

SHIRE OF HALLS CREEK
HEART OF THE KIMBERLEY

Annual Report

2023 - 2024

Welcome to the 2023/24 Annual Report

Welcome to the Shire of Halls Creek's Annual Report 2023/2024 covering the period 1 July 2023 to 30 June 2024. This report aims to provide an overview of the operations, activities and major projects undertaken by the Shire for that period, and includes major initiatives proposed to commence or to continue in the next financial year.

The performance of the Council is assessed against the vision, values, goals, outcomes and strategies as set out in the Shire of Halls Creek Strategic Community Plan 2015- 2025 and the actions contained in the Corporate Business Plan 2024-2028. These plans provide strategic focus for elected members and the organisation and affirm our commitments to the community.

Thank you for taking the time to read this Annual Report. We welcome any feedback on our performance or where you would like us to focus in the future. This Annual Report along with previous years can be viewed on the Shire website or by visiting by vsiting the Shire office.



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Acknowledgment of Country

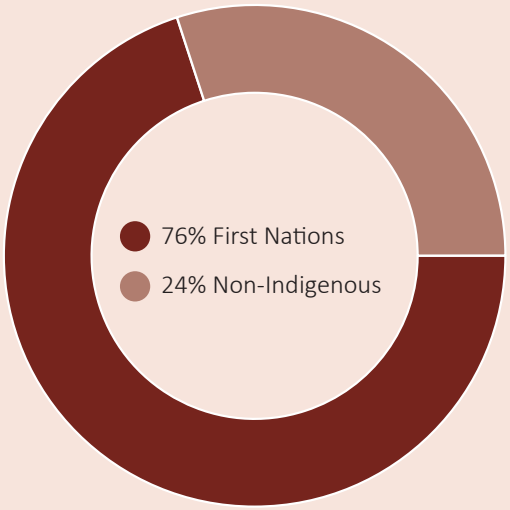
We acknowledge the traditional owners of the lands on which the Shire operates and pay our respect to Elders past, present and emerging; for they hold the memories, the traditions, the culture and hopes of First Nations people across the country and are instrumental in shaping our collective futures.

Our Shire

4,136
Estimated Population

29
Median Age

Our population is 70% First Nations people who are closely connected to country through language, culture and regular participation on their traditional lands.



143,030km²
Shire Area

391km
Sealed Roads

1,449km
Unsealed Roads

Our Communities

Our remote communities are an integral part of the Shire, with around 3,000 people residing in communities outside of the Halls Creek townsite.

Balgo
(Wirrimanu)

Billiluna
(Mindibungu)

Ringer Soak
(Kundat Djaru)

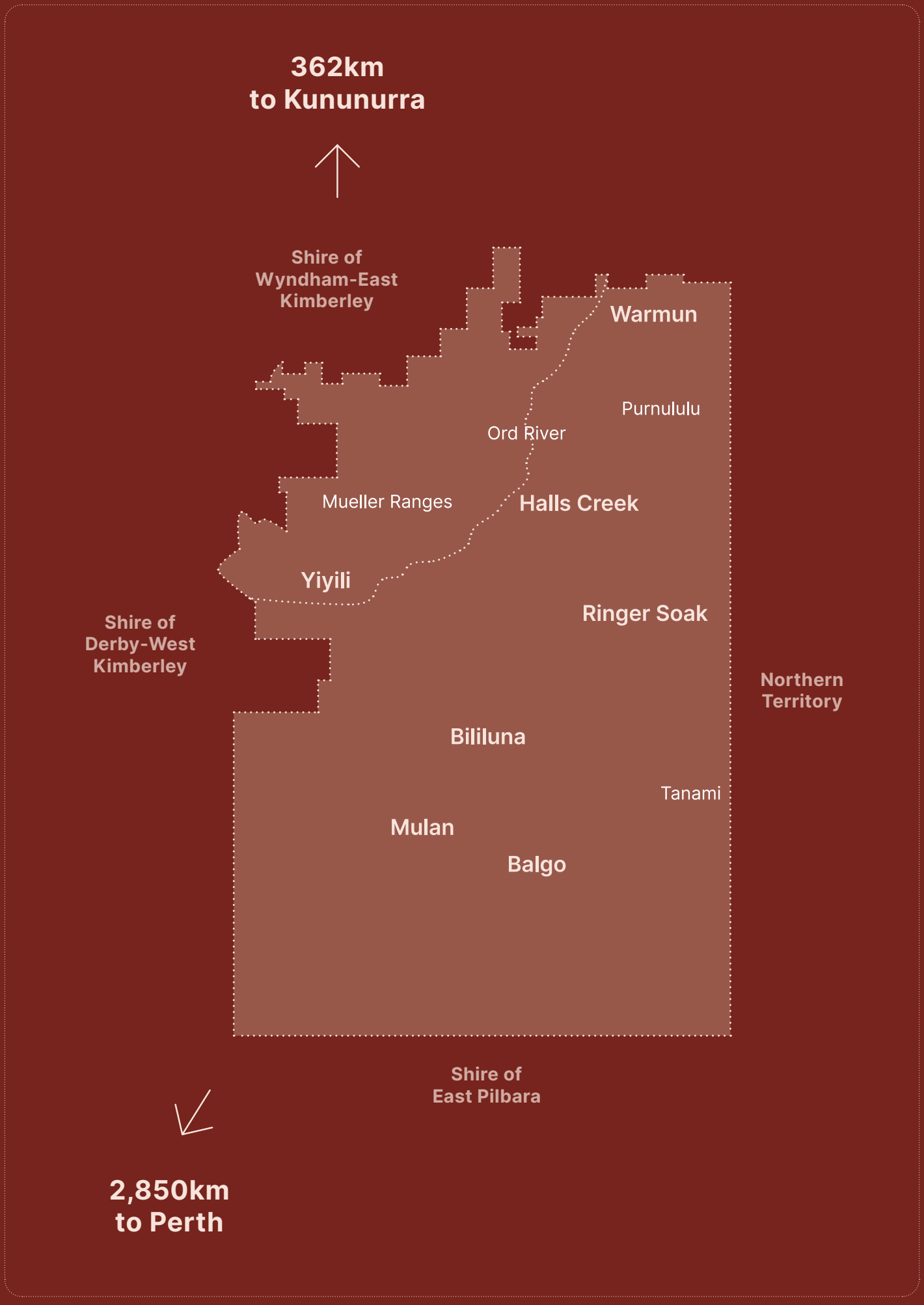
Turkey Creek
(Warmun)

Mulan

Mimbi

Mt Pierre

Yiyili


362km
to Kununurra
Shire of
Wyndham-East
Kimberley
Warmun
Purnululu
Ord River
Mueller Ranges
Halls Creek
Yiyili
Ringer Soak
Shire of
Derby-West
Kimberley
Northern
Territory
Bililuna
Tanami
Mulan
Balgo
Shire of
East Pilbara
2,850km
to Perth

Governance Responsibilities

The Shire is responsible for providing good governance for its community members. This includes ensuring quality information and due diligence underpin decision making, community participation and operational transparency. Pivotal to this is ensuring all staff conduct themselves with the highest personal integrity and accountability.

The Shire is an independent corporate body constituted under the *Local Government Act 1995* (the Act). The Act requires the Shire to comply with its statutory and contractual obligations and meet the needs of current and future generations by integrating environmental protection, social advancement and economic prosperity for all.

Our vision

The Shire of Halls Creek town and remote communities are economically diverse, caring and proactive with a strong sense of responsibility and pride.

Our values

- We respect country and culture.
- We focus on community sustainability.
- We commit to excellence in performance.
- We collaborate with community and stakeholders.
- We take responsibility for our actions.

Shire Services

- Aboriginal Environmental Health
- Cemetery Services
- Environmental Health
- Ranger Services
- Land Management
- Road Construction and Maintenance
- Infrastructure development and maintenance
- Youth and Community Development
- Planning and Regulatory Services
- Recreation Centre and Swimming Pool
- Olabud Doogethu
- Parks and Gardens
- Waste Management

Community aspirations

Through consultation with community on development of the 2015-2025 strategic community plan, the following community aspirations were identified. We strive to work with the community to realise these aspirations.

Community involvement	Values the contributions of all groups and ages and generates opportunities for active participation by residents in planning and action.
Respect for, and engagement with the traditional owners of the land.	Ensuring pace and level of development impacting Indigenous communities is guided by the Traditional Owners.
Social inclusiveness	Promotes a future for all residents, actively strengthens the social fabric of the community, values diversity and responds to special needs and disadvantage.
Positive Mindset	Fosters community attitudes that embrace change, proactive 'can do' behaviours, optimism, hopefulness and the belief in the community being architects and builders of their social and economic future.
Access and Equity	Provides all residents with adequate health, educational, learning, housing and recreational opportunities, facilities and programs.
Celebration	Encourages pride and times of celebration relating to the town's heritage, uniqueness, cultures and achievements.



Strategic Community Plan 2015-2025

All Western Australia local governments are required to develop a Strategic Community Plan for a period of at least 10 years.

The Shire of Halls Creek 2015-2025 strategic community plan identifies four themes against which goals, strategies and priorities have been identified as per the diagram below. Delivery against this strategic community plan is the focus on this annual report.

Local Jobs That access to employment is a right, from employment respect and growth are possible	Increase the net number, quality, and variety of employment and training opportunities in community services, local government, pastoral, mining, and tourism sectors.
Local Economy Communities that develop strong economies, with increasing local employment, training and income generation opportunities	Pursue new economic and entrepreneurial opportunities to diversify the economy, support local Aboriginal enterprises, and strengthen business capacity and profitability.
Local Social Invest in welcoming, safe, liveable and thriving communities that expand healthy lifestyles and maintain natural and built environments.	Through fostering high levels of volunteerism and participation; protect country for future generations by enabling well-informed and engaged communities; and maintaining a high-standard road network.
Local Leadership Advance communities and organisations that foster leadership, collaboration, innovation, entrepreneurship and good governance.	Fostering leadership, collaboration, innovation, entrepreneurship, and good governance within communities and organisations; • securing financial and technical support; • maintaining effective and accountable governance; • enhancing community capabilities; and • empowering young people.

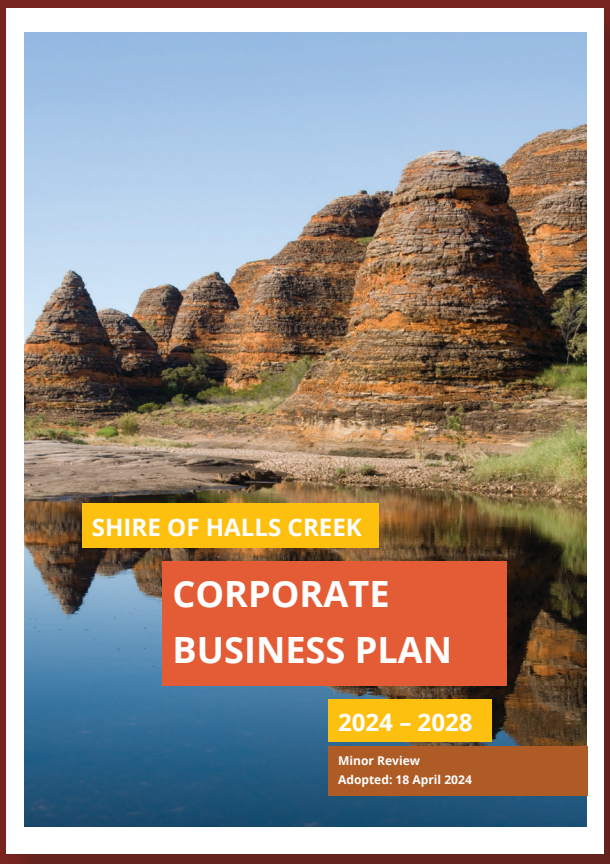
Corporate Business Plan 2024 - 2028

All Western Australian local governments are required to prepare a plan for the future for their Shire, comprising a ten year strategic community plan and a four year corporate business plan. The corporate business plan is a medium term operational planning document that outlines how the Shire will deliver the priorities set out in its strategic community plan. It translates long term strategic objectives into a four year program of actions, services, projects, resources, and performance measures.

For local governments in Western Australia, the Corporate Business Plan forms a core component of the Integrated Planning and Reporting (IPR) Framework. It aligns financial, workforce, asset, and operational planning to ensure the organisation can sustainably deliver community priorities. It details:

- the services and major projects to be undertaken
- responsible departments and timelines
- required resources (financial, human, and physical)
- performance indicators and reporting commitment.

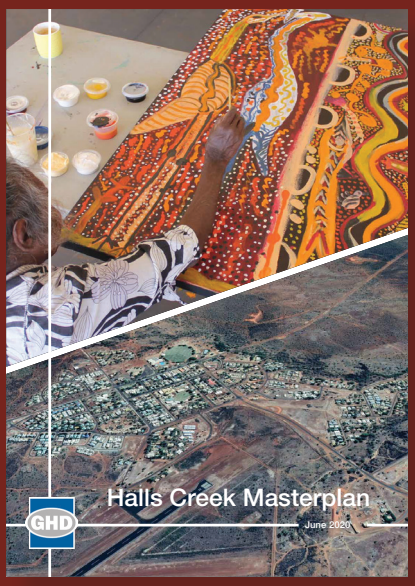
The Shire of Halls Creek Corporate Business Plan 2022 – 2026 underwent a minor review in April 2024. There were no significant changes to the plan to be reported. The reviewed corporate business plan is the Corporate Business Plan 2024 – 2028.



Town Development Masterplan

In 2020 the Shire engaged GHD to develop the Halls Creek Town Development Masterplan . This Masterplan provides a blueprint for infrastructure investment, through a collection of community and other infrastructure projects across four key themes identified through preliminary engagement.

The 2023- 2024 implementation of the Masterplan has been supported by the State Government through Department of Primary Industries and Regional Development, Lotterywest, Kimberley Development Commission, Department of Local Government Sport and Cultural Industries, Department of Transport and Main Roads WA.



1	**Enjoyable safe access** Safe and enjoyable access to facilities are key features in shaping the structure of a growing Halls Creek. Ensuring safe and enjoyable access is important to connect the community to facilities, employment, and experience.
2	**Improve liveability** Enhancing the liveability of Halls Creek includes developing a well-connected recreation precinct and community hub. Adding amenities such as a junior oval, dedicated space for cultural ceremonies and events, community-led neighbourhood parks, and integrated water management will help the community to enhance and enjoy the liveability of the town.
3	**Celebrating cultural identity** Cultural identity is at the core of who we are. Engaging residents and acknowledging the main aspects of a community's culture such as art, language, appearance of public spaces, outdoor activities and natural features creates the opportunity for the community to be involved in shaping the town. This will improve the sense of place and quality of life for residents.
4	**Financial sustainability** Shaping and maintaining existing and new communities has to be financially sustainable.

Quick Facts

5
Development Approvals
Valued at $4, 802,360

8
Building Permits Issued
Valued at $13,905,023

8
Capital Works Program
Valued at $3,428,021

3
Service Complaints Recorded

2
Freedom of Information Requests

1
Fire Mitigation Notices

A public notice was issued in April 2024, advising of a fire ban from 1 May to 30 November 2024. Permits to burn were required between 1 April 2024 and 30 December 2024. Notices were distributed in all mail boxes in Halls Creek and posted on Facebook.

6
Ranger Infringement Notices Issued

One notice was issued for illegal dumping of litter, and five notices were issued under the Dogs Local Law, including one relating to a dog attack in October 2024.



President's Report

The Shire once again focused attention on providing essential services and infrastructure upgrades which included keeping the Halls Creek community clean and accessible for our residents and working with stakeholders to implement significant road upgrades.

In addition to road infrastructure, the Shire continued its town centre upgrade which resulted in new seating and shade structures in Pioneer Park and along the Great Northern Highway in the town centre.

Olabud Doogethu delivered a number of events across the Shire, and continued its work to support young people who are at risk of or who have engaged with the criminal justice system.

Our health and regulatory team continued to focus significant effort into town planning, its Aboriginal Environmental Health Worker Program and managing compliance with the *Local Government Act 1995*.

While the Shire sought to enhance its governance in the 2023-2024 financial year this was marred by allegations of serious misconduct by the former Chief Executive Officer. (CEO).

Negative media commentary has not only damaged our reputation but caused stress and anxiety for all Council members and staff. The Shire has much work to do to gain back the trust of its communities and I am hopeful that 2024-2025 will be a better year on many levels.

During this challenging period the Council commenced recruitment of a new Chief Executive Officer. This independent process resulted in the appointment of Ms Sue Leonard to the role on 12 June 2024. Sue comes to the Shire with extensive experience in strategic leadership, governance, economic development and vocational education and training.

I'd like to congratulate Sue on her appointment and look forward to working collaboratively with the great team at the Shire to improve our governance, deliver against the objectives of our strategic community plan and enhance community confidence in the Shire's ability to create positive and enduring environments where we can all grow and prosper.



Malcolm Edwards
Shire President
Elected: 15 Oct 2011
Resigned: 18 Oct 2025

Governance

Our Council

The Council is the governing body of the Shire of Halls Creek and is made up of seven Elected Members (called Councillors). The role of Council is defined in the *Local Government Act 1995* (the Act) as:

- to direct and control the local government's affairs; and
- to be responsible for the performance of the local government's functions.

Each Elected Member is in office for a four year term. Local government elections take place every second year on the third Saturday in October, with half the Council retiring at each election. Retiring Council members are eligible for re-election. After each election Elected Members select a President and Deputy President from amongst themselves.

The role of a Councillor is to represent the community, provide leadership and guidance, facilitate communication between community and Council, make decisions on matters before Council, determine Council policy, govern finances and provide forward planning and evaluation of the progress toward achievement of Shire goals.

Councillors play a very important policy-making role, requiring the identification of community needs, setting objectives to meet those needs and establishing priorities between competing demands. Elected Members do not have authority to act or make decisions as individuals. They are members of an elected Council body that makes decisions on behalf of the local government through a formal meeting process.

Current Councillors



Cr Malcolm Edwards
Term 2027



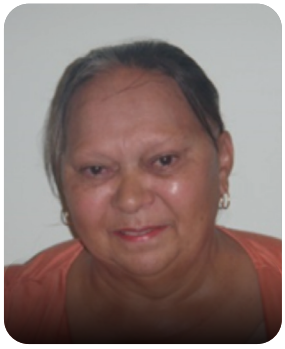
Cr Chris Loessl
Term 2025



Cr Virgina O'Neil
Term 2025



Cr Bonnie Edwards
Term 2025



Cr Patricia McKay
Term 2027



Cr Rosemary Stretch
Term 2025

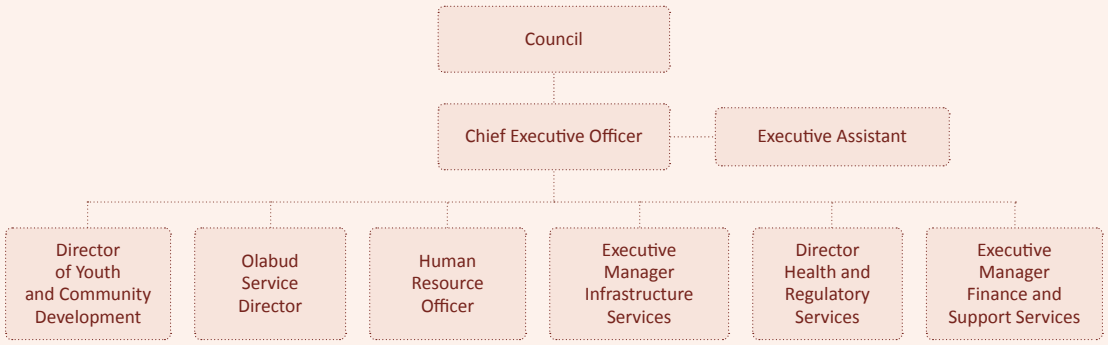


Cr Angela Bedford
Resigned from Council in 2024



Cr Raymond Simpson
Term 2027

Governance Structure



Elected Member Conduct

Section 5.121 of the *Local Government Act 1995* requires a local government to maintain a register of complaints that result in an action under section 5.110(6) (b) or (c) of the *Local Government Act 1995*. In the 2023-2024 financial year there were 0 complaints lodged regarding elected members.

Councillor Training

Councillor	Financial Report	Meeting Procedures	Serving on Council	Understanding Local Government	Conflicts of Interest
Cr Edwards	Completed	Completed	Completed	Completed	Completed
Cr Loessl	Completed	Completed	Completed	Completed	Completed
Cr B. Edwards	Completed	Completed	Completed	Completed	Completed
Cr O'Neil	Completed	Completed	Completed	Completed	Completed
Cr Stretch	Completed	Completed	Completed	Completed	Completed
Cr Bedford	Completed	Completed	Completed	Completed	Completed
Cr McKay	Completed	Completed	Completed	Completed	Completed
Cr Simpson	–	–	–	–	Completed

Councillor Meeting Attendance

OCM (Ordinary Council meeting), **SCM** (Special Council Meeting), **GEM** (General Electors Meeting), **AC** (Audit Committee)

Elected member	OCM (11)	SCM (2)	GEM (1)	AC (3)
Cr Edwards	11/11*	2	1	3
Cr Loessl	10/11	2	1	1
Cr B. Edwards	10/11	2	1	0
Cr O'Neil	10/11	2	1	3
Cr Stretch	8/11	2	1	2
Cr Bedford *Resigned in 2024*	2/11	0	0	0
Cr McKay	11/11	2	0	2
Cr Simpson *Joined March 2024*	4/4	0	0	0

Councillor Remuneration

Elected member	Presidents Allowance	Deputy Allowance	Meeting Sitting Fee	ICT Allowance	Travel Allowance	Reimbursements	Total
Cr Edwards	$10,835.40	$0	$11,035.40	$3,457.70	$80.02	$1,110.74	$26,519.26
Cr Loessl	$0	$2,712.83	$11,035.40	$3,434.53	$ 99.27	$ 1,852.00	$17,362.12
Cr B. Edwards	$0	$0	$11,035.40	$3,438.45	$99.27	$0	$14,573.12
Cr O'Neil	$0	$0	$11,035.40	$3,438.45	$99.27	$0	$14,573.12
Cr Stretch	$0	$0	$11,035.40	$3,438.45	$99.27	$0	$14,573.12
Cr Bedford	$0	$0	$3,331.02	$1,057.05	$29.97	$0	$4,418.04
Cr McKay	$0	$1,771.91	$11,035.40	$3,438.45	$ 99.27	$	$16,345.03
Cr Simpson	$0	$0	$2,918.37	$926.10	$26.95	$	$3,871.42
Total	$10,835.40	$2,712.83	$72,461.79	$22,629.18	$633.29	$2,962.74	$112,235.23

Employee Remuneration

It is a requirement of the section 5.53 of the *Local Government Act 1995* and regulation 19B of the *Local Government (Administration) Regulations 1996* to report the number of employees of the local government entitled to an annual salary of $130,000 or more, as well as the number of employees with an annual salary falling within each band of $10,000 over $130,000. The remuneration paid to the CEO during the reporting period is also required to be disclosed and is set out below:

Employee Salary of $130,000 or more per annum	
160,000 – 169,999	1
180,000 – 189,999	1
200,000 – 209,999	1

The CEO's cash salary component for 2023/24	
CEO 1	$209,467
CEO 2	$8,462
Total	$217,929

CEO's Report

In reflecting on the challenges faced by the Shire in the 2022-2023 and 2023-2024 financial years, I would firstly like to congratulate staff for the resilience displayed during very difficult times. Not only is the Shire the second largest in Western Australia and considered the most remote—it has a small, dispersed population living within the Halls Creek townsite, on pastoral leases or within the seven remote communities of the district. It is also widely referred to as one of the most vulnerable given the overall low socio-economic status of its residents and small rate paying base.

Amidst this backdrop however and in line with the organisation's 2015-2025 strategic community plan, the Shire continued to deliver a wide range of services and commenced projects aimed at enhancing the townsite of Halls Creek and providing additional opportunities for employment.

In 2020 the Shire engaged GHD to develop the Halls Creek Town Development Masterplan. This Masterplan provides a blueprint for infrastructure investment, through a collection of community and other infrastructure projects across four key themes identified through preliminary engagement:

The 2023-2024 implementation of the Masterplan has been supported by the State Government through Department of Primary Industries and Regional Development, Lotterywest, Kimberley Development Commission, Department of Local Government Sport and Cultural Industries, Department of Transport and Main Roads WA. I'd like to thank the State Government for its support of the Shire of Halls Creek. The State's investment in critical infrastructure is an acknowledgement of the Shire's role in the social and economic transformation of the Kimberley and is greatly appreciated.

This annual report highlights priority projects delivered against the strategic community plan and the Halls Creek Town Development MasterPlan.

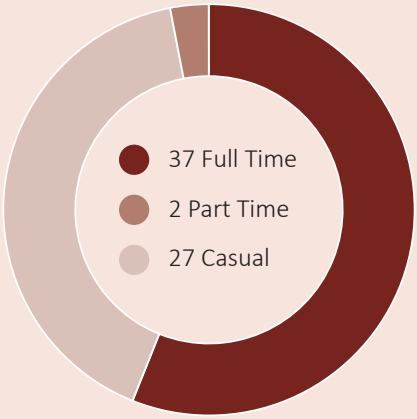
I hope you enjoy reading this as much as my staff and I have enjoyed preparing this annual report.



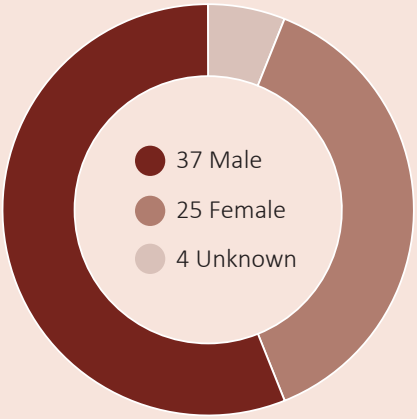
Susan Leonard
CEO Shire of Halls Creek
17 March 2026

Employee Data

Employee Status



Employee Gender



66 Total Staff

36% Indigenous Staff	64% Non-Indigenous Staff

Years of Service

0-1	37
1-2	11
2-3	5
3-4	3
4-5	4
5+	6

Employee Age

>24	86
25-34	23
35-54	16
55-64	12
65<	2



Our Performance

Compliance

Register of Complaints

During the period 1 July 2023 and 30 June 2024, no breach or complaint was registered under Part 5, Division 9 of the *Local Government Act 1995*.

Service complaints

Three complaints were processed in relation to services provided by the Shire.

Freedom of Information

The Shire is subject to the provisions of the *Freedom of Information (FOI) Act 1992*. The Shire processed 2 Freedom of Information requests in 2023-2024. The Shire has reviewed its Information Statement Document, which is published on the Shire website as required under the FOI Act. For further information on the Freedom of Information process, visit Department of Home Affairs at https://www.homeaffairs.gov.au/access-and-accountability/freedom-of-information

State Records Compliance

The Shire maintains accurate and compliant recordkeeping practices in line with requirements of the *State Records Act 2000*. More information on the Shire's records management process, can be obtained from the Shire website.

Risk Management

The Shire provides a diverse range of services and facilities to the public which exposes it to risks. As part of the implementation of Integrated Planning and Reporting, the Shire intends to formalise its risk management practices to improve the management of identified risks.

The Shire has a practice of conducting regular reviews of insurance levels of assets to ensure the level is adequate. The Shire's insurer is LGIS.

The Financial Management Regulations require the investment of surplus funds (including cash reserves) to be in term deposits held by authorised deposit taking institutions or Treasury bonds.

The Shire seeks to engage experienced and qualified personnel in areas of high risk and provides them with appropriate ongoing training and equipment to ensure they can undertake their roles with minimal risk to the community and the Shire.

Information Technology

The Shire is continually reviewing and implementing new technology to assist in streamlining operations and providing a positive return on investment. In 2023-2024, however, the Shire maintained its information technology at the same level as the previous year.

National Competition Policy

The National Competition Policy is a set of competition enhancing principles agreed to by the State and Federal Governments in 1995.

The intention of the policy is to promote competition for the benefit of businesses, consumers and the economy by eliminating any advantage received by government as a result of public sector ownership. The result should be a more 'level playing field' between the public and private sectors.

All governments with business activities that generate in excess of $200,000 per annum of user-pays income must assess these activities and, if necessary, introduce measures to eliminate any net advantages that may have arisen because of the public ownership of the activities.

During the 2023-2024 financial year, the Shire of Halls Creek did not have any significant business activities that met this criterion and is not required to complete this assessment. The Shire is committed to ensuring full compliance with the principles of the National Competition Policy, and therefore monitors its business activities accordingly.

Review of Local Laws

The *Local Government Act 1995* requires local laws to be reviewed every 8 years. All local laws are current except the Health Local Law. Since the gazettal of the *Public Health Act 2016*, the local government health local laws model has not yet been produced. Shire local laws can be accessed at the Shire of Halls Creek website.

Local Law Reviewed	Action (Unchanged, repealed or amended)
Cemeteries Local Law 2015	Unchanged – Due for review 2025/26
Standing Orders Local Law 2015	Unchanged – Due for review 2025/26
Dogs Local Law 2015	Unchanged – Due for review 2025/26
Local Government Property Local Law 2017 (As amended 2018)	Unchanged
Fencing Local Law 2017	Unchanged – Due for review 2025/26
Waste Local Law 2020	Unchanged
Health Local Law 2002	Unchanged – Due for review 2025/26





Disability Access and Inclusion Plan (DAIP)

The *Disability Services Act 1993* requires all local governments and selected State Government agencies to develop a Disability Access and Inclusion Plan (DAIP). The Shire's current DAIP extends to 2027. Endorsed by the Department of Communities, the Plan can be freely accessed on the Shire's **website.**

The Shire's DAIP identifies seven outcomes to improve access to Shire facilities and participation in Shire activities and employment.

Outcome 1

People with disabilities have the same access to Shire of Halls Creek services and events. The strategies involve linking the Disability Access and Inclusion Plan (DAIP) with the Shire's Community Strategy, fostering partnerships with key agencies, maintaining an updated directory of local services, staying informed on public health research and government initiatives, and promoting accessible events. Tasks include referencing the DAIP in strategic planning, supporting interagency meetings, maintaining service directories, keeping abreast of the NDIS rollout, and promoting accessible event guidelines.

- **Pool Opening** - Access to pool is disability friendly, seating always made available for those requiring, loud speaker utilised for those requiring, shallow pool option available.
  Outcome achieved was well attended – approximately 200 of all abilities.
- **Anzac Day Ceremony** - Seating provided for ceremony, loud speaker utilised for those requiring. Outcome achieved was well attended – approximately 40 people.
- **Movie nights (multiple)** - Seating provided. Amplifying speakers provided.

Outcome 2

People with disabilities have access to buildings and facilities. Strategies include replacing heavy doors, integrating access and inclusion into project planning, advocating for improved accessibility, reviewing Shire facilities, and conducting audits. Tasks involve conducting access audits, developing accessible building checklists, engaging access consultants, and providing training on continuous path of travel. It has been identified that sliding doors are required at the Shire Administration office to ensure people with disabilities can enter the facility safety.

Outcome 3

People with disabilities have equal access to information. Strategies include informing the community about alternative formats, ensuring staff can provide information in these formats, and using various communication methods. Tasks involve identifying communication needs, updating the Shire's website, and ensuring library services meet community demand.

- All Shire notices are communicated in a range of formats, including verbal by door to door local level engagement. This was particularly utilised during times of COVID peaks. In written format – i.e. website, Facebook, notice boards. Community newsletters issued.
- Invitations are always open for Council in-person formats at monthly Council meetings. Councillor phone numbers are available on the Shire website. Shire phone always manned and employees work with customers in many ways to take feedback or engage.
- New Shire Facebook pages have been created to reach a greater target of individuals, this includes a Health based page as well as an Events based page.

Outcome 4

People with disabilities receive quality service from Shire staff. Strategies include training staff on access and inclusion, making access resources available, and increasing staff knowledge of public health issues. Tasks involve conducting regular training, reviewing resources, and engaging community experts.

- No particular events to report for this outcome, however all staff here are trained in such a way to assist all customers with their enquiries. This may extend to overcoming language barriers, physical barriers, hearing impairments and so on. Staff will exercise a range of different efforts to assist including:
    - Interpreter from within the organisation
    - Pen/paper communication
    - Assisting with filling in of forms
    - Face to face assistance with applications and other services
    - Anything else as requested.

Outcome 5

People with disabilities are provided with equal opportunities to make complaints. Strategies involve promoting the complaints process, ensuring multiple avenues for complaints, and reviewing and reporting on complaints related to access and inclusion.

- Similarly to the information provided for Outcome 4, the Shire will accept complaints in the follow ways:
    1. Written
    2. Face to face
    3. Verbal
    4. Via a proxy
    5. Via email
    6. Via Phone
- If there are other attempts to make a complaint, this will readily be taken on by the Shire to remain as accessible for residents and ratepayers as possible.

Outcome 6

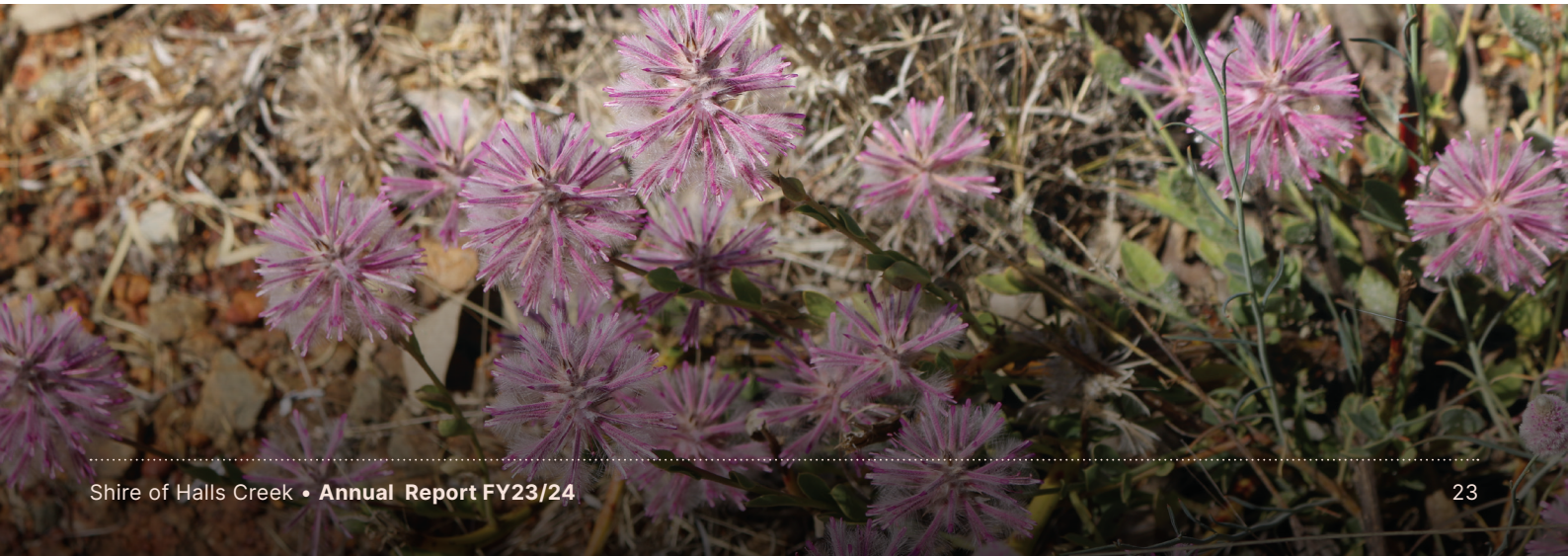
People with disabilities can participate in public consultations. Strategies include gathering community input on access and inclusion, making Council meetings accessible, and following accessible event guidelines. Tasks involve identifying ways to gather input, following accessibility guidelines for meetings, and providing meeting papers in other languages on request.

- Consultation is conducted in a range of ways across the Shire. One example of inventive consultation was for the new BMX track where the target audience were juveniles. Information sessions were organised with the target audience with attractions to encourage participation including a BBQ lunch. Feedback was received within the consultation via a range of ways to inform the construction, these included:
    1. Verbal
    2. Physically on site demonstration
    3. Post it notes as votes on pictures of what was desired
    4. Written
- The Outcome was that the BMX track was constructed in such a way that was informed by the target audience.
- Other examples of consultation include advertisement on Shire webpage, Shire Facebook pages and community Facebook pages, Notice Boards.

Outcome 7

People with disabilities have equal employment opportunities at the Shire of Halls Creek. Strategies include developing an inclusive culture, conducting workplace access audits, ensuring new buildings meet accessibility standards, and using resources to guide recruitment and employment. Tasks involve reviewing policies, promoting inclusivity, providing adaptive equipment, and establishing clear career development opportunities.

- Employees within the Shire are encouraged and supported to gain support through local services if required and if they are something that is not able to be provided directly through the Shire. As a small organisation nothing of note has been required during the last reporting year however this Shire commits to assisting staff that do require support whether that be literacy support, communications support, additional support for engaging with internal Shire services such as payroll, and so on. Employees additionally are encouraged to work with their supervisors/managers to ensure access to all available internal services.





Year in review

Local Jobs

Town Centre Upgrade

The Halls Creek Master Plan identifies a number of pivotal projects designed to enhance safe access, improve liveability in Halls Creek and ultimately create new jobs and opportunities for community members. These programs were the focus of the Shire's application to the State Government and subsequent success in attracting $3.5 million to upgrade the Halls Creek town centre. The application focused on:

- safe pedestrian crossings
- street planting
- footpath upgrade and expansion
- street lighting
- on street parking upgrade
- bypass road
- truck breakdown areas
- speed cushions in community areas

A financial assistance agreement between the Shire and Department of Primary Industries and Regional Development was established in December 2022.

In the 2023-2024 financial year the following activities were progressed to deliver an enhanced town centre:

Footpath Upgrades

The Shire commenced the upgrade of the cement footpaths on the great northern highway. This focused firstly on upgrading drainage at the front of the Halls Creek Motel. In 2024-2025 the next stage of the cement footpath will be constructed making movement along this pathway much easier for wheelchairs, prams and walkers.

Shade

600 trees were planted across town. This included planting at a number of streets with a prioritisation on streets that already had established footpaths. Fruit groves were also planted in designated areas.

Trees were well cared for and watering commenced immediately. When the trees were initially planted, there were instances of vandalism (breaking of the trees, theft of the trees, removal of the stakes), however this was addressed through the contingency stock held by the Shire, with assistance through the communication campaign that was released urging the community to protect the tree plantings.

Local Art

Local artists collaborated to create art installations within the town centre. These attractive installations can be seen at entrances and exits to the town and along the Great Northern Highway in the town centre. Opportunities for further collaboration with local artists to complete aspects of the art component of the town centre upgrade will be explored in 2024-2025.

Pioneer Park Shade and Seating

New seating and shade were installed at Pioneer Park making it an attractive and comfortable space for families to gather. New trees have been planted that will offer much needed shade in future years. A large art installation along with Zebra Rock seating has revitalised the Park considerably.

Signage

Six entrance signs were commissioned for installation at entrances into Halls Creek. Two of the signs are road open/closed signs. One sign is on the Duncan; the other is on the Tanami Road. The remaining four are Welcome to Halls Creek signs. These are attractively designed prefabricated cement and will be installed at the entrance/exits into Halls Creek on the Great Northern Highway, Duncan and Tanami Roads in 2024-2025.

Expansion of Aboriginal Environmental Health Program

The Department of Health has further extended the Aboriginal Environmental Health funding agreement to the end of December 2025. Under this program the Shire continues to provide environmental health services to rural and remote Aboriginal communities including:

- the implementation and review of Community Environmental Health Action Plans;
- control of communicable diseases, including investigation of notifiable diseases and cases referred by health facilities;
- monitoring of water supplies, biological and chemical monitoring of recreational waters, liquid, and solid waste management; and
- control of Arbovirus diseases through the control of mosquito infestations.

The provision of environmental health services in Aboriginal communities is under review and it is expected that a new model will come into effect in 2026.

This project attracted $180,000 to provide environmental health worker training in remote communities. To date, ten community members have undergone training in environmental health promotion in the communities of Balgo and Yiyili.







Environmental Health Services

Control of mosquito-borne diseases

Health promotion programs were conducted in remote communities for school children to prevent mosquito-borne diseases such as Ross River Virus, Japanese encephalitis, Barmah Forest Virus etc

Workshops were conducted, the highlight being the women's camp held in a community north of Palm Springs. Health promotion messages were centred on women and family health.

Ranger Services

In Halls Creek, the Shire rangers have been working hard to create a more compassionate and responsible approach to animal management. Instead of simply destroying unwanted dogs and cats, they are giving them a second chance at life through a successful rehoming program.

Over the past year, 80% of dogs that ended up in the pound found new, loving homes, thanks to the Rangers' efforts. This means fewer stray animals on the streets and happier pets and owners in the community.

Recognising the challenges pet owners face, the Shire has also introduced short-term boarding services for dogs—especially helpful during long holiday periods like Christmas, New Year, and Easter. This service ensures pets are cared for while their owners are away.

Taking a proactive approach to controlling the local pet population, the Shire fully funded a free dog and cat sterilisation program, making it easier for residents to be responsible pet owners. A total of 87 animals (81 dogs and 6 cats) were sterilised, reducing the number of unwanted litters and helping to improve animal welfare in the Shire.

The rangers' efforts are not just about managing animals—they're about building a more responsible, caring, and pet-friendly community.

Road Works

In the 2023-2024 financial year the Shire focused its roadworks on the following projects in partnership with the State and Federal governments.

Project ID	Location	SLK (Chainage)	Scope of Works	Funding Source(s)	Total Cost
30002404	Duncan Road	SLK 220 - 228	Reform, gravel, re-sheet	Road Project Grant / MRWA / R2R	$ 677,529
30002405	Springvale Lansdowne Road	SLK 4 - 12	Reform, gravel, re-sheet	Road Project Grant / MRWA / R2R	$ 666,706
21100935	Tanami Road	SLK 93 - 95	Reform, gravel, re-sheet	Remote Access Roads / DLGSC/ MRWA	$ 253,669
21114069	Gordon Downs Road	SLK 47 - 50	Reform, gravel, re-sheet	Remote Access Roads / DLGSC/ MRWA	$ 149,264
LRCI 3	Duncan Road	SLK 6.3 – 7.5	Upgrade from gravel to seal	Department of Infrastructure	$ 603,099
AGRN951	Balgo Rd Duncan Rd Lake Gregory Rd Mt Amhurst Rd Tanami Rd		Roads that had flood damage work completed for AGRN951 during the 2023/24 Financial year:	DRFAWA/DFES	$1,680,853

Duncan Road

Main Roads, through funding from the State Government and in partnership with the Shire of Halls Creek has focused investment on the sealing of the Duncan Road to:

- improve road safety- via improved horizontal and vertical road geometry and increased road width (hills section)
- improve serviceability- reduce frequency and duration of road closures due to weather (black soil country).

In addition to the above, the work to progressively extend the seal on Duncan Road to Old Halls Creek provides opportunity for community members to increase their involvement in the tourism industry and establish businesses that not only showcase the Shire's unique natural assets but create sustainable jobs for its residents.

In 2023-2024 the following works were completed:

1. Pavement and Seal: SLK 6.4- 7.6
2. Pavement: SLK 7.6- 10.8 (excluding floodways)
3. Line of Sight Improvement, Floodways and Seal: SLK 19.6- 20.3
4. Line of Sight Improvement, Floodways and Seal: SLK 23.3 – 24.4
5. Floodways and Seal: SLK 28.6 – 29.3
6. Seal pending on 2, 3, 4 and 5





Credit: Main Roads

Local Economy

Sealing of the Tanami Road

The Tanami Road is 1,035 kilometres long, linking Alice Springs (NT) to the Great Northern Highway, near Halls Creek in Western Australia (WA). The 313 kilometre section in WA is unsealed and is a local road under the care and control of the Shire.

In addition to being an intrastate route, it provides access to remote Aboriginal communities, mine sites, pastoral leases and tourist attractions.

While much of the road is formed and gravel sheeted, large sections of road become corrugated and difficult to travel on throughout the year. It is also common for the road to be closed and damaged during the wet season, requiring extensive repairs in most years. The plan is to:

- progressively upgrade and seal the Tanami Road;
- improve drainage, including installation of culverts and floodways;
- construct bridges; and
- provide roadside facilities such as rest areas.

In 2023-2024, the first 25 kilometres of the Tanami Road, through the hills south of the Great Northern Highway, were sealed and now open to traffic.

Heritage surveys by Jaru Traditional Owners for the first 114 kilometres of road and material sources to the 60 kilometre mark have been largely completed, and further environmental surveys are progressing.

Public works projects in progress

The following public works projects were in progress and/or proposed for the 2023 – 2024 financial year

1. The upgrade of the Halls Creek Oval irrigation system and returfing of the playing field is in progress with expected completion date at 31 March 2025.
2. Sealing of the Duncan Road to Old Halls Creek (14.3 to 16.1km) is due for completion in the 2025- 26 financial year.
3. Sealing and improvements of Elvire Crossing on the Duncan Road (16.1 to 17.6km) proposed for the 2025/26 financial year.
4. Sealing of the Tanami Road is on-going with completion anticipated for 2031.
5. Future projects in the recreation precinct that are in the planning stages:
    - Halls Creek Skate Park
    - Halls Creek Splash Park

Local Planning Scheme No. 2

Local Planning Scheme No. 2, Amendment 3 was initiated in July 2023 and finally adopted in March 2024. Amendment 3 was approved by the Minister and gazetted in August 2024.

Statutory Planning

The below development approvals were completed in the financial year 2023-2024.

Location	Description	Estimated Value
Birlirr Ngawiyiwu Catholic School	Construction of a Children's playground	$35,000
Lot 21 – Balgo Community	Construction of a 4 Chair renal dialysis clinic	$2,000,000
Lot 107 Warmun Hostel Warmun Community	Repairs to building, upgrades and change of use	$2,687,360
Yiyili Community	Telstra communication tower	$80,000
Total value		**$4,802,360**

Building Control

The following building permits were issued in the financial year 2023 – 2024.

Location	Description	Estimated Value
21 Thomas Street	Construction of a 2.4m high Garrison security fence	$18,000
Koongie Park Community	Construction of a Telstra communication tower	$60,000
Purnululu School	Construction of 2 transportable teacher's dwellings	$474,100
Warlawuru Catholic School	Extension of veranda to classrooms building	$49,468
Subtotal		**$601,568**

State Goverment issued permits.

Location	Description	Estimated Value
4 John Flynn St	Single storey residential dwelling	812,335
19 Welman Rd	Single storey residential dwelling	768,926
23 Jinggul St	Single storey steel framed modular dwelling	728,469
Halls Creek High School	New Teaching Block and Administration Block additions	10,993,725
Subtotal		**$13,303,455**
Total value		**$13,905,023**

Focus on Housing

Like many regional towns, Halls Creek continues to experience a significant shortage of social housing and affordable rental homes for government and non-government workers. This shortage means significant overcrowding occurs in the community. Also, the housing shortage negatively impacts on the delivery of critical services to Halls Creek and surrounding remote communities.

In order to understand the demand for new homes, and to lay out the social and economic costs and benefits, and the viability and risk of new developments, the Shire commissioned two independent business cases – one for key worker accommodation and one for social housing in Halls Creek. Both business cases indicated that new housing projects are viable. Also, they showed the opportunity to support local business and to provide local training and employment. The Shire looks forward to working with the community to bring these housing projects to life in partnership with the State and Federal governments.

Key Worker Housing

This business case explored options for the Shire to build new homes on Shire land in Bridge Street and Welman Road. The Business Case assessed a number of development options, and created high level concept plans, along with cost estimates, financial projections, governance arrangements and delivery methods. This was done to ensure that the Council fully understood the costs and benefits of this project and the risks associated with development. The Business Case identified that nine two-bedroom rental homes could be built across the two sites providing quality housing options to enable critical services to operate and to attract and retain Shire staff.

Social Housing

This business case was informed by consultation with the community to better understand housing pressures and what type of homes are needed and where. The Business Case recommended a three-stage approach to increase social, and also affordable homes, in Halls Creek. These are:

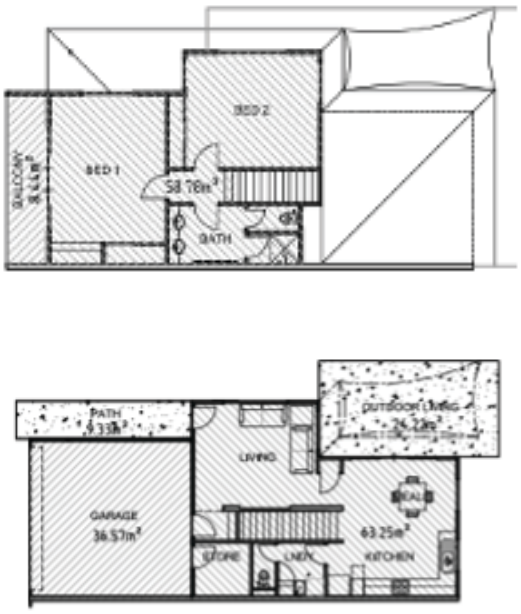
- **Stage One (1-3 years):** Infill opportunities in the town precinct, with an immediate focus on Aboriginal town-based communities.
- **Stage Two (2-5 years):** Larger sized brownfield sites within the town precinct
- **Stage Three (5-7 years):** Major development/s on a greenfield site

Through ongoing engagement, people identified the types of homes that would be good to live in. They identified that the new homes should be designed with community input to achieve the following:

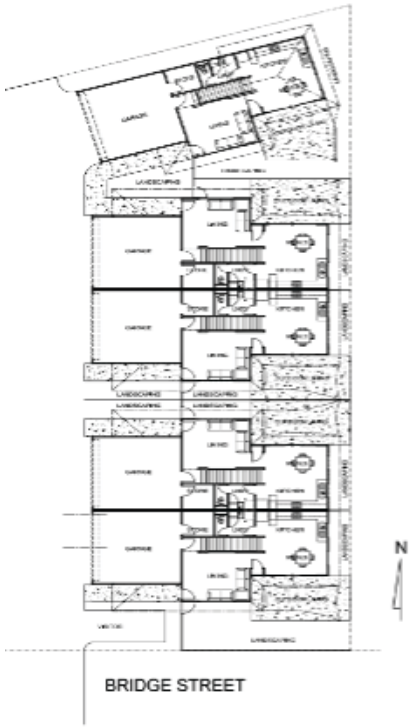
- **Keep people healthy** - Ensure family obligations can be met
- **Keep people safe** - Ensure the rooms are large enough for families
- **Keep belongings secure** - Work with the climate and be affordable – i.e., power and water
- **Meet cultural obligations** - Be easy to maintain and to clean.

The following design features were requested through consultation:

- Simple rectangular design with breezeways
- Big wide verandas
- Large bedrooms
- Good fencing with gates
- Louvred windows
- Spaces for outdoor cooking and eating
- Carport and room for vehicles
- Inside and outside bathroom and toilets
- Accessible for people of all abilities
- Solar power, ceiling fans, air conditioners
- 1 and 2 bedroom options with storage space
- 4-bedroom options with open plan living and access to laundry from outside



FLOOR PLAN AREAS (GROUND)
SCALE 1:200 @ A3



LOT 175 (HN 17) BRIDGE STREET

OVERALL SITE PLAN (GROUND)







Local Social

Social Inclusion

In 2023-2024 the Shire of Halls Creek issued a request for tender for design and construction of the Welman Road Park upgrade.

Design and construction was to include consultation with the local and wider community. Post-community consultation, a concept design was required to be delivered for the upgrades to Welman Road Park as well as the Skate Park at Town Oval. The concept design would indicate site layout, project features, proposed design of the BMX Track and Skate Park, and service connection points. The successful tenderer would prepare the concept design and provide feedback prior to the project moving to detailed design and incorporating the following elements where possible:

1. Skate Park including solar lighting to be located at Town Oval and suitable for 8-16 years.
2. BMX Track to be located at Welman Road Park suitable for 8-16 years and including lighting upgrades and new flood lights on existing towers at the basketball court and ablutions block, amphitheatre and ancillary infrastructure such as fire pit, seating and drink fountain.

Unfortunately the Shire did not receive any tenders for design and construction of the total upgrade with tenderers indicating that they may be able to do a portion of the design and construction but not the whole project.

Focus on Sport and Recreation

Free Swimming Lessons in Halls Creek

In March 2024, Olabud Doogethu Recreation Centre staff assisted Royal Lifesaving Australia, who visited Halls Creek to provide free swimming lessons for the community of Halls Creek, as well as providing Bronze Medallion certifications to those who want to progress their swimming skills!

Fremantle Football Club - Coach Education - 2024

Fremantle Football Club visited Halls Creek to provide a Coach education session for football coaches from within Shire communities. Olabud Doogethu hosted the event providing their offices as a space to deliver and engage with those who attended.

Olabud Doogethu Day Out with Kimberley Mental Health and Drug Service

In June 2024, Tim Lanzon and Alasdair Vance, Senior Child and Adolescent Mental Health Clinician's from Kimberley Mental Health and Drug Service took the Olabud Doogethu staff out for a mental health day, including many out-bush activities, positive conversations and team bonding.

Halls Creek Oval Upgrade

In early 2023 the Department of Local Government Sport and Cultural Industries provided funding to the Shire for upgrade of its only sports oval to Australian Rules Football turf standard.

In August 2023 the Shire engaged Australian Turf Management to make the necessary soil preparations and amendments for the supply and installation of a new playing surface at Centenary Oval In Halls Creek. At that time the playing surface was unimproved, however it was in a smooth and consistent state ready for amendments and turf installation.

Unfortunately the project was not delivered and as a result the contract between Australian Turf Management and the Shire was terminated. In February 2024, the Shire released a request for tender to address the outstanding deliverables. No tenderers were forthcoming prior to June 30, 2024.





Local Leadership

Olabud Doogethu

The Olabud Doogethu project, operational since 2019, stands as a significant example of justice reinvestment in action. Its core mission is to create tangible local employment opportunities only for local Aboriginal residents. By providing pathways to meaningful work and economic stability, the project aims to proactively address the root causes that can lead to involvement with the justice system. It recognises that employment is not only a means of financial independence but also a powerful tool for building self-esteem, community connection, and reducing the likelihood of re-offending. This approach demonstrates a commitment to addressing the complex social issues that contribute to Aboriginal overrepresentation in the justice system, shifting the focus from reactive measures to preventative ones.

Olabud Doogethu's most significant achievement lies in its exceptional ability to both secure and retain employment for local individuals, particularly those often marginalised in the mainstream job market. This success isn't merely about placement; it's about fostering long-term career pathways. Furthermore, Olabud Doogethu has distinguished itself through targeted employment strategies, actively seeking out and creating opportunities for those historically excluded from the workforce. This commitment to inclusion is coupled with a conscious effort to preserve and celebrate cultural heritage. By maintaining a strong connection to cultural values and national identity within its employment practices, Olabud Doogethu creates a work environment that is both empowering and profoundly meaningful for its employees, leading to increased engagement and loyalty, and ultimately, its impressive retention rates.

Ringersoak Garnduwa Visit – July 2023

Olabud Doogethu assisted Garnduwa to help facilitate little activities for the kids to get out and get active.

Mulan Youth Diversion Programme – August 2023

Heading out bush is good for the body and mind. Last month Kaleb Lawson, a Remote Youth Engagement Officer for Olabud Doogethu, rounded up 30 young people from Balgo and Mulan for a day by Mulan Lake, also known as Paruku.

Mulan Lake is an Indigenous Protected Area and was granted this status in September 2001. It covers around 430,000 hectares and borders the Great Sandy Desert and Tanami bio-regions, south of the township of Halls Creek.

Travelling to the Lake in the Balgo Wirrimanu youth bus the group spent time swimming, had a BBQ and played games. A bull camel also stormed the kids – luckily without incident!

Later, Mulan elders shared stories with the kids before they took part in a Mudding ceremony.

"We had a great day," said Lawson. "The kids loved hunting for bush onions and being in the water. We were all tired but happy on the bus home. Time in the bush always counts for so much"

Mulan Breakfast Club to celebrate School Participation Rates – September 2023

According to Foodbank Australia around 1 in 5 Aussie kids go to school without breakfast each day, and 15% also go without lunch. Going without food affects children's ability to concentrate and learn and also impacts their mood and emotional regulation.

So, we've started a Breakfast Club in Mulan, a small Aboriginal community 44 km to the southwest of Balgo and about 10 km east of Lake Gregory. The population of Mulan sits around a modest 100.









Welman Park Upgrades

The Halls Creek Olabud Doogethu team working alongside local youth and diversionary clients have begun a planned series of works at Wellman Park, starting with a large-scale painted depiction of the Aboriginal flag.

The flag takes up nearly a quarter of the basketball court and enlivens an otherwise muted colour palette. It is also a source of pride and honour for the local kids who took part in its construction, especially when seen from the air (this is a drone photo operated by one of Olabud Doogethu team leader).

Over the coming year further upgrades of Wellman Park are planned to include a BMX pump track, more lighting, extensive planting and a family BBQ area for community events.

Ringer Soak Breakfast for New Playground

The Olabud Doogethu team hosted a breakfast, in celebration of the opening of the new playground at the school, as well as updates on the Browns Range Mine!

Jaru Elder Stewart Morton Visit – October 2023

Jaru Elder Stewart Morton has been working with Olabud Doogethu on the creation of cultural artefacts including Boomerangs and Coolamon.

Local kids have been using their new weapons to try and hit animals created out of metal, carefully moderating their aim, speed and sight to hit the target where it counts!

Mulan Junior AFL Programme

Big shout out to Fair Game who has donated footy boots and gear to get a Mulan Juniors AFL programme off the ground.

“We need to find a coach and get some other equipment, but this is such an awesome start,” said Kaleb Lawson, a Remote Youth Engagement Night Officer (YENO) in Mulan.

“Look out Halls Creek. The Mulan Juniors is coming to show you how AFL is played!”







Men's Tribal Area

For the past few months, the Men's Tribal Area (MTA) has been opening every Wednesday 11-3pm and inviting all the men and boys of Halls Creek for a yarn.

These weekly catchups are hitting their stride now, with a number of regulars turning up as well as local stakeholders including NDIS providers and their clients.
Having a weekly place to meet with others in a safe space is proving valuable for local men and boys, who have also enjoyed pitching in with landscaping projects around the site and the construction of a pizza oven.

"Meeting every week in the same place, on the same land, at the same time gives us a real chance to build relationships with the community," said Olabud Doogethu team leader Dean Mosquito.

"It's a relaxed, no pressure environment. Sometimes it's nice just to have a cup of tea and get out of the house. We really urge any men who may be interested to join us. You can do as much or as little as you want down here – we still want you."

Disco Night in Mulan!

Fair Game ended their visit to the remote community with a farewell dinner and disco after a huge day of activities attended by over 20 young people. The lighting system for the night was kindly loaned and set up by the Balgo police (cheers guys) and dinner cooked up by Fair Game.

"What a night! The dinner and disco went down so well for our local young people after a busy day of activities," said Kaleb Lawson, a Remote Youth Engagement Office (Yeno) in Mulan.

Ringer Soak Activities

Olabud Doogethu is providing the youth of the community some activities of sports games, morning and evening teas and putting on movie nights!

Honour Judge Hiton Quail Visit to Halls Creek – December 2023

We loved hosting President of the Children's Court His Honour Judge Hilton Quail to Halls Creek to talk Justice Reinvestment with the Olabud Doogethu team and pick the brains of our local experts.

Judge Quail presides over the Childrens Court of WA, takes carriage of the more serious and complex offending of young people throughout the state and took the opportunity to meet with as many stakeholders as he could whilst visiting the Kimberley.

Olabud Doogethu team leader Jesse Bradshaw said the meeting was "really positive and productive" and the Judge was keen to learn all he could about programmes underway in Halls Creek.

"Judge Quail seemed to enjoy getting out of the office and into the bush, and we felt it was a very like-minded meeting." Bradshaw said.

Judge Quail said visiting Halls Creek was eye-opening and he was impressed by ground roots initiatives such as Mibila, the Men's Tribal Area and the night patrol.

Olabud Doogethu urges Judge Quail to return to Halls Creek for another visit soon, as he is very welcome in their town.

Women's Centre Afternoon Tea

The first Women's Centre meeting was held with afternoon tea, hosted by Olabud Doogethu. Women of Halls Creek came together to discuss ideas for building the Women's Area.







Our Plan for the Future

Priority Projects	Funding	Benefits to the community
Finalisation of Halls Creek Oval Irrigation and Turf Project	Department of Local Government Sport and Cultural Industries and Shire of Halls Creek	Upgrade to AFL Standard to encourage and support clear pathway from EKFL to WAFL to AFL
Finalisation of Town Centre upgrade	State Government Shire of Halls Creek	Improve useability of existing facilities
Seek funding for social housing and key worker accommodation	Shire of Halls Creek	Address housing and worker accommodation shortages
Development of Halls Creek Placemaking Plan	Shire of Halls Creek and State Government	Identify community needs for facilities and services
Tanami Business Park Feasibility	Shire of Halls Creek and State and Federal Governments	Determine viability of establishing a multi precinct business park
Development of Halls Creek Placemaking Plan	Shire of Halls Creek and State Government	Identify community needs for facilities and services
Flood Damage Repair Work	State Government	Completion of AGRN951 work with a value of approx. $2.7M. Repair work completed on 20 roads across the Shire.



Priority Projects	Funding	Benefits to the community
Old Halls Creek Eco Park Feasibility	Shire of Halls Creek and State and Federal Governments	Assess viability of establishing nature stay, eco-park and caravan park at Old Town Enhance aesthetics and provide spaces and places for residents and tourists to engage with country
Capital Road Works	Shire funded/ contribution funding from Main Roads WA	Improved safety, standard and resilience of numerous roads. Project locations include Balgo Mission Road, Billiluna Rd, Lake Gregory Rd, Springvale Lansdowne Rd and Tanami Rd.
Duncan Gordon Upgrade Project	State Funded	Targeted safety and line of sight improvements on three separate areas of the Duncan Rd (Hills sections) including upgrading specific segments from gravel to seal
LRCIP Phase 3	Federal Government	Upgraded Duncan Rd between Slk 7.5 – 10.6 from gravel to seal

Financials



SHIRE OF HALLS CREEK

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2024

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The Shire of Halls Creek conducts the operations of a local government with the following community vision:

The Shire of Halls Creek town and remote communities are economically diverse, caring, and proactive with a strong sense of responsibility and pride.

Principal place of business:
7 Thomas Street
Halls Creek WA 6770

SHIRE OF HALLS CREEK
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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

STATEMENT BY CEO

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

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

Signed on the 19 day of December 2025

Susan Leonard

CEO

Susan Leonard
Name of CEO

SHIRE OF HALLS CREEK
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual	2024 Budget	* Restated 2023 Actual
		$	$	$
Revenue				
Rates	2(a),23	3,490,875	3,645,333	3,452,971
Grants, subsidies and contributions	2(a)	9,395,459	5,661,807	11,531,540
Fees and charges	2(a)	1,102,164	939,507	1,231,993
Service charges	2(a)	4,170	5,016	4,175
Interest revenue	2(a)	518,097	181,200	240,496
Other revenue	2(a)	276,940	245,132	300,725
		14,787,705	10,677,995	16,761,900
Expenses				
Employee costs	2(b)	(5,549,771)	(5,836,235)	(6,496,980)
Materials and contracts		(5,631,957)	(4,225,561)	(4,601,682)
Utility charges		(526,055)	(473,463)	(603,829)
Depreciation		(5,011,038)	(5,803,754)	(5,969,451)
Finance costs		(39,045)	0	(86,330)
Insurance		(527,404)	(668,684)	(623,103)
Other expenditure	2(b)	(303,194)	(437,512)	(423,087)
		(17,588,464)	(17,445,209)	(18,804,462)
		(2,800,759)	(6,767,214)	(2,042,562)
Capital grants, subsidies and contributions	2(a)	2,514,472	4,176,246	3,510,455
Profit on asset disposals		146,157	0	161,182
Loss on asset disposals		(157,591)	0	(242,375)
		2,503,038	4,176,246	3,429,262
Net result for the period		**(297,721)**	**(2,590,968)**	**1,386,700**
Other comprehensive income for the period				
Items that will not be reclassified subsequently to profit or loss				
Changes in asset revaluation surplus	16	2,974,281	0	(3,265,953)
Total other comprehensive income for the period	16	**2,974,281**	**0**	**(3,265,953)**
Total comprehensive income for the period		**2,676,560**	**(2,590,968)**	**(1,879,253)**

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

* Refer to Note 28 Correction of Error

SHIRE OF HALLS CREEK
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024

	NOTE	2024	*Restated 2023	*Restated 1 July 2022
		$	$	$
CURRENT ASSETS				
Cash and cash equivalents	3	9,007,684	12,665,213	7,121,011
Trade and other receivables	5	2,969,616	1,365,779	1,536,941
Other financial assets	4(a)	4,157,613	0	0
Inventories	6	207,856	106,994	116,220
Other assets	7	62,296	341,433	120,000
TOTAL CURRENT ASSETS		16,405,065	14,479,419	8,894,172
NON-CURRENT ASSETS				
Trade and other receivables	5	15,257	12,891	11,188
Property, plant and equipment	8	35,855,954	37,004,597	39,386,768
Infrastructure	9	93,854,860	91,680,984	96,054,607
TOTAL NON-CURRENT ASSETS		129,726,071	128,698,472	135,452,563
TOTAL ASSETS		146,131,136	143,177,891	144,346,735
CURRENT LIABILITIES				
Trade and other payables	11	4,017,684	1,414,305	1,320,304
Other liabilities	12	1,707,068	1,968,867	301,866
Borrowings	13	0	1,739,145	982,737
Employee related provisions	14	285,586	396,349	488,534
TOTAL CURRENT LIABILITIES		6,010,338	5,518,666	3,093,441
NON-CURRENT LIABILITIES				
Borrowings	13	0	0	1,664,704
Employee related provisions	14	111,695	99,162	24,745
Other provisions	15	932,002	1,159,522	1,284,051
TOTAL NON-CURRENT LIABILITIES		1,043,697	1,258,684	2,973,500
TOTAL LIABILITIES		7,054,035	6,777,350	6,066,941
NET ASSETS		139,077,101	136,400,541	138,279,794
EQUITY				
Retained surplus		36,930,802	37,257,879	35,930,994
Reserve accounts	26	4,081,546	4,052,190	3,992,375
Revaluation surplus	16	98,064,753	95,090,472	98,356,425
TOTAL EQUITY		139,077,101	136,400,541	138,279,794

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

* Refer to Note 28 Correction of Error

SHIRE OF HALLS CREEK
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	RETAINED SURPLUS	RESERVE ACCOUNTS	REVALUATION SURPLUS	TOTAL EQUITY
		$	$	$	$
Balance as at 1 July 2022		**34,548,392**	**3,992,375**	**98,356,425**	**136,897,192**
Correction of error	28	1,382,602	0	0	1,382,602
***Restated balance at the beginning of the financial year**		**35,930,994**	**3,992,375**	**98,356,425**	**138,279,794**
Comprehensive income for the period					
Restated net result for the period		1,386,700	0	0	1,386,700
Restated Other comprehensive income for the period	16	0	0	(3,265,953)	(3,265,953)
Restated Total comprehensive income for the period		1,386,700	0	(3,265,953)	(1,879,253)
Transfers to reserve accounts	26	(59,815)	59,815	0	0
***Restated Balance as at 30 June 2023**		**37,257,879**	**4,052,190**	**95,090,472**	**136,400,541**
Comprehensive income for the period					
Net result for the period		(297,721)	0	0	(297,721)
Other comprehensive income for the period	16	0	0	2,974,281	2,974,281
Total comprehensive income for the period		(297,721)	0	2,974,281	2,676,560
Transfers to reserve accounts	26	(29,356)	29,356	0	0
Balance as at 30 June 2024		**36,930,802**	**4,081,546**	**98,064,753**	**139,077,101**

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

* Refer to Note 28 Correction of Error

SHIRE OF HALLS CREEK
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual	*Restated 2023 Actual
		$	$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		2,949,799	3,256,501
Grants, subsidies and contributions		8,303,022	13,603,951
Fees and charges		1,178,291	1,206,198
Service charges		4,170	4,175
Interest revenue		518,097	240,496
Goods and services tax received		545,935	1,096,968
Other revenue		276,940	300,725
		13,776,254	19,709,014
Payments			
Employee costs		(5,486,416)	(6,482,000)
Materials and contracts		(2,749,649)	(5,192,013)
Utility charges		(526,055)	(603,830)
Finance costs		(14,702)	(76,125)
Insurance paid		(527,404)	(623,103)
Goods and services tax paid		(985,572)	(945,124)
Other expenditure		(303,194)	(423,087)
		(10,592,992)	(14,345,282)
Net cash provided by operating activities		3,183,262	5,363,732
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(946,269)	(142,013)
Payments for construction of infrastructure	9(a)	(3,493,182)	(3,847,014)
Capital grants, subsidies and contributions		2,514,472	3,784,303
Proceeds for financial assets at amortised cost		(4,157,613)	0
Proceeds from sale of property, plant & equipment		980,946	1,293,490
Net cash provided by (used in) investing activities		(5,101,646)	1,088,766
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	25(a)	(1,739,145)	(908,296)
Net cash (used in) financing activities		(1,739,145)	(908,296)
Net increase (decrease) in cash held		(3,657,529)	5,544,202
Cash at beginning of year		12,665,213	7,121,011
Cash and cash equivalents at the end of the year		9,007,684	12,665,213

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

* Refer to Note 28 Correction of Error

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

	NOTE	2024 Actual	2024 Budget	*Restated 2023 Actual
		$	$	$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	23	3,490,875	3,645,333	3,452,971
Grants, subsidies and contributions		9,395,459	5,661,807	11,531,540
Fees and charges		1,102,164	939,507	1,231,993
Service charges		4,170	5,016	4,175
Interest revenue		518,097	181,200	240,496
Other revenue		276,940	245,132	300,725
Profit on asset disposals		146,157	0	161,182
		14,933,862	10,677,995	16,923,082
Expenditure from operating activities				
Employee costs		(5,549,771)	(5,836,235)	(6,496,980)
Materials and contracts		(5,631,957)	(4,225,561)	(4,601,682)
Utility charges		(526,055)	(473,463)	(603,829)
Depreciation		(5,011,038)	(5,803,754)	(5,969,451)
Finance costs		(39,045)	0	(86,330)
Insurance		(527,404)	(668,684)	(623,103)
Other expenditure		(303,194)	(437,512)	(423,087)
Loss on asset disposals		(157,591)	0	(242,375)
		(17,746,055)	(17,445,209)	(19,046,837)
Non cash amounts excluded from operating activities	24(a)	5,192,796	5,803,754	6,139,731
Amount attributable to operating activities		2,380,603	(963,460)	4,015,976
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		2,514,472	4,176,246	3,510,455
Proceeds from disposal of assets		980,946	279,654	1,293,490
		3,495,418	4,455,900	4,803,945
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(946,269)	(961,500)	(142,013)
Purchase and construction of infrastructure	9(a)	(3,493,182)	(4,361,246)	(3,847,014)
		(4,439,451)	(5,322,746)	(3,989,027)
Amount attributable to investing activities		(944,033)	(866,846)	814,918
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	26	0	236,500	0
		0	236,500	0
Outflows from financing activities				
Repayment of borrowings	25(a)	(1,739,145)	(1,758,970)	(908,296)
Transfers to reserve accounts	26	(29,356)	(783,727)	(59,815)
		(1,768,501)	(2,542,697)	(968,111)
Amount attributable to financing activities		(1,768,501)	(2,306,197)	(968,111)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	24(b)	7,065,592	4,136,503	3,202,809
Amount attributable to operating activities		2,380,603	(963,460)	4,015,976
Amount attributable to investing activities		(944,033)	(866,846)	814,918
Amount attributable to financing activities		(1,768,501)	(2,306,197)	(968,111)
Surplus or deficit after imposition of general rates	24(b)	**6,733,661**	**0**	**7,065,592**

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

* Refer to Note 28 Correction of Error

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

1. BASIS OF PREPARATION

The financial report of the Shire of Halls Creek which is a Class 3 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements
Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied except for disclosure requirements of:
• AASB 7 Financial Instruments Disclosures
• AASB 16 Leases paragraph 58
• AASB 101 Presentation of Financial Statements paragraph 61
• AASB 107 Statement of Cash Flows paragraphs 43 and 45
• AASB 116 Property, Plant and Equipment paragraph 79
• AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
• AASB 140 Investment Property paragraph 75(f)
• AASB 1052 Disaggregated Disclosures paragraph 11
• AASB 1054 Australian Additional Disclosures paragraph 16

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

The *Local Government (Financial Management) Regulations 1996* provide that:
- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls;
and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from *AASB 116 Property, Plant and Equipment*, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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

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

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

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

Critical accounting estimates and judgements (Continued)
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
• Impairment losses of non-financial assets - note 9
• 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.

Initial application of accounting standards
During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.
• *AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*
This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).

New accounting standards for application in future years
The following new accounting standards will have application to local government in future years:
• *AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
• *AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current*
• *AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
• *AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
• *AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*
These amendments are not expected to have any material impact on the financial report on initial application.
• *AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*
These amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.
• *AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements*
These amendments may result in additional disclosures in the case of applicable finance arrangements.
- Supplier Finance Arrangements
These amendments may result in additional disclosures in the case of applicable finance arrangements.

2. REVENUE AND EXPENSES

(a) Revenue

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

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

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

Revenue Recognition

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

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	$	$	$	$	$
Rates	0	0	3,490,875	0	3,490,875
Grants, subsidies and contributions	5,028,241	0	0	4,367,218	9,395,459
Fees and charges	733,211	0	312,386	56,567	1,102,164
Service charges	0	0	4,170	0	4,170
Interest revenue	0	0	96,208	421,889	518,097
Other revenue	28,642	0	21,733	226,565	276,940
Capital grants, subsidies and contributions	0	2,812,350	0	(297,878)	2,514,472
Total	5,790,094	2,812,350	3,925,372	4,774,361	17,302,177

***Restated for the year ended 30 June 2023**

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	$	$	$	$	$
Rates	0	0	3,452,971	0	3,452,971
Grants, subsidies and contributions	5,025,142	0	0	6,506,398	11,531,540
Fees and charges	1,119,387	0	37,203	75,403	1,231,993
Service charges	0	0	4,175	0	4,175
Interest revenue	0	0	72,352	168,144	240,496
Other revenue	82,031	0	6,325	212,369	300,725
Capital grants, subsidies and contributions	0	3,784,303	0	(273,848)	3,510,455
Total	6,226,560	3,784,303	3,573,026	6,688,466	20,272,355

* Refer to Note 28 Correction of Error

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	Note	2024 Actual	*Restated 2023 Actual
		$	$
Interest revenue			
Interest on reserve account		195,969	89,704
Trade and other receivables overdue interest		96,208	72,352
Other interest revenue		225,920	78,440
		518,097	240,496
The 2024 original budget estimate in relation to: Trade and other receivables overdue interest was $60,000.			
Fees and charges relating to rates receivable			
Charges on instalment plan		4,620	3,000
The 2024 original budget estimate in relation to: Charges on instalment plan was $3,000.			
(b) Expenses			
Auditors remuneration			
- Audit of the Annual Financial Report		88,900	85,180
		88,900	85,180
Employee Costs			
Employee benefit costs		5,447,320	6,339,078
Other employee costs		102,451	157,902
		5,549,771	6,496,980
Other expenditure			
Impairment losses on property, plant and equipment	9(a)	0	47,200
Sundry expenses		303,194	375,887
		303,194	423,087

* Refer to Note 28 Correction of Error

3. CASH AND CASH EQUIVALENTS

	Note	2024	*Restated 2023
		$	$
Cash at bank and on hand		9,007,684	12,665,213
Total cash and cash equivalents		9,007,684	12,665,213
Held as			
- Unrestricted cash and cash equivalents		7,376,683	6,644,156
- Restricted cash and cash equivalents	17	1,631,001	6,021,057
		9,007,684	12,665,213

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 and for which no liability has been recognised.

4. OTHER FINANCIAL ASSETS

	Note	2024	*Restated 2023
		$	$
(a) Current assets			
Financial assets at amortised cost		4,157,613	0
		4,157,613	0
Other financial assets at amortised cost			
Term deposits		4,157,613	0
		4,157,613	0
Held as			
- Restricted other financial assets at amortised cost	16(a)	4,157,613	0
		4,157,613	0

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierachy (see Note 0 (bu) 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.

* Refer to Note 28 Correction of Error

5. TRADE AND OTHER RECEIVABLES

	Note	2024	*Restated 2023
		$	$
Current			
Rates and statutory receivables		1,330,338	768,805
Trade receivables		1,463,516	622,206
GST receivable		287,793	0
Allowance for credit losses of trade receivables		(121,202)	(45,075)
ESL receivable		9,171	19,843
		2,969,616	1,365,779
Non-current			
Rates and statutory receivables		15,257	12,891
		15,257	12,891

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:	Note	30 June 2024 Actual	*Restated 30 June 2023 Actual	1 July 2022 Actual
		$	$	$
Trade and other receivables from contracts with customers		2,171,120	622,206	1,042,632
Allowance for credit losses of trade receivables		(121,202)	(45,075)	(70,870)
Total trade and other receivables from contracts with customers		2,049,918	577,131	971,762

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.

* Refer to Note 28 Correction of Error

6. INVENTORIES

	Note	2024	*Restated 2023
Current		$	$
Fuel and materials		84,978	33,707
Visitor centre stock		57,845	43,115
Post Office stock		65,033	30,172
		207,856	106,994
The following movements in inventories occurred during the year:			
Balance at beginning of year		106,994	116,220
Inventories expensed during the year		(135,359)	(348,498)
Additions to inventory		236,221	339,272
Balance at end of year		207,856	106,994

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.

* Refer to Note 28 Correction of Error

7. OTHER ASSETS

	2024	*Restated 2023
	$	$
Other assets - current		
Prepayments	62,296	0
Accrued income	0	341,433
	62,296	341,433

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

* Refer to Note 28 Correction of Error

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		
	Land	Buildings	Total Property	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	$	$	$	$	$	$
Balance at 1 July 2022	4,240,000	27,833,800	32,073,800	177,525	7,135,443	39,386,768
Additions	0	0	0	24,065	117,948	142,013
Disposals	0	0	0	0	(1,327,483)	(1,327,483)
Depreciation	0	(541,254)	(541,254)	(28,703)	(626,744)	(1,196,701)
***Restated Balance at 30 June 2023**	4,240,000	27,292,546	31,532,546	172,887	5,299,164	37,004,597
Comprises:						
Gross balance amount at 30 June 2023	4,240,000	27,833,800	32,073,800	323,103	7,252,803	39,649,706
Accumulated depreciation at 30 June 2023	0	(541,254)	(541,254)	(150,216)	(1,953,639)	(2,645,109)
***Restated Balance at 30 June 2023**	4,240,000	27,292,546	31,532,546	172,887	5,299,164	37,004,597
Additions	0	36,029	36,029	418,079	492,161	946,269
Disposals	0	(33,976)	(33,976)	0	(958,404)	(992,380)
Depreciation	0	(538,980)	(538,980)	(69,826)	(493,726)	(1,102,532)
Balance at 30 June 2024	4,240,000	26,755,619	30,995,619	521,140	4,339,195	35,855,954
Comprises:						
Gross balance amount at 30 June 2024	4,240,000	27,834,829	32,074,829	741,182	6,453,527	39,269,538
Accumulated depreciation at 30 June 2024	0	(1,079,210)	(1,079,210)	(220,042)	(2,114,332)	(3,413,584)
Balance at 30 June 2024	4,240,000	26,755,619	30,995,619	521,140	4,339,195	35,855,954

* Refer to Note 28 Correction of Error

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Land and buildings					
Land	2	Market approach using recent observable market data for similar properties	Independent registered valuer	June 2022	While the unit rates based on square metres could be supported from market evidence, other inputs such as zoning, restrictions and accessibility required extensive professional judgement and impacted significantly on the final determination.
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties	Independent registered valuer	June 2022	Market or estimated price per square metre.
Buildings - specialised	3	Cost approach using depreciated replacement cost	Independent registered valuer	June 2022	This required estimating the replacement cost for each building by componentising the buildings into significant parts with different useful lives and taking into account a range of factors. Other inputs such as residual value, useful life, pattern of consumption and asset condition required extensive professional judgement and impacted significantly on the final determination.

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

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

(ii) Cost					
Furniture and equipment	N/A	At cost	At cost	N/A	N/A
Plant and equipment	N/A	At cost	At cost	N/A	N/A

9. INFRASTRUCTURE

(a) Movements in Balances

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

	Infrastructure - roads	Infrastructure - other	Infrastructure - landfill	Infrastructure - work in progress	Total Infrastructure
	$	$	$	$	$
Balance at 1 July 2022	79,076,073	6,963,171	1,122,100	8,893,263	96,054,607
Additions	3,625,358	39,838	0	181,818	3,847,014
Revaluation decrements to revaluation surplus	(3,400,687)	0	0	0	(3,400,687)
Impairment (losses) / reversals *	0	(47,200)	0	0	(47,200)
Depreciation	(4,197,032)	(495,568)	(80,150)	0	(4,772,750)
Transfers	8,841,863	0	0	(8,841,863)	0
****Restated Balance at 30 June 2023**	83,945,575	6,460,241	1,041,950	233,218	91,680,984
Comprises:					
Gross balance at 30 June 2023	105,639,318	9,051,175	1,122,100	233,218	116,045,811
Accumulated depreciation at 30 June 2023	(21,693,743)	(2,590,934)	(80,150)	0	(24,364,827)
****Restated Balance at 30 June 2023**	83,945,575	6,460,241	1,041,950	233,218	91,680,984
Additions	3,162,525	330,657	0	0	3,493,182
Revaluation decrements transferred to revaluation surplus	0	2,966,468	(244,050)	0	2,722,418
Depreciation	(3,309,840)	(518,516)	(80,150)	0	(3,908,506)
Transfers	0	100,000	0	(233,218)	(133,218)
Balance at 30 June 2024	83,798,260	9,338,850	717,750	0	93,854,860
Comprises:					
Gross balance at 30 June 2024	108,801,843	19,211,900	717,750	0	128,731,493
Accumulated depreciation at 30 June 2024	(25,003,583)	(9,873,050)	0	0	(34,876,633)
Balance at 30 June 2024	83,798,260	9,338,850	717,750	0	93,854,860

* The impairment loss relates to assets damaged by a flood event. The whole amount was recognised in the asset revaluation surplus relating to the relevant asset class. Refer to Note 16.

** Refer to Note 28 Correction of Error

9. INFRASTRUCTURE (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Independent registered valuer	June 2023	Construction and current condition residual values and remaining useful life assessment inputs.
Infrastructure - other	3	Cost approach using depreciated replacement cost	Independent registered valuer	June 2024	Construction and current condition residual values and remaining useful life assessment inputs.
Infrastructure - landfill	3	Cost approach using depreciated replacement cost and using discounted cashflow methodology for make good estimates	Management valuation utilising independent estimates of future make good costs.	June 2024	Construction costs including discounted future make good cost estimates and remaining useful life estimates.

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

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

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 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years
Landfill assets	30 years
Right-of-use (buildings)	Based on the remaining lease term
Right-of-use (plant and equipment)	Based on the remaining lease term

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.

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.

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 adjusted in the manner that is consistent with the revaluation of the carrying 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.

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.

11. TRADE AND OTHER PAYABLES

	2024	*Restated 2023
	$	$
Current		
Sundry creditors	1,562,615	754,648
Prepaid rates	61,492	38,669
Accrued payroll liabilities	120,469	91,769
ATO liabilities	100,458	119,417
Bonds and deposits held	102,102	95,436
Accrued interest on loans	0	6,215
Accrued expenses	783,225	6,918
Grants repayable	1,287,323	301,233
	4,017,684	1,414,305

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.

* Refer to Note 28 Correction of Error

12. OTHER LIABILITIES

	2024	*Restated 2023	*Restated 2022
	$	$	$
Current			
Contract liabilities	1,053,333	1,315,132	188,850
Capital grant/contributions liabilities	653,735	653,735	653,735
	1,707,068	1,968,867	842,585
Reconciliation of changes in contract liabilities			
Opening balance	1,315,132	188,650	
Additions	0	1,126,482	
Revenue from contracts with customers included as a contract liability at the start of the period	(261,799)	0	
	1,053,333	1,315,132	
The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was $2,691,302 (2023: $2,511,839)			
The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.			
Reconciliation of changes in capital grant/contribution liabilities			
Opening balance	653,735	0	
Additions	0	653,735	
	653,735	653,735	
Expected satisfaction of capital grant/contribution liabilities			
Less than 1 year	653,735	653,735	

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

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

* Refer to Note 28 Correction of Error

13. BORROWINGS

	Note	2024 Current	2024 Non-current	2024 Total	*Restated 2023 Current	*Restated 2023 Non-current	*Restated 2023 Total
Secured		$	$	$	$	$	$
Debentures		0	0	0	1,739,145	0	1,739,145
Total secured borrowings	25(a)	0	0	0	1,739,145	0	1,739,145

Secured liabilities and assets pledged as security
Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Halls Creek.

The Shire of Halls Creek has complied with the financial covenants of its borrowing facilities during the 2023 year.

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 hierachy (see Note 22(i)) due to the unobservable inputs, including own credit risk.

Risk
Details of individual borrowings required by regulations are provided at Note 25(a).

* Refer to Note 28 Correction of Error

14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions	2024	*Restated 2023
Current provisions	**$**	**$**
Employee benefit provisions		
Annual leave	173,256	293,859
Long service leave	112,330	102,490
	285,586	396,349
Total current employee related provisions	285,586	396,349
Non-current provisions		
Employee benefit provisions		
Long service leave	111,695	99,162
	111,695	99,162
Total non-current employee related provisions	111,695	99,162
Total employee related provisions	397,281	495,511

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

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

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

* Refer to Note 28 Correction of Error

15. OTHER PROVISIONS

	Make good provisions	Total
	$	$
Opening balance at 1 July 2023		
Non-current provisions	1,159,522	1,159,522
	1,159,522	1,159,522
Unused amounts reversed	(251,863)	(251,863)
Charged to profit or loss		
- unwinding of discount	24,343	24,343
Balance at 30 June 2024	932,002	932,002
Comprises		
Non-current	932,002	932,002
	932,002	932,002

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

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

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

16. REVALUATION SURPLUS

	2024 Opening Balance	Total Movement on Revaluation	2024 Closing Balance	2023 Opening Balance	*Restated Total Movement on Revaluation	2023 Closing Balance
	$	$	$	$	$	$
Revaluation surplus - Land - freehold land	2,051,769	0	2,051,769	2,051,769	0	2,051,769
Revaluation surplus - Buildings - non-specialised	11,802,142	0	11,802,142	11,802,142	0	11,802,142
Revaluation surplus - Plant and equipment	887,615	0	887,615	887,615	0	887,615
Revaluation surplus - Infrastructure - roads	75,870,424	0	75,870,424	79,271,111	(3,400,687)	75,870,424
Revaluation surplus - Infrastructure - other	4,343,788	2,966,468	7,310,256	4,343,788	0	4,343,788
Revaluation surplus - Infrastructure - landfill	134,734	7,813	142,547	0	134,734	134,734
	95,090,472	2,974,281	98,064,753	98,356,425	(3,265,953)	95,090,472

* Refer to Note 28 Correction of Error

17. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2024 Actual	*Restated 2023 Actual
		$	$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	1,631,001	6,021,057
- Financial assets at amortised cost	4	4,157,613	0
		5,788,614	6,021,057
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	26	4,081,546	4,052,190
Contract liabilities	12	1,053,333	1,315,132
Capital grant liabilities	12	653,735	653,735
Total restricted financial assets		5,788,614	6,021,057

18. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS

Bank overdraft limit		949,000	2,000,000
Bank overdraft at balance date		0	0
Credit card limit		50,000	35,000
Credit card balance at balance date		(6,231)	(11,019)
Total amount of credit unused		992,769	2,023,981
Loan facilities			
Loan facilities - current		0	1,739,145
Total facilities in use at balance date		0	1,739,145
Unused loan facilities at balance date		NIL	NIL

* Refer to Note 28 Correction of Error

19. CAPITAL COMMITMENTS

	2024	2023
	$	$
Contracted for:		
- capital expenditure projects	0	0
- plant & equipment purchases	0	0
	0	0
Payable:		
- not later than one year	0	0

20. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.	Note	2024 Actual	2024 Budget	*Restated 2023 Actual
		$	$	$
President's annual allowance		10,835	10,840	10,304
President's meeting attendance fees		11,035	10,837	10,304
President's ICT expenses		3,438	3,440	3,276
President's travel and accommodation expenses		1,210	100	0
		26,518	25,217	23,884
Deputy President's annual allowance		2,713	2,710	2,576
Deputy President's meeting attendance fees		11,035	10,837	10,304
Deputy President's annual allowance for ICT expenses		3,438	3,440	3,276
Deputy President's travel and accommodation expenses		1,951	100	0
		19,137	17,087	16,156
All other council member's meeting attendance fees		50,391	54,185	51,522
All other council member's ICT expenses		15,734	17,199	16,380
All other council member's travel and accommodation expenses		455	500	0
		66,580	71,884	67,902
	20(b)	112,235	114,188	107,942

(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		521,853		647,533
Post-employment benefits		117,984		110,386
Employee - other long-term benefits		53,139		124,017
Employee - termination benefits		31,619		33,584
Council member costs	20(a)	112,235		107,942
		836,830		1,023,462

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.

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.

21. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There were no events that occurred after the end of the reporting period 30 June 2024

22. 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 HALLS CREEK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

23. RATING INFORMATION

(a) General Rates

RATE TYPE Rate Description	Basis of valuation	Rate in $	Number of Properties	2023/24 Actual Rateable Value*	2023/24 Actual Rate Revenue	2023/24 Actual Interim Rates	2023/24 Actual Total Revenue	2023/24 Budget Rate Revenue	2023/24 Budget Interim Rate	2023/24 Budget Total Revenue	**Restated 2022/23 Actual Total Revenue
				$	$	$	$	$	$	$	$
(i) General rates											
Town	Gross rental valuation	0.08627	337	12,859,628	1,109,400	(1,941)	1,107,459	1,215,539	116,238	1,331,777	1,118,012
Town vacant	Gross rental valuation	0	0	0	0	0	0	3,279	0	3,279	3,262
Rural/Pastoral	Unimproved valuation	0.04613	27	15,853,500	731,322	1,778	733,100	731,322	0	731,322	731,480
Mining	Unimproved valuation	0.38320	35	2,359,550	904,180	60,479	964,659	828,309	0	828,309	832,043
Prospecting/Exploration	Unimproved valuation	0.21840	194	3,184,598	695,516	(98,536)	596,980	570,855	0	570,855	684,420
Total general rates			593	34,257,276	3,440,418	(38,220)	3,402,198	3,349,304	116,238	3,465,542	3,369,217
		Minimum Payment $									
(ii) Minimum payment											
Town	Gross rental valuation	851	3	5,100	2,553	0	2,553	2,553	0	2,553	2,553
Town vacant	Gross rental valuation	1,093	16	67,420	17,488	0	17,488	13,116	0	13,116	14,209
Rural/Pastoral	Unimproved valuation	921	20	72,100	18,420	0	18,420	16,578	0	16,578	18,420
Mining	Unimproved valuation	880	6	6,750	5,280	0	5,280	6,160	0	6,160	5,280
Prospecting/Exploration	Unimproved valuation	548	82	106,545	44,936	0	44,936	141,384	0	141,384	43,292
Total minimum payments			127	257,915	88,677	0	88,677	179,791	0	179,791	83,754
Total general rates and minimum payments			720	34,515,191	3,529,095	(38,220)	3,490,875	3,529,095	116,238	3,645,333	3,452,971
Rate instalment interest							12,727			10,000	10,135
Rate overdue interest							83,481			50,000	62,218

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

*Rateable Value at time of raising of rate.

** Refer to Note 28 Correction of Error

24. DETERMINATION OF SURPLUS OR DEFICIT

	Note	2023/24 (30 June 2024 Carried Forward)	2023/24 Budget (30 June 2024 Carried Forward)	*Restated 2022/23 (30 June 2023 Carried Forward
		$	$	$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32.*				
Adjustments to operating activities				
Less: Profit on asset disposals		(146,157)	0	(161,182)
Less: Movement in liabilities associated with restricted cash		2,596	0	6,168
Add: Loss on disposal of assets		157,591	0	242,375
Add: Depreciation	8(a), 9(a)	5,011,038	5,803,754	5,969,451
Add: Work in progress expensed as project not going ahead		133,218		
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		(2,366)	0	(1,703)
Employee benefit provisions		12,533	0	74,417
Other provisions		24,343	0	10,205
Non-cash amounts excluded from operating activities		5,192,796	5,803,754	6,139,731
(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 *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	26	(4,081,546)	(4,599,417)	(4,052,190)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	13	0	0	1,739,145
- Employee benefit provisions		420,480	417,884	417,884
Total adjustments to net current assets		(3,661,066)	(4,181,533)	(1,895,161)
Net current assets used in the Statement of Financial Activity				
Total current assets		16,405,065	6,175,354	14,479,419
Less: Total current liabilities		(6,010,338)	(1,993,821)	(5,518,666)
Less: Total adjustments to net current assets		(3,661,066)	(4,181,533)	(1,895,161)
Surplus or deficit after imposition of general rates		6,733,661	0	7,065,592

* Refer to Note 28 Correction of Error

25. BORROWING AND LEASE LIABILITIES

(a) Borrowings

		*Restated Actual				Actual			Budget			
Purpose	Note	Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024
		$	$	$	$	$	$	$	$	$	$	$
Triplex		120,145	0	(45,704)	74,441	0	(74,441)	0	50,437	0	(26,477)	23,960
Housing units		497,138	0	(57,868)	439,270	0	(439,270)	0	439,270	0	(498,202)	(58,932)
Plant and equipment		2,030,158	0	(804,724)	1,225,434	0	(1,225,434)	0	1,225,435	0	(1,234,291)	(8,856)
Total		2,647,441	0	(908,296)	1,739,145	0	(1,739,145)	0	1,715,142	0	(1,758,970)	(43,828)

Borrowing Finance Cost Payments

Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ended 30 June 2024	Budget for year ended 30 June 2024	*Restated Actual for year ended
					$	$	$
Triplex	23	WATC	6.69%	1/07/2024	(1,148)	0	(6,433)
Housing units	25	WATC	6.76%	1/10/2024	(33,653)	0	(35,585)
Plant and equipment	26	WATC	1.21%	30/06/2029	20,100	0	(34,107)
Total					(14,701)	0	(76,125)
Total Finance Cost Payments					(14,701)	0	(76,125)

* WA Treasury Corporation

* Refer to Note 28 Correction of Error

26. RESERVE ACCOUNTS

	2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance	2024 Budget Opening Balance	2024 Budget Transfer to	2024 Budget Transfer (from)	2024 Budget Closing Balance	*Restated 2023 Actual Opening Balance	*Restated 2023 Actual Transfer to	*Restated 2023 Actual Transfer (from)	*Restated 2023 Actual Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by legislation/agreement												
(a) Service charge reserve - TV re-broadcasting	66,965	4,589	0	71,554	66,965	0	0	66,965	65,977	988	0	66,965
	66,965	4,589	0	71,554	66,965	0	0	66,965	65,977	988	0	66,965
Restricted by council												
(b) Leave reserve	417,884	2,596	0	420,480	417,884	0	0	417,884	411,715	6,169	0	417,884
(c) Computer upgrade reserve	234,663	1,457	0	236,120	234,663	0	0	234,663	231,198	3,465	0	234,663
(d) Office redevelopment reserve	796,307	4,946	0	801,253	796,307	0	0	796,307	784,553	11,754	0	796,307
(e) Refuse site rehabilitation reserve	63,809	396	0	64,205	63,809	0	0	63,809	62,867	942	0	63,809
(f) Airport reserve	495,743	3,080	0	498,823	495,743	0	0	495,743	488,426	7,317	0	495,743
(g) Road reserve	364,418	2,263	0	366,681	364,418	0	0	364,418	359,038	5,380	0	364,418
(h) Staff housing reserve	567,395	3,524	0	570,919	567,395	545,127	0	1,112,522	559,020	8,375	0	567,395
(i) Aquatic reserve	295,293	1,848	0	297,141	295,293	0	0	295,293	290,934	4,359	0	295,293
(j) EDL community reserve	105,199	654	0	105,853	105,199	0	0	105,199	103,647	1,552	0	105,199
(k) Mosquito reserve	2,030	13	0	2,043	2,030	2,100	0	4,130	2,000	30	0	2,030
(l) Town planning development reserve	642,484	3,990	0	646,474	642,484	236,500	(236,500)	642,484	633,000	9,484	0	642,484
	3,985,225	24,767	0	4,009,992	3,985,225	783,727	(236,500)	4,532,452	3,926,398	58,827	0	3,985,225
	4,052,190	29,356	0	4,081,546	4,052,190	783,727	(236,500)	4,599,417	3,992,375	59,815	0	4,052,190

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

* Refer to Note 28 Correction of Error

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

26. 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 legislation/agreement	
(a)	Service charge reserve - TV re-broadcasting	To be used to fund the upgrade, new purchase of re-broadcasting equipment, for both television and radio, as per the Shire's rebroadcasting commitments.
	Restricted by council	
(b)	Leave reserve	To be used to fund long service leave and/or other significant payments that may be required upon termination of an employee.
(c)	Computer upgrade reserve	To be used to fund the upgrade and/or replacement of the Shire's electronic and network operating system or any of the administrative or financial management computer operating systems.
(d)	Office redevelopment reserve	To be used for the extension/major re-development of the Administration Office building and associated buildings.
(e)	Refuse site rehabilitation reserve	Funds to be set aside for the rehabilitation of the refuse site upon closure.
(f)	Airport reserve	To be used to fund major operational or major capital works required at the Halls Creek Airport.
(g)	Road reserve	To be used for the purchase of major capital upgrade of plant items.
(h)	Staff housing reserve	To be used for the construction, renovation, development or purchase of residential housing and land utilised by the Shire of Halls Creek for the provision of staff housing.
(i)	Aquatic reserve	To be used to fund the upgrade, new purchase of re-broadcasting equipment, for both television and radio, as per the Shire's re-broadcasting commitments.
(j)	EDL community reserve	To distribute monies to members or organisations in the Shire of Halls Creek (other than the Shire itself) to be used solely for not-for-profit projects or activities that benefit the Shire of Halls Creek and EDL NGD (WA) PTY LTD.
(k)	Mosquito reserve	To have access to extra funds in years where mosquito-borne disease/nuisance is greater than normal.
(l)	Town planning development reserve	To be used for town planning and development.

27. 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 2023	Amounts Received	Amounts Paid	30 June 2024
$	$	$	$
0	0	0	0

28. CORRECTION OF ERROR

Year Ended 30 June 2023
During the current year, the Shire undertook a review of transactions recorded in the financial year ended 30 June 2023 following a disclaimer of audit opinion relating to that year then ended. This review identified numerous allocation and classification errors across revenue, expenses, assets and liabilities. These errors were material and pervasive, requiring restatement of substantially all comparative figures in the financial report to reflect the corrected amounts.

As a consequence of the above the Shire has determined that:
- Net assets and total equity were overstated by $8,759,125 as at 30 June 2023.
- Total comprehensive income was overstated by $11,262,817 for the year ended 30 June 2023.
- Closing cash and cash equivalents in the Statement of Cash Flows was overstated by $8,315 for the year ended 30 June 2023; and
- Surplus after the imposition of general rates was understated in the Statement of Financial Activity by $79,287 for the year ended 30 June 2023.

Year Ended 30 June 2022
During the current year, a reassessment was undertaken of grant revenue recognition for the year ended 30 June 2022.
It identified that certain operating grants were incorrectly recorded as other liabilities (contract liabilities) in the statement of financial position.
This resulted in an understatement of revenue and an overstatement of liabilities by $1,382,602, respectively.

Statement of Financial Position	30 June 2023	Increase/ (Decrease)	30 June 2023 (Restated)	30 June 2022	Increase/ (Decrease)	30 June 2022 (Restated)
	$	$	$	$	$	$
CURRENT ASSETS						
Cash and cash equivalents	12,673,528	(8,315)	12,665,213	7,121,011	0	7,121,011
Trade and other receivables	2,283,837	(918,058)	1,365,779	1,536,941	0	1,536,941
Inventories	109,926	(2,932)	106,994	116,220	0	116,220
Other assets	0	341,433	341,433	120,000	0	120,000
TOTAL CURRENT ASSETS	15,067,291	(587,872)	14,479,419	8,894,172	0	8,894,172
NON-CURRENT ASSETS						
Property, plant and equipment	37,036,076	(31,479)	37,004,597	39,386,768	0	39,386,768
Infrastructure	101,605,974	(9,924,990)	91,680,984	96,054,607	0	96,054,607
TOTAL NON-CURRENT ASSETS	138,654,941	(9,956,469)	128,698,472	135,452,563	0	135,452,563
TOTAL ASSETS	153,722,232	(10,544,341)	143,177,891	144,346,735	0	144,346,735
CURRENT LIABILITIES						
Trade and other payables	1,492,817	(78,512)	1,414,305	1,320,304	0	1,320,304
Other liabilities	2,478,432	(1,630,655)	847,777	1,684,468	(1,382,602)	301,866
Borrowings	919,817	819,328	1,739,145	982,737	0	982,737
Employee related provisions	475,432	(79,083)	396,349	488,534	0	488,534
TOTAL CURRENT LIABILITIES	5,366,498	(968,922)	4,397,576	4,476,043	(1,382,602)	3,093,441
NON-CURRENT LIABILITIES						
Borrowings	819,329	(819,329)	0	1,664,704	0	1,664,704
Employee related provisions	96,127	3,035	99,162	24,745	0	24,745
TOTAL NON-CURRENT LIABILITIES	2,074,978	(816,294)	1,258,684	2,973,500	0	2,973,500
TOTAL LIABILITIES	7,441,476	(1,785,216)	5,656,260	7,449,543	(1,382,602)	6,066,941
NET ASSETS	146,280,756	(8,759,125)	137,521,631	136,897,192	1,382,602	138,279,794
EQUITY						
Retained surplus	38,803,396	(424,427)	38,378,969	34,548,392	1,382,602	35,930,994
Reserve accounts	4,052,189	1	4,052,190	3,992,375	0	3,992,375
Revaluation surplus	103,425,171	(8,334,699)	95,090,472	98,356,425	0	98,356,425
TOTAL EQUITY	146,280,756	(8,759,125)	137,521,631	136,897,192	1,382,602	138,279,794

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

28. CORRECTION OF ERROR (Continued)

Statement of Comprehensive Income	2023	Increase/ (Decrease)	2023 (Restated)
	$	$	$
Grants, subsidies and contributions	13,397,544	(744,914)	12,652,630
Fees and charges	1,367,987	(135,994)	1,231,993
Interest revenue	239,304	1,192	240,496
Other revenue	814,394	(513,669)	300,725
Employee costs	(6,269,937)	(227,043)	(6,496,980)
Materials and contracts	(3,289,762)	(1,311,920)	(4,601,682)
Depreciation	(5,969,454)	3	(5,969,451)
Finance costs	(71,622)	(14,708)	(86,330)
Insurance	(640,045)	16,942	(623,103)
Other expenditure	(804,390)	381,303	(423,087)
Capital grants, subsidies and contributions	2,752,243	758,212	3,510,455
Profit on asset disposals	163,807	(2,625)	161,182
Loss on asset disposals	(228,568)	(13,807)	(242,375)
Net result for the period	4,314,818	(1,807,028)	2,507,790
Changes in asset revaluation surplus	5,068,746	(8,334,699)	(3,265,953)
Total comprehensive income for the period	9,383,564	(10,141,727)	(758,163)

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

28. CORRECTION OF ERROR (Continued)

Statement of Cash Flows	2023	Increase/ (Decrease)	2023 (Restated)
	$	$	$
Rates	3,217,831	38,670	3,256,501
Grants, subsidies and contributions	13,696,777	(92,826)	13,603,951
Fees and charges	1,367,987	(161,789)	1,206,198
Interest revenue	239,304	1,192	240,496
Goods and services tax received	1,089,415	7,553	1,096,968
Other revenue	814,394	(513,669)	300,725
Employee costs	(5,991,921)	(490,079)	(6,482,000)
Materials and contracts	(3,315,458)	(1,876,555)	(5,192,013)
Utility charges	(603,829)	(1)	(603,830)
Finance costs	(61,417)	(14,708)	(76,125)
Insurance	(640,045)	16,942	(623,103)
Goods and services tax paid	(1,003,376)	58,252	(945,124)
Other expenditure	(804,390)	381,303	(423,087)
Net cash provided by operating activities	8,009,447	(2,645,715)	5,363,732
Payments for purchase of property, plant & equipment	(141,627)	(386)	(142,013)
Payments for construction of infrastructure	(5,437,307)	1,590,293	(3,847,014)
Capital grants, subsidies and contributions	2,752,243	1,032,060	3,784,303
Proceeds from sale of property, plant & equipment	1,278,056	15,434	1,293,490
Net cash (used in)/provided by investing activities	(1,548,635)	2,637,401	1,088,766
Net (decrease)/increase in cash held	5,552,517	(8,315)	5,544,202
Cash and cash equivalents at the end of the year	12,673,528	(8,315)	12,665,213

28. CORRECTION OF ERROR (Continued)

Statement of Financial Activity	2023	Increase/ (Decrease)	2023 (Restated)
	$	$	$
Revenue from operating activities			
Grants, subsidies and contributions	13,397,544	(1,866,004)	11,531,540
Fees and charges	1,367,987	(135,994)	1,231,993
Interest revenue	239,304	1,192	240,496
Other revenue	814,394	(513,669)	300,725
Profit on asset disposals	163,807	(2,625)	161,182
	19,440,182	(2,517,100)	16,923,082
Expenditure from operating activities			
Employee costs	(6,269,937)	(227,043)	(6,496,980)
Materials and contracts	(3,289,762)	(1,311,920)	(4,601,682)
Depreciation	(5,969,454)	3	(5,969,451)
Finance costs	(71,622)	(14,708)	(86,330)
Insurance	(640,045)	16,942	(623,103)
Other expenditure	(804,390)	381,303	(423,087)
Loss on asset disposals	(228,568)	(13,807)	(242,375)
	(17,877,607)	(1,169,230)	(19,046,837)
Non cash amounts excluded from operating	6,120,267	19,464	6,139,731
Amounts attributable to operating activities	7,682,842	(3,666,866)	4,015,976
Inflows from investing activities			
Capital grants, subsidies and contributions	2,752,243	758,212	3,510,455
Proceeds from disposal of assets	1,278,056	15,434	1,293,490
Outflows from investing activities			
Purchase of property, plant and equipment	(141,627)	(386)	(142,013)
Purchase and construction of infrastructure	(5,437,307)	1,590,293	(3,847,014)
Amounts attributable to investing activities	(1,548,635)	2,363,553	814,918
Outflows from financing activities			
Repayment of borrowings	(908,295)	(1)	(908,296)
Transfer to reserve	(59,814)	(1)	(59,815)
Amounts attributable to financing activities activities	(968,109)	(2)	(968,111)
Surplus or deficit at the start of the financial year	1,820,207	1,382,602	3,202,809
Amount attributable to operating activities	7,682,842	(3,666,866)	4,015,976
Amount attributable to investing activities	(1,548,635)	2,363,553	814,918
Amount attributable to financing activities	(968,109)	(2)	(968,111)
Surplus or deficit after imposition of general rates	6,986,305	79,287	7,065,592

Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

SHIRE OF HALLS CREEK

To the Council of the Shire of Halls Creek

Qualified opinion

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

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

In my opinion, except for the possible effects of the matters described in the Basis for qualified opinion section of my report, the financial report:

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

Basis for qualified opinion

Financial report comparative information not supported with complete and accurate underlying records

I was unable to obtain sufficient and appropriate audit evidence regarding the prior year financial report, as the financial report was submitted for audit purposes without complete and accurate underlying records. My opinion on the financial report for the year ended 30 June 2023 was modified accordingly. My opinion on the current year financial report is also modified because of the possible effect of this matter on the comparability of the current year's figures and the corresponding figures.

Restatement of corresponding figures

I was unable to obtain sufficient and appropriate audit evidence for the restatement of corresponding figures as stated in the Statement of Comprehensive Income, Statement of Cash Flows, Statement of Financial Activity and Note 28 of the financial report. I was unable to confirm these restatements by alternative means and consequently was unable to determine whether any adjustments were necessary on the corresponding figures of these statements.

Infrastructure assets not revalued as required by the Local Government (Financial Management) Regulations

Other Infrastructure assets reported at the carrying values of $6,460,241 and $6,963,171 as at

30 June 2023 and 30 June 2022 respectively in Note 9 (a) of the financial report have not been revalued as required by Regulation 17A(4A)(b) of the Local Government (Financial Management) Regulations 1996 since 30 June 2018. Consequently, I was unable to determine the extent to which the carrying amounts of Other Infrastructure assets are misstated, as it was impracticable to do so. Additionally, I am unable to determine whether there may be any consequential impact on Revaluation Surplus as at 30 June 2023 and 30 June 2022, as well as Depreciation, Net Result for the Period and Retained Surplus as at 30 June 2023.

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 qualified 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 2024, but not the financial report and my auditor's report.

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

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



Grant Robinson
Assistant Auditor General
Delegate of the Auditor General for Western Australia
Perth, Western Australia
19 December 2025



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