West Kimberley

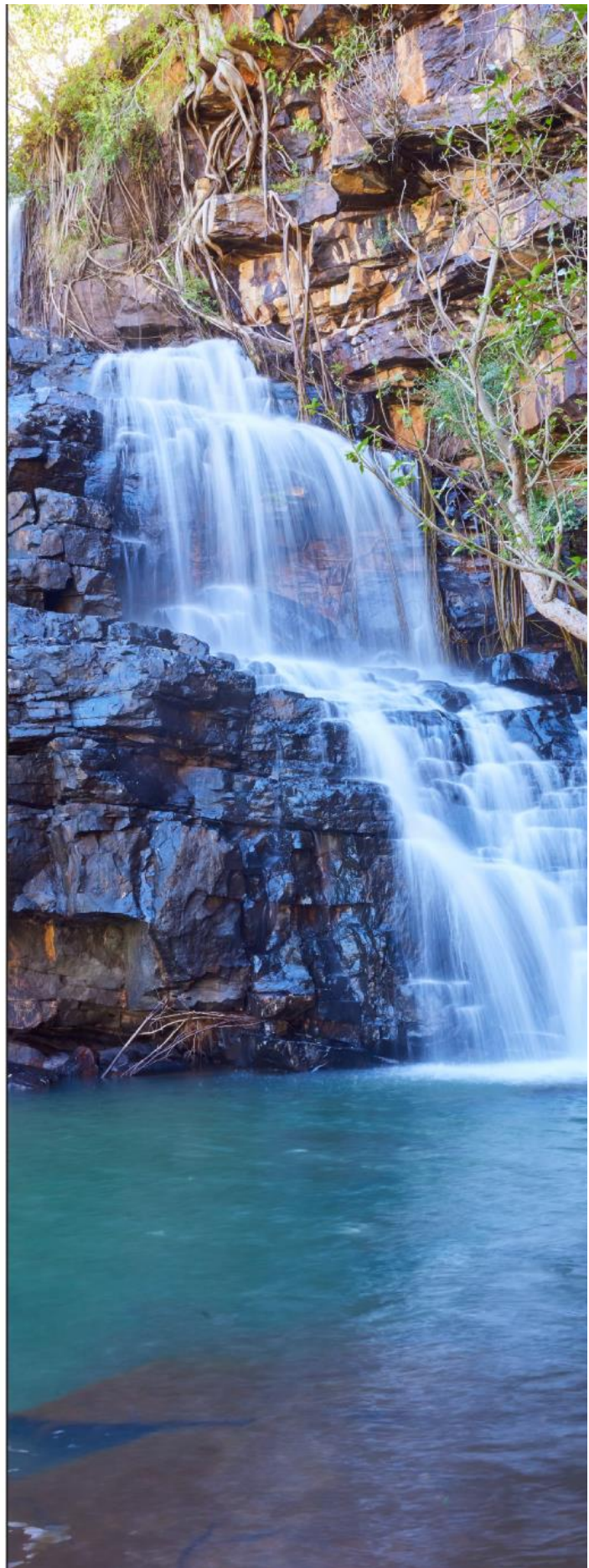
Shire of Derby/West Kimberley is one of the largest and most diverse local governments in Western Australia, covering more than 120,000 square kilometres in the heart of the Kimberley.

The Shire is home to the towns of Derby, Fitzroy Crossing and Camballin, along with 54 Aboriginal communities and more than 40 pastoral stations.

With 60.3% of our population identifying as Aboriginal and/or Torres strait Islander, culture, connection to Country and community strength are central to who we are.

Stretching from coast to ranges, our region offers a lifestyle shaped by natural wonders, rich heritage and strong community spirit.

Residents and visitors enjoy access to world class tourism icons such as the Gibb River Road, Horizontal Falls, Buchaneer Archipelago and the mighty Fitzroy River.





our vision

A place where people want to live, invest and return to

our values

KNOWLEDGE

We value the knowledge of our diverse and strong people and cultures

LEGACY

We will create a positive legacy for our children and children's children

PROUD

We are proud of who we are and where we live

INTEGRITY

We will go about our business with authenticity, integrity and transparency

COMMUNITY

We are open for and encourage business, industry and all aspects of community development, particularly our thriving arts and cultural scene

RELATIONSHIPS

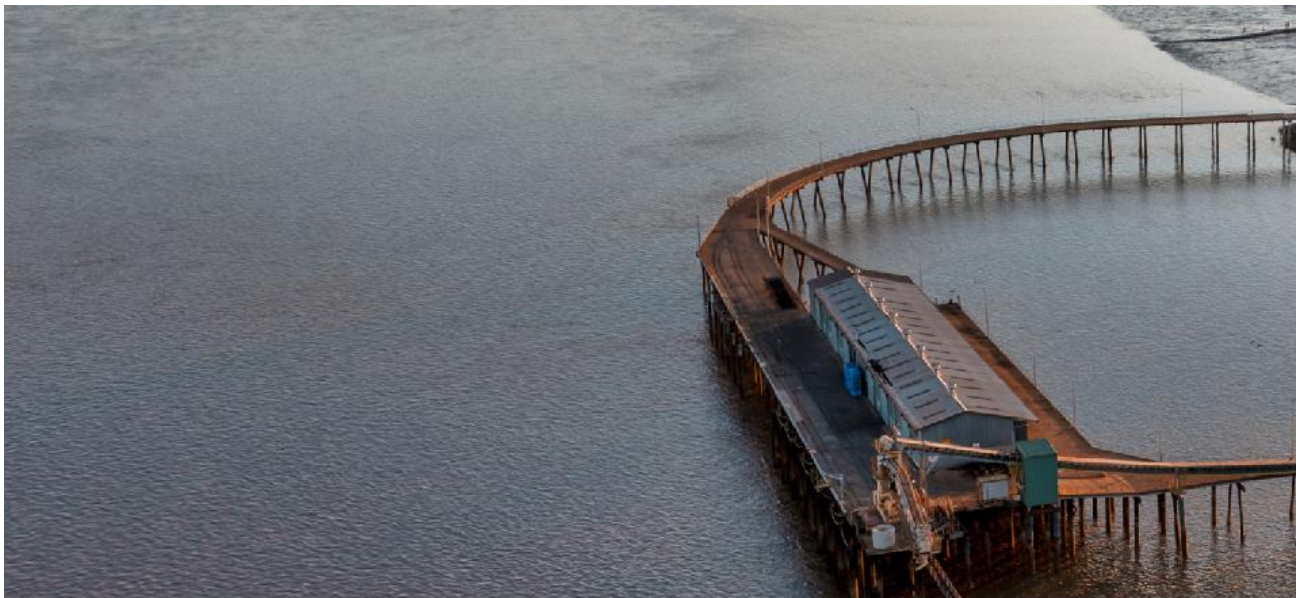
We value our relationships and will work with others to achieve common goals and gain maximum impact

COMMITTED

We are committed to responsibly preserving our natural environment and ensuring our built environment reflects our current and future needs

RESPECT

We value and respect what our community has to say and will strive to make things happen



Council's Report

Shire of Derby/West Kimberley has experienced a year of progress, collaboration and community-focused initiatives, reflecting our commitment to serving the diverse needs of the region.

During the year, Council has worked to ensure that decisions and priorities reflect the needs of the Shire's diverse communities, balancing service delivery, governance and strategic planning across Derby, Fitzroy Crossing, Camballin and remote Aboriginal communities across the Shire.

A key milestone during the year was the appointment of Tamara Clarkson as the Shire's permanent Chief Executive Officer in February 2025.

This appointment has ensured stability in the organisation, provided continuity in leadership and a consistent approach to service delivery across the region. Council is confident that Tamara's leadership will strengthen the Shire's foundations and guide it through future challenges.

Throughout the year, the Shire has focused on strengthening governance, maintaining transparency and delivering services that support community wellbeing and liveability.

This period has seen continued engagement with residents, stakeholders and community members, reflecting Council's commitment to inclusive and informed decision-making.

Council recognises that the achievements of the Shire are the result of the combined efforts of council members, staff and the wider community.

Through careful planning, collaboration and management, Council has aimed to ensure that Shire operations remain sustainable, accountable and responsive to local priorities.

As the region continues to evolve, Council remains committed to advocating for the Shire's communities, supporting strong governance and maintaining a focus on initiatives that enhance the quality of life for all who live and work in, as well as visit the West Kimberley.

We extend our appreciation to Shire staff and the community for their ongoing dedication and engagement.

Together, these efforts contribute to a resilient, vibrant and sustainable future for the region.

Shire of Derby/West Kimberley Council



Chief Executive Officer's Report

It is my pleasure to present the Chief Executive Officer's report for the Shire of Derby/West Kimberley 2024/25 financial year.

This year has been one of steady progress and refocusing of priorities. The Shire has continued to focus on ensuring that our operations, governance frameworks and service delivery models are aligned with the expectations of our community and the standards required of a local government authority.

Managing services across such a vast region is never without challenges, yet it also provides the opportunity to deliver outcomes that make a meaningful difference in the lives of our residents.

Throughout 2024/25, the Shire delivered a number of key infrastructure and community projects.

Investing in facilities, parks, roads and essential services reflects the Shire's commitment to strengthening liveability throughout the Shire.

Significant progress was made across the Shire's infrastructure and community facilities this year, including the completion of the Derby Airport Road upgrade, which has enhanced access and safety for residents and visitors, as well as improvements to Derby's town streets, such as Wodehouse, Elder and Hardman Streets.

Community spaces have also been upgraded, with the resurfacing of the Derby Recreation Centre basketball courts, lighting installed at the Fitzroy Crossing Town Oval to support evening sports and new murals adding vibrancy and colour to public areas in both Derby and Fitzroy Crossing.

Alongside these achievements, the Shire has continued to strengthen internal capacity, focusing on financial sustainability, risk management and workforce development.

The Shire continues to engage in strong advocacy on behalf of the West Kimberley, engaging State and Federal governments on issues including housing, transport, essential services and regional infrastructure, ensuring that the needs and priorities of our communities are represented in key decisions.

I thank our staff for their continued dedication and hard work and our community for their ongoing support and engagement over the past year.

The coming year will see the Shire continue to strengthen its financial and operational base, while also progressing projects and partnerships that will deliver long-term benefits for the region.

I look forward to working alongside Council, staff and the community to achieve these shared goals.

Tamara Clarkson
Chief Executive Officer

About the Shire of Derby/West Kimberley Council

During the 2024/25 financial year, Shire of Derby/West Kimberley Council consisted of 8 elected members and one Shire President. In February 2025, the resignation of five councillors led to the dissolution of Council.

In April 2025, the Minister for Local Government the Hon. Hannah Beazley MLA appointed Jeff Gooding PSM as Commissioner to manage the Shire's governance and operations until the scheduled local government election in October 2025.



Peter McCumstie
Shire President



Geoff Haerewa
Deputy Shire President



Brett Angwin
Council Member



Paul Bickerton
Council Member



Geoff Davis
Council Member



Brian Ellison
Council Member



Wayne Foley
Council Member



Kerrissa O'Meara
Council Member



Andrew Twaddle
Council Member



Jeff Gooding
Commissioner

Council Member Attendance

	Cancelled	24	22	18
	March	April	May	June
	2025	2025	2025	2025
	OCM	OCM	OCM	OCM
Commissioner Jeff Gooding PSM, JP	-	✓	✓	✓

Council Member Attendance





Council Member	Cancelled	22	29	19	26	17	31	28	12	20	20	27
	Jul	Aug	Aug	Sep	Sep	Oct	Oct	Nov	Dec	Dec	Feb	Feb
	2024	2024	2024	2024	2024	2024	2024	2024	2024	2025	2025	2025
	OCM	Special	OCM	Special	FX OCM	Special	OCM	FX OCM	OCM	Special	Special	OCM
Cr McCumstie	-	✓ 📞	✓ 📞	✓	✓	✓	✓	✓	✓	✓	✓ 📞	✓
Cr Haerewa	-	✓	✓	A	LOA	✓	A	✓	✓	A	✓	-
Cr Angwin	-	✓	✓	✓	✓	✓	✓	✓	✓	A	✓	-
Cr Bickerton	-	✓	✓	A	✓	A	✓	A	✓	✓	A	✓
Cr Davis	-	✓ 📞	✓ 📞	A	✓	✓ 📞	A	✓	✓	✓	A	✓
Cr Ellison	-	LOA	LOA	LOA	LOA	✓	✓	✓	✓	A	✓	✓
Cr Foley	-	✓	✓	✓	✓	A	✓	✓	✓	A	✓	-
Cr O'Meara	-	✓	✓	✓	✓	✓	✓	LOA	✓	✓	✓ 📞	✓
Cr Twaddle	-	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	-

Information on Payments to Council Members

Council Member	President and Deputy Allowance	Meeting Attendance Allowance	ICT Allowance	Travel Expenses	Conference Expenses Reimbursed	Total
Cr McCumstie	\$41,094.04	\$20,205.32	\$1,198.92	\$2,675.83	\$2,638.12	\$67,812.22
Cr Haerewa	\$11,425.32	\$12,568.51	\$1,000.00		\$1,366.58	\$26,360.41
Cr Angwin		\$12,568.51	\$1,000.00			\$13,568.51
Cr Bickerton		\$12,568.51	\$1,000.00	\$530.02		\$14,098.53
Cr Davis		\$15,068.58	\$1,198.92	\$1,548.66		\$18,091.16
Cr Ellison		\$15,068.58	\$1,198.92			\$16,267.50
Cr Foley		\$12,568.51	\$1,000.00	\$1,635.60		\$15,204.11
Cr O'Meara		\$15,068.58	\$1,198.92	\$476.19		\$16,743.69
Cr Twaddle		\$12,568.51	\$1,000.00			\$13,568.51
Total	\$52,519.36	\$128,253.61	\$9,795.66	\$6,866.30	\$4,279.70	\$201,714.63

Commissioner	Commissioner Salary	Reasonable Expense	ICT Allowance	Superannuation	Total
Jeff Gooding	\$53,547.07	\$7,700.00	\$3,500.00	\$6,157.91	\$70,904.98

Year in Review 2024/25

 <p>LEADERSHIP AND GOVERNANCE</p> <ul style="list-style-type: none"> Compliance Council Meetings Information Technology Payments Made to Employees Chief Executive Officer Remuneration People and Culture Aboriginal Engagement 	 <p>COMMUNITY</p> <ul style="list-style-type: none"> Community Grants and Funding Disability Access and Inclusion Events Derby Boab Festival Kimberley Art and Photographic Prize Youth Services Aquatics and Recreation Library and Heritage Kimberley Floods Cuppa Circle Program Projects 	 <p>ENVIRONMENT</p> <ul style="list-style-type: none"> Aboriginal Environmental Health Environmental Health Ranger Services Building Services Town Planning Waste Management Infrastructure Infrastructure Projects Asset Management Ports 	 <p>ECONOMY</p> <ul style="list-style-type: none"> Annual Budget Tourism and Economic Development
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Quick Facts for 2024/25



Number of Rateable Properties
1968



Books Loaned or Renewed
3743



Dogs Registered **409**
Cats Registered **60**



Total Length of Roads
2,872.01kms



Waste Diverted
3,100 Tonnes



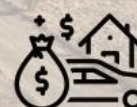
Waste Landfilled
5,400 Tonnes



Rates Revenue
\$9.5M



Total Revenue
\$44M



Total Assets
\$369M



Executive Team



Tamara Clarkson
Chief Executive
Officer



Wayne Neate
Director
Infrastructure



Jill Brazil
Acting Director
Corporate Services



Luke Lawrence
Acting Director
Community Planning



LEADERSHIP AND GOVERNANCE

Compliance

Register of Complaints

During the period 1 July 2024 to 30 June 2025, no breach or complaint was registered under Part 5, Division 9 of the *Local Government Act 1995*.

Freedom of Information

The Shire's Freedom of Information statement is available on the Shire website and outlines the Shire's functions, type of records that are kept and how these records can be accessed.

The Shire processed six Freedom of Information requests in 2024/25.

State Records Compliance

The Shire remains committed to accurate record keeping practices in accordance with the *State Records Act 2000*.

Public Interest Disclosure

In accordance with the requirements of the *Public Interest Disclosure Act 2003*, the Shire is committed to the aims and objectives of the Act.

The Act aims to ensure openness and accountability in government by encouraging people to make disclosures and protecting them when they do. It facilitates the disclosure of public interest information and provides protection for those making such disclosures, as well as those who are the subject of the disclosures. The Act also provides a process for matters disclosed to be investigated and for appropriate action to be taken. The Shire did not receive any public interest disclosure reports during the reporting year.

Standards Panel Costs

The Shire did not pay any Standards Panel costs for hearing a complaint regarding a council member, nor did the Standards Panel order any funds be reimbursed within 10 days of receipt.

Register of Gifts

Elected members and employees of the Shire are required to disclose any gift or contribution to travel received over \$300 in writing to the Chief Executive Officer within 10 days of receipt.

The Chief Executive Officer keeps a register of gifts which is made available on the Shire's website. The register is also available for public inspection at the Shire's administration office.

Council Meetings

From February 2025, Council meetings in Derby were live streamed to the public and recorded as per section 58 of the *Local Government Amendment Act 2023* which inserted a new section 5.23A into the *Local Government Act 1995* covering requirements for electronic broadcasting (livestreaming) and video and audio recording of council meetings for Local Governments.

The Shire continues to hold Council Meetings in Fitzroy Crossing every second month as well as on country meetings in Aboriginal communities.

These meetings are audio recorded and uploaded to the Shire's website.



Information Technology

The Shire continues to review and implement new technologies to improve efficiency and streamline operations across all areas of service delivery.

In 2024/25, key achievements included the rollout of the hardware replacement program, providing updated desktops and laptop to ensure staff have reliable and equipment that is fit for purpose.

The Shire also advanced its cyber security maturity, strengthening systems and practices to safeguard data and protect against any threats.

In the coming year, the team will focus on reviewing and developing policies to support effective information technology management, along with further enhancements to disaster recovery planning to ensure business continuity.

Chief Executive Officer Remuneration

In accordance with the *Local Government (Administration) Regulations 1996* 19B (2)(e), the remuneration provided to the CEO during the financial year was as follows;

TC	\$297 000
AD	\$120 000

Payments Made to Employees

In accordance with the *Local Government (Administration) Regulations 1996* 19B (2)(b), Shire of Derby/West Kimberley is required to disclose in bands of \$10,000 the number of employees entitled to an annual salary package of \$130,000 or more.

Salary Range \$	Number of Employees
130,000 to 140,000	6
140,000 to 150,000	5
150,000 to 160,000	4
160,000 to 170,000	1
170,000 to 180,000	2
180,000 to 190,000	0
190,000 to 200,000	2
200,000 to 210,000	1
210,000 to 220,000	0
220,000 to 230,000	2
230,000 to 240,000	0
240,000 to 250,000	0
250,000 to 260,000	0
260,000 to 270,000	1
270,000 to 280,000	0
280,000 to 290,000	0
290,000 to 300,000	1
Grand Total	25

People and Culture

This year, the Shire continued to strengthen its commitment to good governance, financial responsibility and developing its workforce. A key focus was aligning people and culture initiatives with the Shire's strategic priorities, ensuring staff have the right skills, knowledge and support to deliver for the community while maintaining a strong focus on Work Health and Safety (WHS).

Staff training and development continued to be a priority, with a wide range of programs delivered across the organisation. Training covered governance, leadership, communication, diversity and inclusion, customer service, cyber security and a variety of operational skills such as first aid, traffic management and chemical handling. This approach ensured preparedness for both office-based and field operations.

The Shire also made strong progress in local employment, with Aboriginal staff representing 36% of the workforce and 17% in senior positions.

A new traineeship, supported through Rio Tinto funding, created a pathway for a recent Aboriginal graduate, reinforcing the Shire's commitment to a skilled workforce that reflects the community.

The Shire welcomed 35 new team members, with 107 current employees at June 2025, which reflects a workforce more closely aligned with operational priorities and long-term sustainability. By refocusing the organisation and embedding strong governance, the Shire is well-placed to deliver efficient and effective services while supporting its staff through professional development and clear expectations.

Looking ahead, the People and Culture team will continue to focus on staff retention, induction and career development through a structured training matrix, annual training calendar and "Tools of the Trade" programs.

Ongoing improvements to performance reviews, employment agreements and housing procedures will further support stability and long-term growth.

Through these initiatives, the Shire is building a resilient and capable workforce that not only meets current needs but is prepared to deliver for the future.





Work Health and Safety

Work Health and Safety remained a strong focus in 2024/25, with improvements achieved in systems, training, staff engagement and reporting. A Local Government Insurance Scheme (LGIS) audit confirmed a 20% overall improvement in safety hazards since 2022, with particularly strong results in hazard management, consultation and training.

The WHS committee met bi-monthly with strong staff and management participation, supported by active Health and Safety Representatives undertaking inspection, training and raising matters for discussion. Ergonomic updates, including new chairs and transportable desks were introduced across the Shire to improve workplace comfort. Emergency preparedness was also prioritised through regular fire and evacuation drills and the appointment of new First Aid Officers.

New directives were introduced during the year, including policies on outdoor working protection, smoking in the workplace and fitness for work, ensuring standards remain clear and consistently applied across the organisation. Regular servicing of first aid equipment continued, with off-road kits provided to remote vehicles, specialised chainsaw kits supplied to the Depot and portable kits allocated to the Events team.

Staff also benefited from wellness initiatives, including annual skin checks in Derby and Fitzroy Crossing and participation in the Kimberley 10,000 Steps Challenge, where the Shire placed fifth overall.

These ongoing improvements strengthen the Shire's ability to deliver services safely and efficiently, supporting a positive workplace culture where staff can perform at their best.

Looking ahead, the Shire will focus on finalising Safe Work Procedures, completing a noise survey for high-risk equipment and continuing to expand on staff health and wellbeing initiatives in 2025/26.



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PROUD Achievers

The Shire has continued its PROUD achiever's employee recognition program, which is designed to acknowledge and celebrate employees embodying the core values of the organisation. The program fosters a positive and inclusive work culture, encouraging staff to exemplify the values in their daily work.

PROUD Achievers stands for:

- (P) Proud of who we are and where we live
- (R) Responsible preservation of our environment
- (O) Open to business, industry, and community development
- (U) Understanding and valuing diverse cultures and knowledge
- (D) Demonstrating integrity, transparency and authenticity

The awards are nominated by staff members and presented to those staff members who, in the following categories embody the vision and values of the Shire.

PROUD Achiever – recognises individuals exceeding expectations, demonstrating dedication and a willingness to take on challenges.

PROUD Team – acknowledges teams consistently going the extra mile and achieving outstanding results.



Winners



Respect and Relationships: Santana Rose

Santana Rose received this award for her outstanding communication, empathy and leadership in fostering respectful workplace relationships. As Manager Aboriginal Engagement, she has been instrumental in developing cultural training, educating staff and creating an inclusive and supportive environment across the Shire.

Knowledge and Integrity: Somya Chaudhary

Somya Chaudhary was recognised for her proactive, solution-focused approach that has strengthened the Shire's financial operations. Recognised as a wealth of knowledge, patience and tireless support of colleagues, she is an invaluable asset to the organisation.



Legacy and Community: Aaron Gloor

Aaron Gloor is recognised for his mentorship and dedication to supporting colleagues, particularly in finance. As Business Partner, he has led improvement initiatives and training across departments, earning respect as an approachable and proactive "finance guru" whose guidance has made a lasting impact in the Shire.



PROUD Achiever: Tyron Bridge

Tyron Bridge was named the PROUD Achiever for his reliability, positivity and willingness to go the extra mile. Respected for his supportive nature, knowledge and dedication, he lifts team morale and makes an outstanding contribution to the Shire and the community. His hard work and positive outlook set a strong example for others to follow.

Rising Star Award: Maria O'Connell

Maria O'Connell was recognised as this year's Rising Star for her professionalism, creativity and growth within the Shire. Known for her innovative contributions to media and communications, she is a supportive and solution-oriented team member whose dedication and positive attitude highlight her potential as a future leader.



Boab Impact Leadership Award: Kelsey Laird

Kelsey Laird received the Boab Leadership Impact Award for her positivity, dedication and ability to inspire others. She is recognised for fostering a supportive, collaborative workplace and for making a lasting impact on the Shire's culture through her leadership and commitment to service.



PROUD Team - Customer Service and Administration Team (Derby and Fitzroy Crossing)

The team received the PROUD Team Award for their resilience, teamwork and commitment to excellent service. Despite challenges, they have remained the welcoming face of the Shire, supporting the community with professionalism, positivity and care.





Aboriginal Engagement

Shire of Derby/West Kimberley introduced a new Aboriginal Engagement department in the 2024/25 financial year, with two new Managers Aboriginal Engagement appointed to lead initiatives across the Shire. This department has played a key role in advancing Aboriginal outcomes and strengthening relationships with local communities, focusing on embedding culturally responsive practices to support the National Agreement on Closing the Gap.

Evidence-based strategies and policy reviews were undertaken to ensure cohesive delivery of Aboriginal engagement across the organisation. The Cultural Engagement Working Group, comprised of Aboriginal staff from all areas of the Shire, developed key internal resources, including the Managing Change towards implementing a natural Cultural Lens Framework, the Aboriginal Engagement Strategy and Cultural Protocol Guidelines. These resources provide guidance to strengthen culturally respectful engagement and enhance understanding across the Shire.

Cultural capability within the organisation was enhanced through Intercultural Communication, Diversity, Equity, Inclusion and Unconscious Bias training for staff and Change Management training for management staff. Online Cultural Awareness training was reviewed and a Yarning Circle established as a safe, collaborative space for open conversation, listening and learning.

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Relationship building with Aboriginal communities remained a priority. The Shire hosted a Jetty Walk for Reconciliation Week in Derby on 29 May, participated in the KALACC Festival in Ngumpan and maintained an active presence in Fitzroy Crossing and remote communities. These efforts supported community representation and ensured that Aboriginal voices were heard and respected.

Opportunities for Aboriginal and Torres Strait Islander people and businesses were supported through initiatives that encourage engagement, investment and participation.

These efforts contribute to a more inclusive, empowered, and vibrant community, reinforcing the Shire as a place where people want to live, visit, invest, and return to.



COMMUNITY

Shire of Derby/West Kimberley is committed to supporting services, programs and events that build stronger communities, celebrate culture and heritage and provide opportunities for people of all ages to participate in community life. In 2024/25, the Shire continued to deliver a wide range of community initiatives across Derby, Fitzroy Crossing, Camballin and Aboriginal communities. These efforts included cultural and sporting events, youth engagement programs, safety initiatives, library and museum services and flood recovery support.

Disability Access and Inclusion

The Shire is committed to ensuring equitable access to its facilities, services and information for all community members. In 2024/25, the Shire continued to implement its 2022–2027 Disability Access and Inclusion Plan (DAIP), focusing on strengthening accessibility and inclusion across the region.

During the year, the Shire planned and delivered events in Derby and Fitzroy Crossing for the International Day of People with Disability (IDoPWD), raising awareness and encouraging community participation. Quarterly website accessibility reviews were conducted to ensure digital content met accessibility standards and community consultations were held to identify barriers, inform service improvements and strengthen inclusion initiatives.

Through these actions, the Shire continues to progress the seven outcome areas of the 2022–2027 DAIP, ensuring that accessibility and inclusion remain central to service delivery and community engagement across the region.

Community Grants and Funding

The Shire continues to support local community groups, not-for-profit organisations and individuals through its Community Grants Program. This program provides both financial and in-kind contributions to initiatives that enhance community participation, wellbeing and local culture. During 2024/25, the Shire provided a total of \$75,371 in financial and in-kind support to strengthen community events and activities.

This funding enabled a wide range of community groups to deliver key local events, including the Mowanjum Festival, Derby Outback Rodeo and Campdraft, Fitzroy Crossing Annual Campdraft and Rodeo, Derby Boab Festival Mardi Gras, the Gibb River Challenge, Kimberley Arts Forum and the Walalakoo NAIDOC Ball.

Financial support was provided to individuals representing the region at state, national and international levels. Recipients participated in the WA State Masters AFL, Aussie Prospects Dandenong Tour, WA Indigenous Basketball Binar Singapore Tour and the Binar Under 18's Asia Pacific Cup.

The Shire further supported the community through in-kind contributions, including the waiver of venue hire fees for organisations such as the Country Women's Association, Broome Aboriginal Media Association, Derby Aboriginal Health Services, the Kimberley Aboriginal Women's Council and Kimberley Mental Health and Drug Services.

OUR EVENTS

Over the past year, the Shire's community development and events teams in Derby and Fitzroy Crossing have supported a vibrant program of community activities. In Fitzroy Crossing, more than 15 Shire led events were delivered, alongside support for community-led events through staff presence, equipment and logistical assistance. In Derby, the Shire directly led 13 events and provided support to 20 community-led events, helping ensure activities were inclusive, well-resourced and strengthened social connections across both communities.

Some of the highlights included;



COMMUNITY CITIZEN OF THE YEAR AWARDS

On 26 January 2025, the Community Citizen of the Year awards were presented to local individuals and groups for their achievements throughout the year. There were nine nominations across four categories.

(Not pictured) **Community Citizen of the Year (Youth)** - Lionel Marr



Community Citizen of the Year:
Kierin Thompson



Community Citizen of the Year (Senior): Fred Russ



Active Citizenship Award (Group or Event): CWA Derby Branch



Kimberley Art and Photographic Prize

The vibrant colours and unique stories of the Kimberley once again took centre stage at the 54th Kimberley Art and Photographic Prize (KAPP), proudly hosted at the Derby Airport. Curated by Derby-based artist Jessica Bidewell, the exhibition featured over 180 entries across eleven categories, showcasing the depth of creative talent from the region and beyond.

Judges Philip Thompson, Clancy McDowell and Vernon Ah Kee awarded the Overall Art Prize to Leah Umbagai for "Wodia & Djingun" and the Overall Photographic Prize to Stacey Ford for "I See You". With a strong increase in entries in the youth category and an increase in sponsorship, KAPP continues to build its reputation as one of regional Australia's longest running and most respected art competitions, attracting artists, photographers and visitors.

Shire of Derby/West Kimberley gratefully acknowledges the generous support of our sponsors, whose contributions made this year's event possible:

- Marnin Bowa Dumbara
- Tourism WA (Royalties for Regions)
- Managed IT
- Kimberley Ports Authority
- INPEX
- Rio Tinto
- Air Kimberley
- Buckley's Earthworks and Paving
- Buru Energy
- Kimberley Arts Network
- Mount Gibson Iron Ore
- Vision Power
- Kimberley Pharmacy
- Tassal
- CMT Building
- Pearl Shed Framing and Printing

Derby Boab Festival

The Annual Boab Festival continues to be a highlight of the Derby community calendar, with the Shire proudly supporting the Mardi Gras and Float Parade events through financial and in-kind contributions.

The Shire also assisted with a range of other activities held during the two week program, including the Boab Festival Basketball Carnival, the NAIDOC Family Fun Day and the Mowanjum Festival. Each event brought the community together, attracted visitors to the region and celebrated Derby's strong sense of identity and cultural heritage.





Youth Services

The Shire's Youth Programs in Derby and Fitzroy Crossing continued to provide safe, supportive and engaging spaces for young people throughout the year. Alongside regular youth services, a range of school holiday and after hours programs were delivered to build confidence, promote healthy and active lifestyles and strengthen community connections.

In Derby, young people participated in a wide variety of activities, including basketball workshops with local role model Keanu Pinder, arts and crafts, discos, cooking classes, fishing trips, and a special excursion to the Malcolm Douglas Crocodile Park. Movie nights, drop-in sessions at the recreation centre, pool days and multi-sport activities provided further opportunities for young people to come together, stay active and have fun in a safe environment.

Fitzroy Crossing youth services program featured circus workshops, outdoor cooking, arts

and crafts, gardening and pool parties. Participants benefit from nutritious meals, access to cold water and safe transportation options, ensuring their health and comfort are prioritised throughout the program. Highlights included archery skirmish, glow discos and healthy lifestyle workshops through Project Love.

Local clubs and organisations played a central role in the success of Derby youth programs, including the Derby Basketball Association, Derby Tigers Football Club, Mary Island Fishing Club and the Central Kimberley Football and Basketball League. In Fitzroy Crossing, programs collaborated with Royal Life Saving WA, Garnduwa, Marra Worra Worra Aboriginal Corporation, Theatre Kimberley, and Fair Game Australia.

With the support of dedicated youth workers and strong community partnerships, the Shire's Youth Programs provided safe, inclusive and fun spaces where young people thrive, build confidence and form lasting connections with their peers.

Aquatics and Recreation

The Aquatics and Recreation team has delivered a wide range of inclusive programs designed to meet the diverse needs of the community across all age groups. Spanning swim instruction, fitness classes, school partnerships, holiday activities and sports for all ages, the year reflects a strong commitment to physical development, aquatic safety and community engagement.

Programs such as Learn to Swim, Junior Lifeguard and Bronze Medallion support skill progression and water safety awareness from early childhood through adolescence and into adulthood. Complementing these programs are regular fitness activities such as Aqua Aerobics and Adult Squad sessions, providing accessible, low-impact and social opportunities to support health and wellbeing.

The team also delivers a wide variety of community engagement events, including 'dive-in' movies and

discos, Dash and Splash activities, the Derby Swim Classic, community swim trials and pool parties, encouraging active participation as well as creating safe, family-friendly spaces for the community to connect.

School partnerships remain a key focus, with tailored swimming sessions offered to students from Kindergarten through Year 6, particularly supporting schools not eligible for Department of Education programs. Seasonal school holiday programs provide structured, age-appropriate activities that keep children active and entertained.

The Aquatics and Recreation team remains committed to creating inclusive, engaging spaces where community members of all ages can connect through sport, recreation and aquatic education. Feedback from participants has been overwhelmingly positive, highlighting the family friendly atmosphere, inclusivity and variety of programs available.



Library

The Shire's library services remained as vibrant community hubs where people can relax, learn, work and connect. In 2024/25, the library focused on shifting from traditional library spaces to more flexible, customer-focused facilities that meet the needs of users of all ages and interests.

In Derby, the library offered a wide range of resources and services, including a physical and digital collection (with 24/7 access through the eLibrary), local studies material, early literacy and wellbeing programs and school holiday activities. Technology assistance and digital literacy programs supported adults in developing new skills, while free Wi-Fi, public computers, scanning and fee-for-service printing ensured the library was an accessible hub for study, business and everyday use. These services played a vital role in improving literacy, supporting lifelong learning and providing safe spaces for families and community members.

In Fitzroy Crossing, the library continued to operate in a reduced capacity due to the impacts of the Kimberley Floods in 2023. Plans are in place to rebuild and expand the service, ensuring it can once again meet the needs of Fitzroy Crossing residents and surrounding communities in the years ahead.

Heritage

The Wharfinger's House Museum remained an important cultural and tourism asset for the region, with new signage and upgrades to the veranda, flooring and fencing through funding received by Local Roads and Community Infrastructure program. Run by volunteers six days a week, the museum attracted significant numbers of visitors during the year and offers a unique opportunity to engage with local heritage and the history of the Kimberley region.

Supported by the Aged Friendly Community Connectivity grant, an oral history pilot project saw eight oral histories from Derby and Fitzroy Crossing residents recorded and saved into the Local History collection.



LIBRARY STATISTICS

Loaned
Items
3743

Library
Visitors
8622

Programs
Delivered
452

Program
Attendees
1444

Digital/Personal Device
Enquiries
584

Early Literacy Bags
Distributed
363

Use of Library
Computers
1836

25

Kimberley Floods - Recovery

In 2024/25, the Shire concluded flood recovery works after the impact of the Kimberley Floods in 2023, with Community Recovery Officers finalising recovery needs, providing advice and addressing challenges up to 30 June 2025. Support through the Lord Mayor's Distress Relief Fund enabled those that were flood affected to access new cars and fit-outs in their rebuilt homes, while GIVIT provided important items such as soccer boots, devices for children, wellness packs and essential household goods.

Throughout the year, the Shire's Cuppa Circles created opportunities for meaningful conversations, bringing people together to strengthen social and emotional wellbeing. Many families also received their new homes, fitted out so they could return to country and several homemaker centres in communities were successfully completed and equipped to support long-term recovery.

Cuppa Circle Program

The Cuppa Circle program began as a program focused on social and emotional wellbeing during the Kimberley Floods and has since evolved into a comprehensive community development initiative, strengthening recovery, resilience and social connection across the West Kimberley. During 2024/25, cuppa circles were held in remote Aboriginal communities including Darlgunaya, Muludja, Joy Springs, Kupungarri, Bungardi, Karnparmi, Bayulu, Junjuwa, Yungngora and also key locations in Fitzroy Crossing. The program also expanded to Derby, Pandanus Park and Mowanjum, increasing opportunities for broader community participation.

The program has been strengthened through partnerships with Nindilingarri Aboriginal Health Services, Telstra, Legal Aid, Department of Communities Housing, Department of Fire and Emergency Services, Fitzroy Bridge Alliance and Shire services including Orange Sky, Aboriginal Health and Derby Library, providing practical access to health, legal, housing, emergency, communication and community resources.

Cuppa Circles has supported major initiatives such as Deadly Jobs in Fitzroy Crossing, Justice Day and Legal Aid Clinics.



Projects

Fitzroy Crossing Town Oval Lights

With the generous support of the WA Government, the Shire completed a \$1.5 million upgrade to the Fitzroy Crossing town oval lighting system. The upgraded lighting improves community access to the oval and supports the ongoing growth and sustainability of local sport in the region.



Derby Recreation Centre Court Upgrades

In 2024/25, the Derby Recreation Centre basketball courts were resurfaced and painted, refreshing the courts and enhancing safety and accessibility. With works completed by West Coast Sporting Surfaces and funded through the LRCI program, the courts were completed in time for the sporting season, offering a range of sports such as netball, basketball, tennis and soccer.

Further works are scheduled for 2025/26 as part of an overall amenity upgrade at the centre. These improvements form part of the Shire's ongoing commitment to maintaining high-quality, accessible facilities for sport and recreation, utilising grant funding to minimise financial pressure on the community.

Public Art Projects

In Fitzroy Crossing, young people collaborated with Blank Walls to design a vibrant mural on the basketball courts, bringing their ideas to life through colour. Supported by Lotterywest, a further initiative at the Fitzroy Crossing Oval introduced art across five light boxes, with designs created by local youth through workshops led by Art by Lavinia and Aisha's Art and

The Derby Youth Centre also received a bold new mural by Aisha's Art, designed with local youth, featuring themes of basketball, music and culture.

These projects reflect the Shire's ongoing focus on delivering recreation and cultural initiatives that enhance community wellbeing, foster youth engagement and create accessible, welcoming spaces across Derby and Fitzroy Crossing.





ENVIRONMENT



Aboriginal Environmental Health

The Aboriginal Environmental Health team continues to build strong partnerships across the region to support community health and wellbeing as well as providing a range of programs and services. Collaborations include Mowanjum Housing to address pest and animal concerns, Nindilingarri Cultural Health Service for barrier spraying, WA Country Health Service for clinical referrals and hygiene initiatives and Wananami Remote Community School to deliver healthy activities for young people.

The team also support residents with housing issues, reporting infrastructure issues to Kimberley Regional Service Providers. In addition, the team has coordinated mosquito trapping in Fitzroy Crossing and Derby alongside the Department of Health's Entomology team, to help prevent mosquito-borne illnesses.

This year, the Shire received \$50,000 through the Department of Primary Industries and Regional Development Animal Welfare Grant Program.

28

In partnership with Animal Management in Rural and Remote Indigenous Communities (AMRRIC), this funding allows for free animal de-sexing, preventative healthcare and veterinary care to animals in remote Aboriginal communities.

Environmental Health

The Environmental Health team focused on completing four-yearly pool barrier inspections across Derby and Fitzroy Crossing. Regulatory inspections for new and existing food businesses were met to ensure public health standards and community safety was prioritised. The growth of new businesses and developing communities also led to an increase in wastewater applications and installations being assessed.

The EH team continued mosquito management across the Shire, addressing public concerns and promoting prevention strategies. Engagement at schools and community events through the Fight the Bite health campaign has contributed to a reduction in mosquito-related complaints and increased awareness of prevention measures.

Ranger Services

This year, rangers delivered a range of animal management programs, in particular dedicating additional time to supporting the Derby Animal Welfare Group and the Aboriginal Environmental Health team with sterilisation initiatives, focusing on de-sexing dogs and cats through the local veterinary service and AMRRIC. Rangers also prioritised reducing the population of stray and feral cats by working closely with rehoming groups to give abandoned and unwanted animals the chance at a forever home.

In addition to animal management, Ranger Services removed a number of abandoned vehicles from reserves, streets and marsh areas, improving public safety and maintaining the local environment.

Building Services

Building activity across the Shire remained steady throughout the year, reflecting consistent community development and investment in local infrastructure. 32 building permits were issued alongside one building approval certificate and seven demolition permits, supporting new construction and renewal of existing spaces.

Town Planning

Planning activity was high throughout the year, with a significant number of applications associated with rebuilding efforts in Fitzroy Crossing after the Kimberley Floods. Significant applications included Juniper staff accommodation, the Marra Worra Worra Night Space and the Manjali School.

The Local Planning Scheme No.9 was formally gazetted and the Draft Planning Strategy was updated following consultation with Council members, Shire staff and the Department of Planning, Lands and Heritage (DPLH). The revised draft received in-principle support from DPLH and will return to Council for endorsement before advertising and Ministerial approval.

Waste Management

The Shire's waste management service continued through the year with regular rubbish pick up as well as three verge collections throughout the year.



Infrastructure

The Shire's works crew delivered extensive maintenance and upgrades, ensuring that essential infrastructure remains safe, reliable and fit for purpose.

Community and Public Spaces

In Derby, upgrades focused on enhancing both amenity and cultural value. New signage was installed for the heritage walk in Derby, solar lighting was added to the Marsh sculptures signs and beautification works were undertaken at both Pioneer and Derby Cemeteries. In Fitzroy Crossing, improvements to footpaths, bollards and seating provided safer and more accessible public spaces. The Clarendon Street beautification project was advanced, with the installation of new garden beds, paving and seating to create a more attractive town centre.

Road Resealing and Reconstruction

The Shire delivered a significant program of resealing and reconstruction works to strengthen road surfaces, improve drainage and enhance safety across key areas of Derby and Fitzroy Crossing.

Project	Description	Cost (Ex.GST)
Hardman Street and Shell Slipway	Resealing works	\$20,000
Elder Street and Jetty Walkway Carpark	Reseal with additional kerbing	\$124,973
Wodehouse Street and Carnarvon Street Intersection	Reseal and reconstruct with drainage improvements	\$323,659
Airport Road	Reconstruct sections, reseal and install new culvert	\$577,578
Jetty Boat Ramp Carpark	Repair rock wall with geo-fabric to mitigate erosion	\$89,650
Sandford Road	Installation of new lighting	\$257,406
Fitzroy Crossing Carpark	New kerbing to reduce water ingress	\$8,283



Footpaths and Access Improvements

Improvements to pedestrian infrastructure were also delivered, ensuring safer and more accessible routes for residents and visitors. A new footpath was installed from the Fitzroy Hospital to Fallon Road as well as repairs completed on a damaged footpath along Forrest Road.

Emergency and Grid Works

The Shire responded to urgent repair needs and carried out essential upgrades to road grids to support heavy vehicle movement and strengthen resilience against seasonal weather conditions. Emergency repairs were completed on sections of Mt Hart Road and replaced two grids on Camballin Road in addition to a grid repair on Christmas Creek Road.

Gravel Re-sheeting Program

The gravel re-sheeting program delivered upgrades to several key roads, extending the life of the network and improving driving conditions. Works also incorporated culvert cleaning, drainage and erosion control measures to reduce the impacts of future wet seasons.

Road	Distance	Description	Cost (Ex.GST)
Camballin Road	1.2km	Re-sheeting and culvert cleaning	\$132,750
Christmas Creek Road	1.05km	Re-sheeting	\$76,013
Cherrabun Road	1.18km	Re-sheeting	\$90,000
Gee Gully Road	9.13km	Re-sheeting and grid cleaning	\$594,343
Calwynyardah-Noonkanbah Road	13.02km	Re-sheeting and contour drain construction to control runoff	\$907,474



Infrastructure Projects

New Streetlights in Derby and Fitzroy Crossing

A total of 19 new streetlights were installed across Derby and Fitzroy Crossing to improve safety, and visibility. Locations were selected in response to community requests and findings from earlier audits.

In Derby, new lights were installed on Villiers Street, Johnston Street, Stanley Street, Carnarvon Street and MacDonald Street. In Fitzroy Crossing, lights were installed on Fallon Road, Poole Court and Sadler Place. These upgrades provide safer environments for both pedestrians and drivers.



Landfill Closure Management Plan - Derby and Fitzroy Crossing

Comprehensive Landfill Closure Management Plans were completed for Derby and Fitzroy Crossing, outlining remaining capacity and lifespan, rehabilitation methods, capping design, monitoring requirements and financial planning for closure. These plans ensure the Shire meets statutory obligations under the *Environmental Protection (Rural Landfill) Regulations 2002* and aligns with the State's Waste Avoidance and Resource Recovery Strategy 2030.

Establishment of a New Waste Facility – Derby

Planning progressed on the establishment of a new waste management facility at Derby, delivered in partnership with SMEC Pty Ltd and funded through the Kimberley Floods Clean Up Package D. Detailed site investigations have considered hydrology, groundwater, geotechnical conditions, haulage, land tenure and Aboriginal cultural heritage. Concept designs are now underway, focusing on staged landfill cell development, stormwater and leachate management, and operational infrastructure. The project is currently in stakeholder consultation, with approvals and on-ground testing to follow.





Orphan Roads Project

The Shire worked closely with Main Roads Western Australia to deliver upgrades to orphan roads including Ngurtuwarda Road, Jarlmadangah Road, Jimbalakudunj Road and the Walmajarri Highway east of Yakanarra.

This project is transferring local workers classroom skills into real on ground learning in a commercial environment with deliverable outcomes for the remote communities the roads serve.

With an Aboriginal employment rate of over 80%, the project provided meaningful training and job opportunities while improving road access for communities across the region.



Clearing Permits – Derby Airport and Derby Cemetery

The Shire applied for clearing permits to support two essential projects. At Derby Airport, vegetation clearing is required to maintain a compliant safety buffer zone, safeguarding aviation operations in accordance with Civil Aviation Safety Authority (CASA) requirements. At the Derby Cemetery, clearing will allow for the creation of additional burial space, ensuring the community continues to have access to sustainable cemetery services.

Asset Management

Several projects were delivered in 2024/25 to maintain and improve community assets in the Shire, including replacement fencing installed at the Derby Youth Centre, upgrades to the Derby Civic Centre, housing upgrades, maintenance and plant renewal. Other works included upgrades to the Fitzroy Crossing Depot gates, an Airport Bore switchboard replacement, refurbishment of basketball backboards at the Derby Recreation Centre and the management of a new contract for solar panel servicing. The Shire also renewed several light vehicles and purchased new plant and equipment including a slasher, mowers and a spray unit to improve operational efficiency.



CIVIC CENTRE UPGRADES



PLANT
RENEWAL

Port and Airports

At Derby Port, reinforcing works were carried out on the car park to strengthen rock armour protection and prevent further damage from wave action. A section of the conveyor at the port was removed due to safety concerns. The Shire worked with the Department of Transport throughout the year to progress funding for two significant projects; the reseal and line marking of the Derby Airport runway and the Fitzroy Crossing Resilience Project. State funding has been secured for Derby, with federal support pending. Studies have commenced for the Fitzroy Crossing project, with design work in progress to determine parameters for the upgrade.

Comprehensive reviews of the Aerodrome Manuals for both Derby and Fitzroy Crossing airports were completed to ensure all operational procedures and safety measures were compliant with CASA requirements. The Shire also finalised the handover of Curtin Airport back to the Federal Government, with extensive site preparation and clean-up works conducted.





ECONOMY

Annual Budget

Each year, local governments in Western Australia are required to prepare an annual budget in the format prescribed by the *Local Government Act 1995* and must be adopted by Council by 31 August.

The 2025/26 Annual Budget focuses on continuing to provide essential services, managing costs responsibly and putting community priorities first.

Key elements of the 2025/26 Annual Budget include:

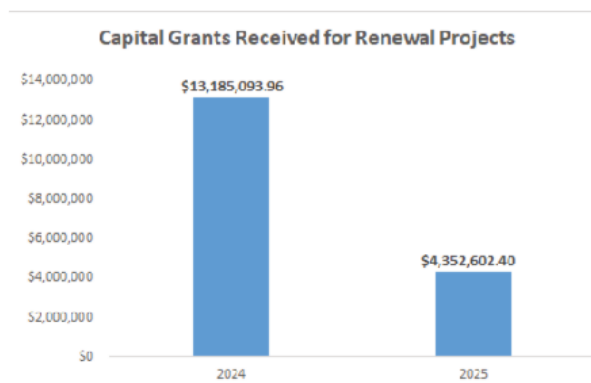
- Reduction of existing debt and budgeting within the Shire's means without incurring new debt
- Reduction in operating expenditure and sustainable management of employee related costs
- Continued provision of core local government services across all departments
- Implementation of a realistic and affordable capital works program focused on priority infrastructure
- Expansion of collaborative initiatives with key stakeholders, including Lotterywest and local Aboriginal corporations.

- A pathway toward financial sustainability while preserving service quality.

In addition, a 15 year Long Term Financial Plan is proposed to guide asset management responsibilities and support the development of a longer term strategy for financial sustainability.

The Shire remains committed to working closely with the community to ensure responsible governance and strategic investment in the region's future.

Capital Grants Received for Renewal Projects



Financial Summary Snapshot at a Glance

\$47m

Total Operating Expenditure for 2024/25



\$21.5m

Council's total grant funding for 2024/25

\$14.8m

Employee wage costs for permanent and casual employees



107

Employees at 30 June 2025

\$9.5m

of the total income received was comprised of Rates and Carges



\$5.4m

Council borrowings at 30 June 2025

Tourism and Economic Development

Derby Administration Centre

This year, the Administration Centre (formerly the Derby Visitor Centre) reopened to the public and welcomed 4778 visitors during the peak tourism season. As part of ongoing service improvements, the Shire relocated its Administration Centre into the former Visitor Centre building in April 2025, creating a centralised hub for administration services, Department of Transport licensing and tourism information. Staff also maintained the tourism website, Australia's Boab Country, offering guidance on the Gibb River Road, local attractions and activities across the West Kimberley.

Fitzroy Crossing Visitor Centre

Following the conclusion of the Kimberley Flood Recovery, Customer Service officers at the Fitzroy Crossing Visitor Centre saw a significant increase in visitors, providing local information and assistance with tours and experiences. The office also delivers local government and library services and supports accommodation bookings for both internal and external staff working in the Fitzroy Valley. Throughout the year, the team continued to assist the community through consistent customer service and by providing access to external resources, including booking bus services and general assistance.

Derby Chamber of Commerce

The Shire continued to collaborate closely with the Derby Chamber of Commerce in 2024/2025 to support local businesses and strengthen the region's economic opportunities.

A key initiative was the installation of new lighting along Loch Street, enhancing the town's streetscape for residents and visitors. Through joint projects and advocacy at state and federal levels, the collaboration between the Shire and the Chamber continues to support tourism, attract investment and promote economic growth across Derby and the West Kimberley.



2025/26

THE YEAR AHEAD

Plan for the Future

In 2025/26 the Shire is developing a new integrated Council Plan for the future, incorporating a Strategic Community Plan and Corporate Business Plan. The Council Plan articulates the vision, outcomes and strategic priorities for the next ten years based on our community's vision and outlines how priority projects will be delivered over the next few years.

Some of the key projects and initiatives the Shire is anticipating on undertaking over the next financial year include:

Project	Cost
Resealing and Maintenance Road Projects - Derby and Fitzroy Crossing	\$9.2 million
Playground Upgrades - Shelter and Fencing	\$1.9 million
Derby Civic Centre Upgrades	\$1.5 million
Drainage Works - Derby and Fitzroy Crossing	\$280,000



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SHIRE OF DERBY-WEST KIMBERLEY
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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The Shire of Derby-West Kimberley conducts the operations of a local government with the following community vision:

A place where people want to live, invest, visit and return to.

Principal place of business:
30 Loch Street
Derby WA 6728

|

**SHIRE OF DERBY-WEST KIMBERLEY
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 Derby-West Kimberley 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 21 day of November 2025



CEO

Tamara Clarkson
Name of CEO



SHIRE OF DERBY-WEST KIMBERLEY
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
Revenue				
Rates	2(a),24	9,516,217	9,714,351	9,116,320
Grants, subsidies and contributions	2(a)	16,284,004	27,323,097	14,376,356
Fees and charges	2(a)	6,353,836	6,493,603	6,127,002
Interest revenue	2(a)	248,419	187,500	255,634
Other revenue	2(a)	5,973,943	1,915,600	1,869,985
		38,376,419	45,634,151	31,745,297
Expenses				
Employee costs	2(b)	(14,825,578)	(16,416,880)	(13,975,600)
Materials and contracts		(17,766,546)	(24,669,894)	(24,223,701)
Utility charges		(879,495)	(858,300)	(1,069,245)
Depreciation		(8,196,866)	(7,996,421)	(7,972,106)
Finance costs	2(b)	(577,227)	(229,272)	(419,062)
Insurance		(1,241,010)	(1,775,510)	(1,335,474)
Other expenditure	2(b)	(3,526,312)	(449,957)	(846,723)
		(47,013,034)	(52,396,234)	(49,841,911)
		(8,636,615)	(6,762,083)	(18,096,614)
Capital grants, subsidies and contributions	2(a)	5,455,824	29,562,057	15,346,711
Profit on asset disposals		195,944	209,546	18,342
Loss on asset disposals		0	0	(665,474)
		5,651,768	29,771,603	14,699,579
Net result for the period	23(b)	(2,984,847)	23,009,520	(3,397,035)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	(176,944)	0	(3,389,567)
Total other comprehensive income for the period	16	(176,944)	0	(3,389,567)
Total comprehensive income for the period		(3,161,791)	23,009,520	(6,786,602)

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



SHIRE OF DERBY-WEST KIMBERLEY
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Note	2025 \$	2024 \$
CURRENT ASSETS			
Cash and cash equivalents	3	8,449,148	7,895,069
Trade and other receivables	5	2,424,836	3,585,642
Other financial assets	4(a)	975,801	975,801
Inventories	6	24,789	26,222
Other assets	7	135,982	57,207
TOTAL CURRENT ASSETS		12,010,556	12,539,941
NON-CURRENT ASSETS			
Trade and other receivables	5	130,611	124,147
Property, plant and equipment	8	48,578,807	48,148,506
Infrastructure	9	308,300,393	307,458,558
TOTAL NON-CURRENT ASSETS		357,009,811	355,731,211
TOTAL ASSETS		369,020,367	368,271,152
CURRENT LIABILITIES			
Trade and other payables	11	4,563,106	5,740,736
Other liabilities	12	1,293,961	947,063
Borrowings	13	5,394,024	5,539,077
Employee related provisions	14	1,215,816	955,938
Other provisions	15	0	56,144
TOTAL CURRENT LIABILITIES		12,466,907	13,238,958
NON-CURRENT LIABILITIES			
Borrowings	13	1,514,354	1,908,378
Employee related provisions	14	214,776	129,936
Other provisions	15	14,154,261	9,162,020
TOTAL NON-CURRENT LIABILITIES		15,883,391	11,200,334
TOTAL LIABILITIES		28,350,298	24,439,292
NET ASSETS		340,670,069	343,831,860
EQUITY			
Retained surplus		60,425,322	63,410,169
Reserve accounts	27	975,801	975,801
Revaluation surplus	16	279,268,946	279,445,890
TOTAL EQUITY		340,670,069	343,831,860

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



**SHIRE OF DERBY-WEST KIMBERLEY
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		66,807,204	975,801	282,835,457	350,618,462
Comprehensive income for the period					
Net result for the period		(3,397,035)	0	0	(3,397,035)
Other comprehensive income for the period	16	0	0	(3,389,567)	(3,389,567)
Total comprehensive income for the period		(3,397,035)	0	(3,389,567)	(6,786,602)
Balance as at 30 June 2024		63,410,169	975,801	279,445,890	343,831,860
Comprehensive income for the period					
Net result for the period		(2,984,847)	0	0	(2,984,847)
Other comprehensive income for the period	16	0	0	(176,944)	(176,944)
Total comprehensive income for the period		(2,984,847)	0	(176,944)	(3,161,791)
Balance as at 30 June 2025		60,425,322	975,801	279,268,946	340,670,069

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



SHIRE OF DERBY-WEST KIMBERLEY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 Actual \$	2024 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		9,315,456	9,171,197
Grants, subsidies and contributions		16,351,164	13,375,732
Fees and charges		7,077,730	5,860,549
Interest revenue		248,419	255,634
Goods and services tax received		3,102,662	4,215,970
Other revenue		5,723,943	1,869,985
		41,819,374	34,749,067
Payments			
Employee costs		(14,577,951)	(13,828,513)
Materials and contracts		(18,839,910)	(23,401,208)
Utility charges		(879,495)	(1,069,245)
Finance costs		(232,587)	(194,697)
Insurance paid		(1,241,010)	(1,335,474)
Goods and services tax paid		(3,353,238)	(4,221,924)
Other expenditure		(541,010)	(846,723)
		(39,665,201)	(44,897,784)
Net cash provided by (used in) operating activities	17(b)	2,154,173	(10,148,717)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(1,831,710)	(2,881,709)
Payments for construction of infrastructure	9(a)	(5,329,734)	(9,753,162)
Proceeds from capital grants, subsidies and contributions		5,862,874	14,963,716
Proceeds from sale of property, plant & equipment		237,553	108,343
Net cash provided by (used in) investing activities		(1,061,017)	2,437,188
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	26(a)	(12,539,077)	(2,237,288)
Proceeds from new borrowings	26(a)	12,000,000	7,000,000
Net cash provided by (used in) financing activities		(539,077)	4,762,712
Net increase (decrease) in cash held		554,079	(2,948,817)
Cash at beginning of year		7,895,069	10,843,886
Cash and cash equivalents at the end of the year	17(a)	8,449,148	7,895,069

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



MUNICIPALITY OF DERBY-WEST KIMBERLEY
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 Actual \$	2025 Budget \$	2024 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	24	9,023,756	9,253,510	8,687,508
Rates excluding general rates	24	492,461	460,841	428,812
Grants, subsidies and contributions		16,284,004	27,323,097	14,376,356
Fees and charges		6,353,836	6,493,603	6,127,002
Interest revenue		248,419	187,500	255,634
Other revenue		5,973,943	1,915,600	1,869,985
Profit on asset disposals		195,944	209,546	18,342
		38,572,363	45,843,697	31,763,639
Expenditure from operating activities				
Employee costs		(14,825,578)	(16,416,880)	(13,975,600)
Materials and contracts		(17,766,546)	(24,669,894)	(24,223,701)
Utility charges		(879,495)	(858,300)	(1,069,245)
Depreciation		(8,196,866)	(7,996,421)	(7,972,106)
Finance costs		(577,227)	(229,272)	(419,062)
Insurance		(1,241,010)	(1,775,510)	(1,335,474)
Other expenditure		(3,526,312)	(449,957)	(846,723)
Loss on asset disposals		0	0	(665,474)
		(47,013,034)	(52,396,234)	(50,507,385)
Non-cash amounts excluded from operating activities	25(a)	10,545,428	7,786,875	8,814,497
Amount attributable to operating activities		2,104,757	1,234,338	(9,929,249)
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		5,455,824	29,562,057	15,346,711
Proceeds from disposal of assets		237,553	215,850	108,343
		5,693,377	29,777,907	15,455,054
Outflows from investing activities				
Acquisition of property, plant and equipment	8(a)	(1,831,710)	(7,151,370)	(2,881,709)
Acquisition of infrastructure	9(a)	(5,329,734)	(29,360,885)	(9,753,162)
		(7,161,444)	(36,512,255)	(12,634,871)
Amount attributable to investing activities		(1,468,067)	(6,734,348)	2,820,183
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	26(a)	12,000,000	10,000,000	7,000,000
		12,000,000	10,000,000	7,000,000
Outflows from financing activities				
Repayment of borrowings	26(a)	(12,539,077)	(4,829,076)	(2,237,288)
		(12,539,077)	(4,829,076)	(2,237,288)
Amount attributable to financing activities		(539,077)	5,170,924	4,762,712
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	25(b)	4,266,700	329,086	6,613,054
Amount attributable to operating activities		2,104,757	1,234,338	(9,929,249)
Amount attributable to investing activities		(1,468,067)	(6,734,348)	2,820,183
Amount attributable to financing activities		(539,077)	5,170,924	4,762,712
Surplus or deficit after imposition of general rates	25(b)	4,364,313	0	4,266,700

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



**SHIRE OF DERBY-WEST KIMBERLEY
FOR THE YEAR ENDED 30 JUNE 2025
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**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the *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 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 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
- Expected credit losses on financial assets - Note 5
- Measurement of employee benefits - Note 14
- Measurement of provisions - Note 15

Fair value hierarchy information can be found in Note 22

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 28 of the financial report.

Initial application of accounting standards

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

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

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

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

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

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2024-4b Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 [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.

**SHIRE OF DERBY-WEST KIMBERLEY
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 - 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	Aviation fuel	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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

Revenue recognition

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	9,516,217	0	9,516,217
Grants, subsidies and contributions	1,512,398	0	0	14,771,606	16,284,004
Fees and charges	3,793,619	0	2,504,991	55,226	6,353,836
Interest revenue	0	0	181,525	66,894	248,419
Other revenue	1,442,492	0	0	4,531,451	5,973,943
Capital grants, subsidies and contributions	0	5,455,824	0	0	5,455,824
Total	6,748,509	5,455,824	12,202,733	19,425,177	43,832,243

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	9,116,320	0	9,116,320
Grants, subsidies and contributions	1,841,319	0	0	12,535,037	14,376,356
Fees and charges	3,872,773	0	2,169,808	84,421	6,127,002
Interest revenue	0	0	150,498	105,136	255,634
Other revenue	1,548,052	0	0	321,933	1,869,985
Capital grants, subsidies and contributions	0	15,346,711	0	0	15,346,711
Total	7,262,144	15,346,711	11,436,626	13,046,527	47,092,008

**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Notes	2025 Actual \$	2024 Actual \$
Interest revenue		
Trade and other receivables overdue interest	191,502	168,697
Other interest revenue	56,917	86,937
	248,419	255,634

The 2025 original budget estimate in relation to:
Trade and other receivables overdue interest was \$127,500.

Fees and charges relating to rates receivable

Charges on instalment plan	15,881	15,080
----------------------------	--------	--------

The 2025 original budget estimate in relation to:
Charges on instalment plan was \$15,080.

(b) Expenses

Auditors remuneration

- Audit of the annual financial report	116,430	92,588
	116,430	92,588

Employee Costs

Employee benefit costs	10,413,850	9,512,107
Other employee costs	4,411,728	4,463,493
	14,825,578	13,975,600

Finance costs

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	232,587	194,697
Provisions: unwinding of discount	344,640	224,365
	577,227	419,062

Other expenditure

Increase in loss allowance on rates and statutory receivables	20(b)	213,734	0
Increase in loss allowance on trade receivables	20(b)	23,959	0
Increase in make good provision	16	2,961,343	0
Sundry expense relating to Flood damage		0	401,454
Members expenses		327,276	445,269
		3,526,312	846,723

**SHIRE OF DERBY-WEST KIMBERLEY
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	8,449,148	7,895,069
Total cash and cash equivalents	8,449,148	7,895,069
Held as		
- Unrestricted cash and cash equivalents	7,155,187	6,948,006
- Restricted cash and cash equivalents	1,293,961	947,063
	8,449,148	7,895,069

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 \$
(a) Current assets		
Financial assets at amortised cost	975,801	975,801
	975,801	975,801
Other financial assets at amortised cost		
Term deposits	975,801	975,801
	975,801	975,801
Held as		
- Restricted other financial assets at amortised cost	975,801	975,801
	975,801	975,801

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 22 (i)) due to the observable market rates).

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

5. TRADE AND OTHER RECEIVABLES

Current

	Note	2025	2024
		\$	\$
Rates and statutory receivables		1,396,715	1,309,642
Trade receivables		1,132,605	2,405,399
GST receivable		382,816	132,240
Allowance for credit losses of rates and statutory receivables		(256,614)	(42,984)
Allowance for credit losses of trade receivables	20(b)	(230,686)	(218,655)
		2,424,836	3,585,642

Non-current

Rates and statutory receivables		130,611	124,147
		130,611	124,147

Disclosure of opening and closing balances related to contracts with customers

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

	Note	30 June 2025	30 June 2024	1 July 2023
		Actual	Actual	Actual
		\$	\$	\$
Trade and other receivables from contracts with customers		1,132,605	2,405,399	1,323,265
Allowance for credit losses of trade receivables	5	(230,686)	(218,655)	(374,162)
Total trade and other receivables from contracts with customers		901,919	2,186,744	949,103

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade receivables

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

Measurement

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

Classification and subsequent measurement

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

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

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

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 20.

**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

6. INVENTORIES

Current

Fuel and materials
Visitor centre stock

2025	2024
\$	\$
8,856	9,251
15,933	16,971
24,789	26,222

The following movements in inventories occurred during the year:

Balance at beginning of year

Inventories expensed during the year

Additions to inventory

Balance at end of year

26,222	50,780
(167,600)	(235,768)
166,167	211,210
24,789	26,222

MATERIAL ACCOUNTING POLICIES

General

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

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

7. OTHER ASSETS

Other assets - current

Accrued income

2025	2024
\$	\$
135,982	57,207
135,982	57,207

MATERIAL ACCOUNTING POLICIES

Other current assets

Other non-financial assets include accrued income which represent income earned in the financial year ended 30 June 2025, and not received by that date.

**SHIRE OF DERBY-WEST KIMBERLEY
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.

	Total property				Plant and equipment		Total property, plant and equipment
Note	Land	Buildings	Work in progress	Total property	Plant and equipment	Work in progress	
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2023	4,213,000	41,097,844	0	45,310,844	1,994,158	8,723	47,313,725
Additions	0	1,787,688	0	1,787,688	1,094,021	0	2,881,709
Disposals	0	(618,905)	0	(618,905)	(136,570)	0	(755,475)
Depreciation	0	(983,568)	0	(983,568)	(307,885)	0	(1,291,453)
Transfers	0	0	0	0	8,723	(8,723)	0
Balance at 30 June 2024	4,213,000	41,283,059	0	45,496,059	2,652,447	0	48,148,506
Comprises:							
Gross balance amount at 30 June 2024	4,213,000	44,139,771	0	48,352,771	4,303,253	0	52,656,024
Accumulated depreciation at 30 June 2024	0	(2,856,712)	0	(2,856,712)	(1,650,806)	0	(4,507,518)
Balance at 30 June 2024	8(b) 4,213,000	41,283,059	0	45,496,059	2,652,447	0	48,148,506
Additions	0	520,515	15,425	535,940	1,295,770		1,831,710
Disposals	0	0	0	0	(41,609)	0	(41,609)
Depreciation	0	(964,597)	0	(964,597)	(395,203)	0	(1,359,800)
Balance at 30 June 2025	4,213,000	40,838,977	15,425	45,067,402	3,511,405	0	48,578,807
Comprises:							
Gross balance amount at 30 June 2025	4,213,000	44,660,286	15,425	48,888,711	5,270,219	0	54,158,930
Accumulated depreciation at 30 June 2025	0	(3,821,309)	0	(3,821,309)	(1,758,814)	0	(5,580,123)
Balance at 30 June 2025	8(b) 4,213,000	40,838,977	15,425	45,067,402	3,511,405	0	48,578,807

**SHIRE OF DERBY-WEST KIMBERLEY
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	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	8(a)	2	Market approach using recent observable market data for similar properties / income approach using discounted cash flow methodology	Independent registered valuer	June 2021	Price per hectare / market borrowing rate
Buildings - non specialised	8(a)	2	Replacement cost method	Independent registered valuer	June 2021	Perth based construction rates with appropriate district allowance applied to each location

**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

9. INFRASTRUCTURE

(a) Movements in balances

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

	Infrastructure - roads \$	Other infrastructure - drainage \$	Other infrastructure - footpaths \$	Other infrastructure - land & parks \$	Other infrastructure - wharf \$	Other infrastructure - airports \$	Other infrastructure - other structures \$	Other infrastructure - landfill assets \$	Other infrastructure - work in progress \$	Total infrastructure \$
Balance at 1 July 2023	241,660,265	1,862,337	560,508	3,128,082	20,134,141	27,699,333	8,217,880	1,052,650	0	304,315,196
Additions	7,691,547	8,500	164,333	0	54,950	0	1,833,832	0	0	9,753,162
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	0	0	0	70,853	0	70,853
Depreciation	(4,693,910)	(37,465)	(23,767)	(157,516)	(635,960)	(603,829)	(459,663)	(68,543)	0	(6,680,653)
Balance at 30 June 2024	244,657,902	1,833,372	701,074	2,970,566	19,553,131	27,095,504	9,592,049	1,054,960	0	307,458,558
Comprises:										
Gross balance at 30 June 2024	307,759,826	3,318,786	1,377,555	3,443,072	21,459,005	28,906,994	10,926,957	4,906,236	0	382,098,431
Accumulated depreciation at 30 June 2024	(63,101,924)	(1,485,414)	(676,481)	(472,506)	(1,905,874)	(1,811,490)	(1,334,908)	(3,851,276)	0	(74,639,873)
Balance at 30 June 2024	244,657,902	1,833,372	701,074	2,970,566	19,553,131	27,095,504	9,592,049	1,054,960	0	307,458,558
Additions	3,829,766	519,982	0	232,846	0	0	672,716	0	74,424	5,329,734
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	0	0	0	2,349,167	0	2,349,167
Depreciation	(4,728,537)	(39,401)	(26,613)	(134,103)	(639,152)	(543,150)	(577,450)	(148,660)	0	(6,837,066)
Balance at 30 June 2025	243,759,131	2,313,953	674,461	3,069,309	18,913,979	26,552,354	9,687,315	3,255,467	74,424	308,300,393
Comprises:										
Gross balance at 30 June 2025	311,589,592	3,838,768	1,377,555	3,675,918	21,459,005	28,906,994	11,599,673	14,352,261	74,424	396,874,190
Accumulated depreciation at 30 June 2025	(67,830,461)	(1,524,815)	(703,094)	(606,609)	(2,545,026)	(2,354,640)	(1,912,358)	(11,096,794)	0	(88,573,797)
Balance at 30 June 2025	243,759,131	2,313,953	674,461	3,069,309	18,913,979	26,552,354	9,687,315	3,255,467	74,424	308,300,393

**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

3. INFRASTRUCTURE (Continued)

b) Carrying amount measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments
Other infrastructure- drainage	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments
Other infrastructure- footpaths	3	Cost approach using current replacement cost	Independent registered valuer	June 2023	Construction costs and current condition, residual values and remaining useful life assessments
Other infrastructure - land & parks	3	Cost approach using current replacement cost	Independent registered valuer	June 2021	Construction costs and current condition, residual values and remaining useful life assessments
Other infrastructure - wharf	3	Cost approach using current replacement cost	Independent registered valuer	June 2021	Construction costs and current condition, residual values and remaining useful life assessments
Other infrastructure - airports	3	Cost approach using current replacement cost	Independent registered valuer	June 2021	Construction costs and current condition, residual values and remaining useful life assessments
Other infrastructure - other structures	3	Cost approach using current replacement cost	Independent registered valuer	June 2021	Construction costs and current condition, residual values and remaining useful life assessments
Other infrastructure - landfill assets	3	Cost approach using depreciated replacement cost and using discounted cash flow methodology for make good estimates	Management valuation utilising independent estimates of future make good costs	June 2025	Construction costs including discounted future make good cost estimates and remaining useful life estimates

**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

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

Asset class	Useful life
Buildings	30 to 80 years
Plant and equipment	2 to 20 years
Infrastructure - roads	
- sealed road surface	14 to 22 years
- sealed road pavement	75 years
- concrete road pavement	85 years
- unsealed road pavement	25 years
- road formation	Infinite
- kerb and channel	80 years
Other infrastructure - drainage	100 years
Other infrastructure - footpaths	10 to 80 years
Other infrastructure - land & parks	10 to 100 years
Other infrastructure - wharf	35 years
Other infrastructure - airports	8 to 65 years
Other infrastructure - other structures	10 to 50 years
Other infrastructure - landfill assets	20 to 50 years

(b) Fully depreciated assets in use

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

	2025	2024
	\$	\$
Plant and equipment	605,011	822,073
Other infrastructure - other structures	204,665	5,329
	809,676	827,402

**SHIRE OF DERBY-WEST KIMBERLEY
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.

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

11. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Prepaid rates
Accrued payroll liabilities
Accrued expenses
Other payables
Accrued interest on loans

2025	2024
\$	\$
3,454,203	3,132,029
161,796	246,313
302,408	399,499
341,765	1,497,775
264,306	397,351
38,628	67,769
4,563,106	5,740,736

MATERIAL ACCOUNTING POLICIES

Financial liabilities

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

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

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

Trade and other payables

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

Prepaid rates

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

**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

12. OTHER LIABILITIES

	2025	2024
	\$	\$
Current		
Contract liabilities	106,218	166,370
Capital grant/contributions liabilities	1,187,743	780,693
	<u>1,293,961</u>	<u>947,063</u>
Reconciliation of changes in contract liabilities		
Opening balance	166,370	84,860
Additions	96,218	118,663
Revenue from contracts with customers included as a contract liability at the start of the period	(156,370)	(37,153)
	<u>106,218</u>	<u>166,370</u>
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	780,693	1,107,545
Additions	915,743	719,937
Revenue from capital grant/contributions held as a liability at the start of the period	(508,693)	(1,046,789)
	<u>1,187,743</u>	<u>780,693</u>

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

13. BORROWINGS

	Note	2025			2024		
		Current	Non-current	Total	Current	Non-current	Total
Unsecured		\$	\$	\$	\$	\$	\$
Unsecured loans		5,394,024	1,514,354	6,908,378	5,539,077	1,908,378	7,447,455
Total unsecured borrowings	26(a)	5,394,024	1,514,354	6,908,378	5,539,077	1,908,378	7,447,455

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 22(ii)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 26(a).

Information regarding exposure to risk can be found at Note 20.

**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

14. 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
	\$	\$
853,893		620,098
361,923		335,840
1,215,816		955,938
1,215,816		955,938
214,776		129,936
214,776		129,936
214,776		129,936
1,430,592		1,085,874

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

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date

More than 12 months from reporting date

	2025	2024
	\$	\$
1,195,150		813,593
235,442		272,281
1,430,592		1,085,874

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

15. OTHER PROVISIONS

	Note	Make good provisions \$	Other provisions \$	Total \$
Opening balance at 1 July 2024				
Current provisions		0	56,144	56,144
Non-current provisions		8,322,167	839,853	9,162,020
		8,322,167	895,997	9,218,164
Increase in provision charged to the revaluation surplus	16	2,526,111	0	2,526,111
Increase in provision charged to profit or loss	2(b)	2,961,343	0	2,961,343
Amounts used		0	(645,997)	(645,997)
Unused amounts reversed		0	(250,000)	(250,000)
Charged to profit or loss				
- unwinding of discount		344,640	0	344,640
Balance at 30 June 2025		14,154,261	0	14,154,261
Comprises				
Non-current		14,154,261	0	14,154,261
		14,154,261	0	14,154,261

Other provisions

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

Make good provisions

Under the licence for the operation of the Shire of Derby-West Kimberley waste landfill sites, the Shire has a legal obligation to restore the sites.

The estimated future obligations include the costs of restoring the affected areas and continued monitoring of the sites. During the year management received a landfill financial summary for the Derby and Fitzroy landfill sites resulting in an increase to the value of landfill assets of \$2,349,167 and an increase in the landfill provision of \$5,487,454. The increase in the provision has been allocated firstly against the revaluation surplus with the balance charged to profit and loss in accordance with *Interpretation 1*. The amount of \$2,961,343 charged to profit and loss was allocated to other expenditure. Refer Note 2(b).

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

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

16. REVALUATION SURPLUS

	2025 Opening balance	Total Movement on revaluation	2025 Closing balance	2024 Opening balance	Total Movement on revaluation	2024 Closing balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land	12,888,340	0	12,888,340	12,888,340	0	12,888,340
Revaluation surplus - Buildings	8,731,138	0	8,731,138	8,731,138	0	8,731,138
Revaluation surplus - Plant and equipment	748,903	0	748,903	748,903	0	748,903
Revaluation surplus - Computer equipment	18,880	0	18,880	18,880	0	18,880
Revaluation surplus - Infrastructure - roads	201,576,694	0	201,576,694	201,576,694	0	201,576,694
Revaluation surplus - Other infrastructure- drainage	2,294,725	0	2,294,725	2,294,725	0	2,294,725
Revaluation surplus - Other infrastructure - land & parks	4,451,496	0	4,451,496	4,451,496	0	4,451,496
Revaluation surplus - Other infrastructure - wharf	17,705,999	0	17,705,999	17,705,999	0	17,705,999
Revaluation surplus - Other infrastructure - airports	28,313,650	0	28,313,650	28,313,650	0	28,313,650
Revaluation surplus - Other infrastructure - other structures	2,539,121	0	2,539,121	2,539,121	0	2,539,121
Revaluation surplus - Other infrastructure - landfill assets	176,944	(176,944)	0	3,566,511	(3,389,567)	176,944
	279,445,890	(176,944)	279,268,946	282,835,457	(3,389,567)	279,445,890

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

17. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of cash

For the purposes of the statement of cash flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the statement of financial position as follows:

	Note	2025 Actual	2024 Actual
		\$	\$
Cash and cash equivalents	3	8,449,148	7,895,069

Restrictions

The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents	3	1,293,961	947,063
- Financial assets at amortised cost	4	975,801	975,801
		2,269,762	1,922,864

The restricted financial assets are a result of the following specific purposes to which the assets may be used:

Restricted reserve accounts	27	975,801	975,801
Contract liabilities	12	106,218	166,370
Capital grant liabilities	12	1,187,743	780,693
Total restricted financial assets		2,269,762	1,922,864

(b) Reconciliation of net result to net cash provided by operating activities

Net result		(2,984,847)	(3,397,035)
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Non-cash items:

Depreciation/amortisation	8,196,866	7,972,106
(Profit)/loss on sale of asset	(195,944)	647,132
Increase in make good provision through profit or loss	2,961,343	0

Changes in assets and liabilities:

(Increase)/decrease in trade and other receivables	1,154,342	(1,383,755)
(Increase)/decrease in other assets	(78,775)	256,205
(Increase)/decrease in inventories	1,433	24,558
Increase/(decrease) in trade and other payables	(1,177,630)	747,704
Increase/(decrease) in employee related provisions	344,718	25,204
Increase/(decrease) in other provisions	(551,357)	168,222
Increase/(decrease) in other liabilities	346,898	(245,342)
Capital grants, subsidies and contributions	(5,862,874)	(14,963,716)

Net cash provided by/(used in) operating activities	2,154,173	(10,148,717)
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(d) Undrawn borrowing facilities

Credit standby arrangements

Bank overdraft limit	0	0
Bank overdraft at balance date	0	0
Credit card limit	50,000	50,000
Credit card balance at balance date	(21,926)	(24,320)
Total amount of credit unused	28,074	25,680

Loan facilities

Loan facilities - current	5,394,024	5,539,077
Loan facilities - non-current	1,514,354	1,908,378
Total facilities in use at balance date	6,908,378	7,447,455

Unused loan facilities at balance date	NIL	NIL
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**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

18. CONTINGENT LIABILITIES

Potential Contaminated Sites

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

Derby Airport
Myalls Bore
Fitzroy Crossing Works Depot
Derby Works Depot
Derby Landfill Site
Derby Cemetery
Fitzroy Crossing Landfill Site
Fitzroy Crossing Cemetery
Camballin Cemetery
Camballin Landfill Sites

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk and agree with the Department of Water and Environment Regulation the need and criteria for remediation using on a risk based approach, the amount of the contingent liability is unknown. This approach is consistent with the Department of Water and Environment Regulation Guidelines.

**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

19. 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	41,094	51,414	54,069
President's meeting attendance fees	20,205	25,280	23,231
President's annual allowance for ICT expenses	1,199	1,500	1,334
President's annual allowance for travel and accommodation expenses	2,675	0	12,464
	65,173	78,194	91,098
Deputy President's annual allowance	11,425	12,854	15,682
Deputy President's meeting attendance fees	12,569	18,853	17,325
Deputy President's annual allowance for ICT expenses	1,000	1,500	1,334
Deputy President's annual allowance for travel and accommodation expenses	0	0	9,072
	24,994	33,207	43,413
Commissioner's annual allowance	57,047	0	0
Commissioner's other expenses	7,700	0	0
Commissioner's annual allowance for ICT expenses	3,500	0	0
	68,247	0	0
All other council member's meeting attendance fees	95,480	131,971	115,951
All other council member's annual allowance for ICT expenses	7,597	10,500	8,922
All other council member's annual allowance for travel and accommodation expenses	4,190	0	4,325
	107,267	142,471	129,198
19(b)	265,681	253,872	263,709

(b) Key management personnel (KMP) compensation

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

Short-term employee benefits	1,266,789	1,486,200
Post-employment benefits	164,975	180,305
Employee - other long-term benefits	76,630	107,260
Employee - termination benefits	81,952	0
Council member costs	265,681	263,709
19(a)	1,856,027	2,037,474

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

19. 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	6,750	9,781
Purchase of goods and services	776,561	218,998
Amounts outstanding from related parties:		
Trade and other receivables	1,695	937
Amounts payable to related parties:		
Trade and other payables	4,644	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

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities. In the current year, the large increase in related party transactions related to awarding a garden maintenance contract to a related party, normal commercial 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 DERBY-WEST KIMBERLEY
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FOR THE YEAR ENDED 30 JUNE 2025**

20. FINANCIAL RISK MANAGEMENT

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

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

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

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

(a) Interest rate risk

Cash and cash equivalents

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

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

	Weighted average interest rate %	Carrying amounts \$	Fixed interest rate \$	Variable interest rate \$	Non interest bearing \$
2025					
Cash and cash equivalents	2.53%	8,449,148	0	8,448,248	900
Financial assets at amortised cost - term deposits	5.02%	975,801	975,801	0	0
2024					
Cash and cash equivalents	0.15%	7,895,069	0	7,893,519	1,550
Financial assets at amortised cost - term deposits	4.88%	975,801	975,801	0	0

Sensitivity

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

	2025 \$	2024 \$
Impact of a 1% movement in interest rates on profit or loss and equity*	84,482	78,935

* Holding all other variables constant

Borrowings

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

The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 26(a).

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20. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and other receivables

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

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

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

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

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

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2025					
Trade receivables					
Expected credit loss	5.37%	4.61%	8.22%	57.75%	
Gross carrying amount	727,539	285,381	40,629	303,266	1,356,815
Loss allowance	39,053	13,153	3,339	175,141	230,686
30 June 2024					
Trade receivables					
Expected credit loss	4.71%	4.71%	9.87%	23.91%	
Gross carrying amount	1,455,876	705,155	48,156	468,879	2,678,066
Loss allowance	68,564	33,214	4,753	112,124	218,655

**SHIRE OF DERBY-WEST KIMBERLEY
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FOR THE YEAR ENDED 30 JUNE 2025**

20. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk (Continued)

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

	Note	Trade receivables		Rates and statutory receivables	
		2025 Actual	2024 Actual	2025 Actual	2024 Actual
Opening loss allowance as at 1 July		\$ 218,655	\$ 374,162	\$ 42,984	\$ 42,984
Increase in loss allowance recognised in profit or loss during the year	2(b)	23,959	0	213,734	0
Receivables written off during the year as uncollectible		(11,928)	(119,689)	(104)	0
Unused amount reversed		0	(35,818)	0	0
Closing loss allowance at 30 June		230,686	218,655	256,614	42,984

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

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

**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

20. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

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

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

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying amount
2025	\$	\$	\$	\$	\$
Trade and other payables	4,563,106	0	0	4,563,106	4,563,106
Borrowings	5,456,664	1,574,011	68,660	7,099,335	6,908,378
	10,019,770	1,574,011	68,660	11,662,441	11,471,484
2024					
Trade and other payables	5,740,736	0	0	5,740,736	5,740,736
Borrowings	5,643,349	1,700,731	398,604	7,742,684	7,447,455
	11,384,085	1,700,731	398,604	13,483,420	13,188,191

**SHIRE OF DERBY-WEST KIMBERLEY
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21. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no events occurring after the end of the financial reporting period.

**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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2. 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 DERBY-WEST KIMBERLEY
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23. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

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

Objective	Description
Governance To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of council. Other costs that relate to the tasks of assisting elected members and ratepayers on the matters which do not concern specific council services.
General purpose funding To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.	Supervision of various by-laws, fire prevention, emergency services and animal control.
Health To provide an operational framework for environmental and community health.	Food quality and pest control, inspection of abattoir and operation of child health clinic, analytical testing and environmental health administration.
Education and welfare To provide services to disadvantaged persons, the elderly, children and youth.	Year round care, housing for the aged and educational services.
Housing Help ensure adequate housing.	Management and maintenance of staff and rental housing.
Community amenities To provide services required by the community.	Rubbish collections, recycling, refuse site operations, litter control, administration of the town planning scheme, cemetery operations, public toilet facilities, sewerage and protection of the environment.
Recreation and culture To establish and effectively manage infrastructure and resources which help the social well being of the community.	Maintenance and operation of the Town Hall, the aquatic centre, recreation centre, library, community arts program, cultural activities and various services.
Transport To provide safe, effective and efficient transport services to the community.	Construction and maintenance of streets, roads, bridges, footpaths, street lighting, traffic management and airport. Purchase and disposal of Council's road plant, parking control and police licensing.
Economic services To help promote the Shire and its economic well being.	Building control, saleyards, tourism and area promotion, standpipes and pest control.
Other property and services To monitor and control the Shire's overheads operating accounts.	Private works operations, plant repairs and operation costs, stock and materials, property leases and rental, salaries and wages for council employees.

SHIRE OF DERBY-WEST KIMBERLEY
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23. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses	2025 Actual	2024 Actual
	\$	\$
Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	3,260	7,172
General purpose funding	9,812,769	9,429,235
Law, order, public safety	58,271	78,972
Health	48,755	54,350
Education and welfare	27,138	153,517
Housing	1,140,304	140,781
Community amenities	3,244,011	3,187,825
Recreation and culture	541,782	687,503
Transport	3,298,516	7,951,823
Economic services	104,408	65,019
Other property and services	4,009,145	747,123
	22,288,359	22,503,320
Grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	44,071	8,444
General purpose funding	5,947,356	7,361,554
Law, order, public safety	71,067	240,671
Health	893,811	618,265
Education and welfare	683,567	923,751
Community amenities	94,238	0
Recreation and culture	844,167	1,104,508
Transport	4,480,668	10,956,544
Economic services	343,465	0
Other property and services	8,337,418	3,393,293
	21,739,828	24,607,030
Total income	44,028,187	47,110,350
Expenses		
Governance	(1,593,572)	(2,296,303)
General purpose funding	(580,240)	(410,504)
Law, order, public safety	(998,632)	(1,204,082)
Health	(1,213,574)	(1,788,482)
Education and welfare	(2,101,174)	(1,958,443)
Housing	(1,267,123)	(724,071)
Community amenities	(7,562,584)	(4,784,347)
Recreation and culture	(8,140,541)	(8,660,669)
Transport	(14,045,933)	(12,804,064)
Economic services	(1,218,734)	(1,671,141)
Other property and services	(8,290,927)	(14,205,279)
Total expenses	(47,013,034)	(50,507,385)
Net result for the period	(2,984,847)	(3,397,035)
(c) Assets		
Governance	300,660	242,403
General purpose funding	1,173,979	1,415,037
Law, order, public safety	636,572	850,799
Health	534,338	518,793
Education and welfare	3,045,115	2,801,336
Housing	9,928,989	10,124,970
Community amenities	7,133,162	4,544,085
Recreation and culture	21,837,046	22,291,869
Transport	305,202,870	307,711,021
Economic services	3,367,714	3,323,293
Other property and services	4,548,792	3,837,281
Unallocated	11,311,130	10,610,265
Total assets	369,020,367	368,271,152

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24. RATING INFORMATION

(a) General rates

		Rate in \$	Number of properties	2024/25 Actual rateable value*	2024/25 Actual rate revenue	2024/25 Actual interim rates	2024/25 Actual total revenue	2024/25 Budget rate revenue	2024/25 Budget interim rate	2024/25 Budget total revenue	2023/24 Actual total revenue
RATE TYPE	Basis of valuation			\$	\$	\$	\$	\$	\$	\$	\$
GRV General	Gross rental valuation	0.144896	1,402	39,820,185	5,769,786	0	5,769,786	5,769,786	3,000	5,772,786	5,537,684
UV General	Unimproved valuation	0.090954	145	38,236,074	3,477,724	(223,754)	3,253,970	3,477,724	3,000	3,480,724	3,129,905
Total general rates			1,547	78,056,259	9,247,510	(223,754)	9,023,756	9,247,510	6,000	9,253,510	8,667,593
			Minimum payment \$								
Minimum payment											
GRV General	Gross rental valuation	1,643	273	1,270,970	448,539	0	448,539	448,539	0	448,539	435,708
UV General	Unimproved valuation	638	130	280,003	82,940	0	82,940	82,302	0	82,302	84,940
Total minimum payments			403	1,550,973	531,479	0	531,479	530,841	0	530,841	520,648
Total general rates and minimum payments			1,950	79,607,232	9,778,989	(223,754)	9,555,235	9,778,351	6,000	9,784,351	9,188,241
Discounts							(39,018)			(70,000)	(71,921)
Total rates							9,516,217			9,714,351	9,116,320
b) Rates related information											
Rates instalment interest							25,953			25,000	19,238
Rates instalment plan charges							15,881			15,080	15,080
Rates overdue interest							155,571			102,500	131,264

*Rateable Value at time of raising of rate.

SHIRE OF DERBY-WEST KIMBERLEY
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25. DETERMINATION OF SURPLUS OR DEFICIT

		2024/25 (30 June 2025 carried forward)	2024/25 Budget (30 June 2025 carried forward)	2023/24 (30 June 2024 carried forward)
	Note	\$	\$	\$
(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		(195,944)	(209,546)	(18,342)
Add: Loss on disposal of assets		0	0	665,474
Add: Depreciation	10(a)	8,196,866	7,996,421	7,972,106
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		(6,464)	0	(5,349)
Employee benefit provisions		84,840	0	32,386
Other provisions		2,466,130	0	168,222
Non-cash amounts excluded from operating activities		10,545,428	7,786,875	8,814,497
(b) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	27	(975,801)	(975,801)	(975,801)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	13	5,394,024	10,062,639	5,539,077
- Employee benefit provisions		402,441	402,441	402,441
Total adjustments to net current assets		4,820,664	9,489,279	4,965,717
Net current assets used in the Statement of financial activity				
Total current assets		12,010,556	3,660,365	12,539,941
Less: Total current liabilities		(12,466,907)	(13,149,644)	(13,238,958)
Less: Total adjustments to net current assets		4,820,664	9,489,279	4,965,717
Surplus or deficit after imposition of general rates		4,364,313	0	4,266,700

SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Actual							Budget			
	Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Staff housing	26,728	0	(26,728)	0	0	0	0	0	0	0	0
Staff housing	465,197	0	(54,699)	410,498	0	(58,216)	352,282	410,499	0	(58,216)	352,283
Staff housing	223,894	0	(10,231)	213,663	0	(32,093)	181,570	213,663	0	(32,093)	181,570
Staff housing	0	0	0	0	0	0	0	0	5,000,000	0	5,000,000
Wharf fenders, boat ramp	137,417	0	(15,216)	122,201	0	(48,859)	73,342	122,200	0	(48,858)	73,342
Derby wharf infrastructure	212,810	0	(19,875)	192,935	0	(61,443)	131,492	192,935	0	(61,443)	131,492
Derby Airport Infrastructure & wharf	1,338,829	0	(97,749)	1,241,080	0	(298,350)	942,730	1,241,080	0	(298,350)	942,730
Derby Visitors Centre	279,868	0	(12,790)	267,078	0	(40,116)	226,962	267,079	0	(40,116)	226,963
WATC short term loan	0	2,000,000	(2,000,000)	0	0	0	0	0	0	0	0
WATC short term loan	0	2,000,000	0	2,000,000	0	(2,000,000)	0	5,000,000	0	(4,290,000)	710,000
WATC short term loan	0	1,000,000	0	1,000,000	0	(1,000,000)	0	0	5,000,000	0	5,000,000
WATC short term loan	0	2,000,000	0	2,000,000	0	(2,000,000)	0	0	0	0	0
WATC short term loan	0	0	0	0	3,000,000	(3,000,000)	0	0	0	0	0
WATC short term loan	0	0	0	0	2,000,000	(2,000,000)	0	0	0	0	0
WATC short term loan	0	0	0	0	2,000,000	(2,000,000)	0	0	0	0	0
WATC short term loan	0	0	0	0	2,000,000	0	2,000,000	0	0	0	0
WATC short term loan	0	0	0	0	1,000,000	0	1,000,000	0	0	0	0
WATC short term loan	0	0	0	0	2,000,000	0	2,000,000	0	0	0	0
Total	2,684,743	7,000,000	(2,237,288)	7,447,455	12,000,000	(12,539,077)	6,908,378	7,447,456	10,000,000	(4,829,076)	12,618,380

**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

26. BORROWING AND LEASE LIABILITIES (Continued)

Borrowing finance cost payments

Purpose	Loan number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024
					\$	\$	\$
Staff housing	136	WATC	6.46%	28/05/2024	0	0	(1,142)
Staff housing	146	WATC	6.33%	28/03/2030	(24,127)	(25,078)	(27,701)
Staff housing	148	WATC	4.49%	29/06/2032	(8,878)	(13,680)	(9,818)
Staff housing	N/A	WATC	TBA	N/A	0	0	0
Wharf fenders, boat ramp	145	WATC	6.87%	30/06/2027	(6,749)	(10,952)	(8,912)
Derby wharf infrastructure	151	WATC	3.02%	29/09/2028	(4,901)	(7,821)	(6,120)
Derby Airport Infrastructure & wharf	152	WATC	1.73%	30/12/2029	(18,895)	(29,640)	(22,307)
Derby Visitors Centre	149	WATC	4.49%	29/06/2023	(11,098)	(17,101)	(12,272)
WATC short term loan	DRFWA	WATC	4.7 - 5.01%	31/12/2024	0	0	(106,425)
WATC short term loan	258089	WATC	4.87%	11/07/2024	(1,650)	(40,000)	0
WATC short term loan	259216	WATC	4.92%	11/07/2024	(1,135)	0	0
WATC short term loan	259705	WATC	5.01%	31/12/2024	(50,203)	(85,000)	0
WATC short term loan	363502	WATC	4.72%	31/10/2024	(29,489)	0	0
WATC short term loan	271551	WATC	4.78%	28/02/2025	(15,453)	0	0
WATC short term loan	274853	WATC	4.45%	20/06/2025	(27,318)	0	0
WATC short term loan	276042	WATC	4.49%	21/08/2025	(23,861)	0	0
WATC short term loan	278403	WATC	4.21%	31/10/2025	(6,335)	0	0
WATC short term loan	281211	WATC	4.23%	20/11/2025	(2,495)	0	0
Total finance cost payments					(232,587)	(229,272)	(194,697)

* 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		
					\$	\$	\$	\$	\$	\$
Staff housing	WATC	Short Term	3	4.68%	0	5,000,000	0	(5,000,000)	0	0
WATC short term loan	WATC	Short Term	3	4.21 - 5.01%	12,000,000	5,000,000	12,000,000	(5,000,000)	(104,951)	12,000,000
					12,000,000	10,000,000	12,000,000	(10,000,000)	(104,951)	12,000,000

* WA Treasury Corporation

**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

27. 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) Leave Reserve	402,441	0	0	402,441	402,441	0	0	402,441	402,441	0	0	402,441
(b) Office Building Reserve	314,511	0	0	314,511	314,511	0	0	314,511	314,511	0	0	314,511
(c) Airport Reserve	28,456	0	0	28,456	28,456	0	0	28,456	28,456	0	0	28,456
(d) Derby Wharf Maintenance Reserve	3,721	0	0	3,721	3,721	0	0	3,721	3,721	0	0	3,721
(e) Economic Development Reserve	19,936	0	0	19,936	19,936	0	0	19,936	19,936	0	0	19,936
(f) Fitzroy Crossing Recreation Hall Reserve	46,771	0	0	46,771	46,771	0	0	46,771	46,771	0	0	46,771
(g) Staff Housing Reserve	159,965	0	0	159,965	159,965	0	0	159,965	159,965	0	0	159,965
	975,801	0	0	975,801	975,801	0	0	975,801	975,801	0	0	975,801

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) Leave Reserve	To be used to fund annual and long service leave requirements.
(b) Office Building Reserve	To be used to fund the new Derby administration building.
(c) Airport Reserve	To be used to fund airport capital works, primarily bitumen resealing.
(d) Derby Wharf Maintenance Reserve	To be used to carry out wharf maintenance.
(e) Economic Development Reserve	To promote economic development within the Shire.
(f) Fitzroy Crossing Recreation Hall Reserve	To be used to quarantine funds received from the lease of the FX Recreation Hall to be utilised for any upgrade works.
(g) Staff Housing Reserve	To be used for the construction of staff housing.

**SHIRE OF DERBY-WEST KIMBERLEY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025**

28. TRUST FUNDS

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

	1 July 2024	Amounts received	Amounts paid	30 June 2025
	\$	\$	\$	\$
Public open spaces	295,981	0	0	295,981
	295,981	0	0	295,981



Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

Shire of Derby-West Kimberley

To the Council of the Shire of Derby-West Kimberley

Opinion

I have audited the financial report of the Shire of Derby-West Kimberley (Shire) which comprises:

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

In my opinion, the financial report :

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

Basis for opinion

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

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

Other information

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

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

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

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Derby-West Kimberley 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.

Kellie Tonich
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
24 November 2025



Shire of Derby / West Kimberley

Derby

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6 GENERAL BUSINESS

Geoff Haerewa (Derby) congratulated Council Members on their successful election and expressed optimism about the future. He acknowledged the challenges of the past year and welcomed the new Council's commitment to working together to improve outcomes for the town and region. He extended best wishes to all newly elected Councillors.

The Presiding Member congratulated the Chief Executive Officer and Shire staff on the production and completion of the Annual Report, noting it was truly very good and well-prepared. He highlighted that the report contains valuable information on Shire operations over the previous financial year as well as outlining the future direction of the Shire.

7 CLOSURE**7.1 Closure of Meeting**

The Presiding Member closed the meeting at 5:11pm

These minutes were confirmed at a meeting on

.....

Signed:

Presiding Person at the meeting at which these minutes were confirmed.

Date: