

Influence. Support. Expertise.



WALGA

Annual Report 2024-25



Moorditch NOP Dancers
WALGA Welcome to Country Video
Filmography by Mark Wong, Film Nostalgic.

ACKNOWLEDGEMENT OF TRADITIONAL OWNERS

WALGA acknowledges the continuing connection of Aboriginal people to Country, culture and community. We embrace the vast Aboriginal cultural diversity throughout Western Australia, including Boorloo (Perth), on the land of the Whadjuk Noongar People, where WALGA is located and we acknowledge and pay respect to Elders past and present.

WALGA is committed to supporting the efforts of WA Local Governments to foster respectful partnerships and strengthen relationships with local Aboriginal communities.

CONTENTS

President’s Message4
Message from the CEO5
About Us6
Major Projects8
Fast Facts10

INFLUENCE11
Advocacy12
Legislative Reform16

EXPERTISE18
Renewable Energy20
Emergency Management22
Environmental Sustainability25
Environment & Waste28
Planning30
Communities32
Infrastructure36
RoadWise40
Local Government Awards41

SUPPORT43
Member-Centric Services44
WALGA Training52
LGIS Report54

ASSOCIATION GOVERNANCE57
Our People63

FINANCIAL REPORT67

PRESIDENT'S MESSAGE



In the last year of my second and final term as WA Local Government Association President, I am proud to say the 2024-25 financial year has been one of our most successful for driving outcomes for our Members.

WALGA's role in representing, supporting and advocating on behalf of Local Governments across a diverse sector with such a breadth of responsibility and activity, is important and often challenging.

I am heartened that at WALGA, we are a strong voice for the sector in not only campaigning on the issues that matter to our Members, but in supporting the people who live in our Shires, Towns, and Cities.

This effort is clearly represented by WALGA's advocacy role in the 2025 State Election. Through our 2025 State Election campaign *The West at its Best* and extensive advocacy, WALGA presented initiatives and solutions to keep the state running at its best in the areas of climate resilience, emergency management, low carbon, safer roads, connected and inclusive communities, efficient regulation, local planning, workforce development and local government reform.

The platform not only conveyed priorities leading up to the election but also acts as a guide for WALGA's advocacy over the next four years.

As part of our extensive advocacy to both the State and Federal Government, we secured multiple commitments during and after both elections. The most significant being a \$125 million commitment from the State Government to the Regional Road Safety Fund, with this vital funding to go directly to Local Government roads.

Other key policy outcomes included the expansion of the Urban Greening Grant Program, providing funding to WA Local Governments to plant more trees and the commitment from the State Government to invest \$30 million in changeroom upgrades, equipment and events to encourage more women and girls to get involved in community sport.

Since the 2025 State Election, I have met with the Premier and a number of State Government Ministers, Opposition Members and Members of Parliament continuing to advocate on behalf of our Members.

As the authoritative voice and trusted partner for Western Australian Local Government, we will continue to work

with the State Government, advocating to ensure issues impacting Local Government are addressed and that our Members are involved in decision-making that affects their communities.

As always, WALGA hosted a full calendar of events and forums designed to highlight these priority areas and allow Local Governments to come together and discuss key topics with others in the sector.

In addition to the Urban Forest Conference, Aboriginal Engagement Forum, People and Culture Seminar and Local Government Convention, WALGA also hosted its inaugural Local Government Emergency Management Forum and two key Renewable Energy Forums, in November 2024 and June 2025.

In June, I travelled to Canberra to lead the Western Australian cohort of the 2025 National General Assembly of Local Government. Joining more than 110 WA delegates from over 40 WA Local Governments, the event provided opportunities for Local Governments across Australia to advocate on behalf of their communities on a national platform. Almost 190 motions were debated across a range of policy areas including financial sustainability, roads, disaster resilience, health, housing and climate change.

This year, we have been able to strengthen our mutually respectful relationships with Government, industry and across the sector through our advocacy work.

I am proud that WALGA continues to be the authoritative voice for the sector in both campaigning on the issues that matter to our Member Councils and supporting the communities we represent.

As we reflect on 2024-25, I extend my sincere thanks to my Deputy President, Paul Kelly, and WALGA CEO, Nick Sloan, as well as my fellow State Councillors, WALGA staff and our Members for your ongoing support.

Cr Karen Chappel AM JP
President, WALGA

MESSAGE FROM THE CEO



It's always important to reflect on the past year, and over the last 12 months WALGA has continued to drive results that matter, ensuring Local Governments are empowered to deliver for their communities.

I am proud to share the extensive progress WALGA has made and demonstrate through the 2024-25 Annual Report how we continue to represent and support the WA Local Government sector with unwavering commitment.

2024-25 saw both a State and Federal election, and it was pleasing to see our advocacy reflected in both the State and Australian Government priorities across a range of portfolio areas important to our Member Local Governments. These ranged from emergency services, housing, health, environment, road safety and telecommunications.

These commitments highlight the incredible effort of WALGA's teams to successfully advocate for funding and solutions to keep WA running at its best in areas of climate resilience, emergency management, low carbon, safer roads, connected and inclusive communities, efficient regulation, local planning, workforce development and Local Government reform.

WALGA will continue to work with the State and Australian Government to prioritise investment in areas identified as missed opportunities.

Throughout 2024-25, WALGA provided exceptional support to our Members. We've continued to provide resources, opportunities and guidance to enable each Local Government to deliver better outcomes and services for their communities.

WALGA is committed to visiting every Member annually. Throughout 2024-25, WALGA visited 138 of 139 Local Governments.

The Governance and Procurement team assisted Members with 2,648 governance and procurement enquiries whilst proactively advising the sector in relation to Local Government Legislative reform, ensuring Members are kept up to date with the changing compliance landscape.

The WALGA Preferred Supplier Program (PSP) was used for the purchase of more than half a billion dollars' worth of goods, services and works by Members across the financial year.

Importantly, this represented an 11% increase from 2023-24, showing that growth in demand for the PSP continues across the sector. Responding to Member demand, WALGA added Architectural Services, Aboriginal Heritage Advisory Services and Pool Inspections as new categories.

The Employee Relations service recorded 5,746 advisory contacts providing advice on industrial relations and human resources issues. WALGA's Employee Relations team also continued to provide imperative education and support to our Members as Local Governments manage the transition to the State Industrial Relations system.

Our Training Team saw over 3,400 enrolments and delivered training in-person, and via e-learning and virtual classroom formats. The end of the financial year also saw the launch of a new Diploma of Local Government (LGA50120) developed specifically for Local Government Officers, offering both generic and town planning streams.

Dedicated to continuous improvement, in January 2025 WALGA launched its Strategic Plan 2025-2029, following endorsement from State Council in December 2024. This Plan showcases our vision over five years and highlights WALGA's values: Respect, Excellence, Accountability, Collaboration and Curiosity that drive our decision-making.

With our Member Local Governments across Western Australia each possessing their own unique characteristics, challenges, and communities, WALGA will continue to anticipate, understand and respond to Member needs.

As we move forward, I extend my sincere thanks to our President, State Council, Executive team, staff, stakeholders and partners for their dedication and contributions to these successes.

Nick Sloan
Chief Executive Officer

ABOUT US

The Western Australian Local Government Association (WALGA) is an independent, member-based, not-for-profit organisation representing and supporting the WA Local Government sector. Our membership includes all 139 Local Governments in the State.

WALGA uses its influence, support and expertise to deliver better outcomes for WA Local Governments and their communities.

Our Purpose

To leverage the collective strength and influence of the Local Government sector for the benefit of WA Local Governments and their communities. We achieve this through a team of subject matter experts who are professional, agile and committed to driving outcomes for the sector.

Our Vision

To be the authoritative voice and trusted partner for Western Australian Local Government.

Our Values

RESPECT

We act honestly, with integrity and respect.

EXCELLENCE

We strive for excellence and an environment of continuous improvement.

ACCOUNTABILITY

We take responsibility and work openly and transparently.

COLLABORATION

We value strong relationships and partnerships.

CURIOSITY

We encourage a spirit of enquiry, and an innovation mindset.



The West at its Best.

MAJOR PROJECTS

State Election Campaign

In March 2024, WALGA held a workshop with the State Council to discuss the issues and focus areas for WALGA in the lead up to the 2025 State Election. Following this, WALGA developed a campaign consisting of a policy platform that identified a broad range of priority issues to be addressed by the Government over the next four-year term, and a public media campaign focusing on a subset of issues that aligned with key election issues for the community.

WALGA's State Election Campaign *The West at its Best* was successful in securing commitments for a number of important initiatives aligned with WALGA's advocacy in its policy platform. Paid media resulted in 4.6 million impressions served across social, digital, out of home and outdoor media across WA and the dedicated election campaign microsite received over 37,000 visits during the campaign period.

Technology Roadmap

Now in its second year of the four-year Technology Roadmap, WALGA made significant progress in modernising systems and strengthening digital capability.

A dedicated Business Intelligence and Analytics function was established to centralise data management and generate insights to inform decision-making. Key digital initiatives have included preparatory work for a new Member CRM and Portal, and enhancements to WALGA's document management system. Technology governance was also bolstered through the development of a new IT disaster recovery plan, project management framework, and a comprehensive data strategy.

Sustainable Energy Project

In 2024–25, WALGA progressed Phase Two of its Sustainable Energy Project, securing a new three-year contract for 50 participating Members. The arrangement offers fixed-rate renewable energy, unbundled pricing, and access to Synergy's preferential NaturalPower rate, alongside emerging technologies such as demand-side management and vehicle-to-grid integration. Despite rising wholesale energy costs, the project is expected to deliver \$34.7 million in savings over the new term. Combined with Phase One, the initiative is forecast to achieve \$68.7 million in total savings and over 200,000 tonnes of carbon abatement by 2028.

To guide the project's future, WALGA developed a *Beyond 2025 Strategy*, outlining options for evolving the energy model toward sector-linked Power Purchase Agreements, enhanced carbon reporting, and long-term infrastructure planning. The strategy responds to market volatility, renewable energy transitions, and Member climate commitments, and positions WALGA to continue delivering collective value through innovation, aggregation, and strategic procurement. A carbon accounting platform is also in development to support analytics and reporting across the sector.



Artificial Intelligence (AI) Readiness

Throughout 2024-25, WALGA initiated internal and sector-wide readiness evaluations. As part of WALGA's internal readiness generative AI opportunities were explored including initiating a paid Copilot use case discovery process.

To support the sector, WALGA commenced an AI Readiness initiative to support Local Government in navigating the opportunities and risks associated with artificial intelligence technologies as well as identifying gaps. This ongoing project will also inform the development of Member support resources, cybersecurity risk profiling, and internal capability building.

In April 2025, WALGA released the *AI Local Government Sector Briefing Paper*. The paper provided foundational knowledge and practical insights into AI use cases and its potential to enhance service delivery, operational efficiency and innovation, as well as key governance and ethical considerations.

Performance Achievement and Capability Excellence (PACE)

In 2024, WALGA implemented a new performance and development system to support the ongoing commitment to fostering a high-performing, values-driven culture. The PACE System provides a framework for employees to set meaningful goals, build key capabilities, and engage in regular feedback conversations. The System integrates quarterly check-ins and annual reviews to ensure alignment with organisational priorities and individual growth.

PACE is underpinned by WALGA's core values – Respect, Excellence, Accountability, Collaboration, and Curiosity – and leverages an online platform to streamline processes. By encouraging co-creation of goals and strengths-based development, PACE promotes engagement, transparency, and continuous improvement, supporting both individual aspirations and WALGA's strategic direction.

FAST FACTS



PREFERRED SUPPLIER PROGRAM

\$508M

of goods, services and works purchased through the Preferred Supplier Program – an 11% increase from FY2023-2024.

179

new Preferred Suppliers



TAX SERVICES

112

Local Governments subscribed

173

queries responded to



ROAD SAFETY

356

registered Type 1 Child Car Restraint Fitters

811

child car seat inspections and installations



PEOPLE AND CULTURE

30%

employed for 5+ years

19%

employed for 10+ years

72%

full-time employees

21%

part-time employees



EMPLOYEE RELATIONS (ER)

5,746

ER Member interactions

10

Industrial Claims in the WA Industrial Relations Commission and Fair Work Commission

33

ER Alerts updating Members on important matters

7

ER webinars and forums



TRAINING

3,400

short course and eLearning participants

173

short courses delivered

311

participants in WALGA Employee Relations courses

67

courses delivered on-site

26

Certificate III students plus 15 graduates



GOVERNANCE & PROCUREMENT

2,648

enquiries



PUBLIC RELATIONS

7

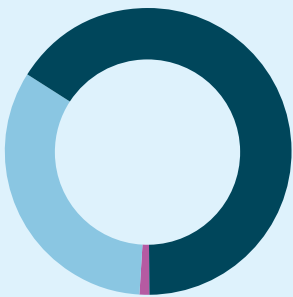
average daily media mentions of WALGA or President Karen Chappel AM JP



LGIS

\$19.2B

worth of Local Government assets protected through LGIS



66%

identify as female

33%

identify as male

1%

undisclosed

INFLUENCE



ADVOCACY

WALGA is the authoritative voice and trusted partner to advocate on behalf of its 139 Member Local Governments to the State and Federal Government. WALGA's advocacy enhances the value of Government programs, initiatives and reform processes for Local Government.

With Members across Western Australia each possessing their own unique characteristics, challenges and communities, it is essential that WALGA's advocacy assists all Local Governments ranging in size and geographical location.

Advocacy positions are therefore raised through regional zones which are geographically aligned and escalated to their elected State Council for further determination.

Significant advocacy and representation to the State and Australian Government occurred throughout 2024-25, resulting in numerous positive outcomes for Members. Outcomes such as those below highlight WALGA's ability to listen to its Members and effectively represent and advocate on the issues that matter most to Local Governments and the communities they represent.

State Industrial Relations Transition Advocacy

WALGA has continued its strong advocacy with the State Government to develop a pathway for WALGA to become a registered Employer Organisation under the *Industrial Relations Act 1979* (WA).

The transition for Local Governments to operate in the State Industrial Relations (IR) system is now complete, with the Regulation providing a two-year transitional period for the application of state awards ceasing 1 January 2025.

WALGA Employee Relations team has continued to provide education and support to Local Governments to manage the transition.



AS PART OF OUR EXTENSIVE ADVOCACY TO BOTH THE STATE AND FEDERAL GOVERNMENT, WE SECURED MULTIPLE COMMITMENTS DURING AND AFTER BOTH ELECTIONS.

– Cr Karen Chappel AM JP,
WALGA President

WA and Federal IR Tribunal Advocacy

Local Governments employ over 25,500 people in WA and are the second largest employer in the State Industrial Relations system. WALGA has continued to monitor new award and general order applications and has made submissions where the interests of the Local Government sector required representation and promotion. This included a general order application for an increase to the award casual loading.

WALGA represented the Local Government sector in the 2025 State Wage Case, to provide an opportunity for the sector to influence minimum wage and award wage rates. WALGA submitted that consideration should be given to wage increases that balance the need for fair wages with the requirement for Local Governments to carefully manage their budgets in the interest of their communities.



In addition to the 2025 State Wage Case, WALGA has also filed written submissions and actively represented Local Governments in matters including important legislative interpretation (section 80BH of the *IR Act*), award classifications and rates of pay, casual employees, flexible working arrangements, employment equity, cultural and ceremonial leave, redundancy provisions and union coverage.

ALGA Representation

In July 2024, WALGA attended the Australian Local Government Association's (ALGA) National General Assembly (NGA) in Canberra on behalf of its 139 Member Local Governments. As well as staying abreast of national priorities, WALGA continued its advocacy in key areas including climate resilience, emergency management, connected communities, infrastructure, and the future of Local Government.

Local Government Fees & Charges

Following successful advocacy in early 2024, the WA Planning Commission agreed to review Local Government Fees and Charges — the first review since 2011. WALGA has supported the process through project design, consultation, and data collection, and continues to work with the State Government while pressing for the review's timely completion.

Patient Assisted Travel Scheme

Following WALGA's long-term advocacy, the State Government increased the Patient Assisted Travel Scheme (PATS) fuel subsidy rate in August 2024. It has long been the case that people living in regional Western Australia have faced reduced access and higher costs for healthcare services than those living in metropolitan areas.

The PATS fuel subsidy rate had not increased since 2009, over which time fuel prices have increased by more than 60 per cent. WALGA continues to push for the Scheme to be reviewed annually so that travel and accommodation costs increase in-line with the Consumer Price Index.

Metropolitan Region Scheme

After extensive advocacy efforts over a number of years, WALGA welcomed long overdue changes to the Metropolitan Region Scheme (MRS) reducing the regulatory burden on Local Government. The changes to the MRS, which had not been altered since 1963, were tabled in Parliament in August 2024 by Planning Minister Hon John Carey MLA.



2025 State Election Campaign

In August 2024, WALGA President Karen Chappel and CEO Nick Sloan presented WALGA's 2025 State Election Campaign Priorities to the Premier, the Hon Roger Cook MLA.

Importantly, throughout 2024-25 WALGA was able to secure its largest number of pre-election commitments from all parties in the lead-up to and following both the State Election in March and Federal Election in May 2025. This was a direct result of WALGA's advocacy efforts at both State and Federal levels.

Nangs

After advocating on behalf of Members and their communities, WALGA welcomed new State Regulations in November 2024 to restrict the supply of nitrous oxide canisters, commonly referred to as 'nangs'. The use of 'nangs' and their disposal causes increasing problems for many WA Local Governments, with the cannisters frequently littered in large quantities in public spaces maintained by Local Government, posing a risk to environmental health, community and amenity. These new supply controls greatly assist in mitigating the negative impacts on both human health and the environment – this was a positive outcome after years of advocacy by WALGA.

Telecommunications service

After ongoing advocacy, WALGA was pleased with a \$2.9 million investment by the State Government and Telstra, to secure critical telecommunications service coverage during extended power outages. The program, announced in November 2024, will see 80 Automatic Transfer Units installed at mobile towers and telephone exchanges in the Wheatbelt and Goldfields.

Arts and Culture

In line with WALGA's advocacy, in December 2024, the State Government announced funding of \$45 million across the next three years to support upgrades for arts and cultural infrastructure across the State. Local Governments were invited to register their interest in a new funding program for support towards refurbishment and equipment needs for Arts and Culture centres across WA.

Urban Canopy

WALGA has long called for measures to increase urban canopy across WA, including in its State Election advocacy campaign. In the lead-up to the 2025 State Election, the State Government announced a re-election commitment of a \$10 million Urban Canopy Growth Grant Program and household 'treebates'.

Regional Road Safety Program

The State Government also announced, if re-elected, that it would invest \$125 million to expand the Regional Road Safety Program onto Local Government roads and deliver \$17.7 million for 23 new signalised pedestrian crossings, in line with WALGA's 2025 State Election Priorities.

Elected Member Superannuation

In February 2025, new provisions were put in place to streamline the process and mandate rules around Elected Member superannuation, reflective of WALGA's ongoing advocacy.

WA Tree Recovery Program

Following strong WALGA advocacy, in May 2025, WALGA welcomed commencement of the State Government's WA Polyphagous Shot-Hole Borer (PSHB) Program for eligible Local Governments. However, WALGA was disappointed following the National Management Group's decision in June 2025 to abandon PSHB eradication plans and move to a management phase. As such, WALGA will continue its advocacy to ensure that Local Government does not bear an unfair burden.

Renewable Energy Forum

As part of continued advocacy in the renewable energy space, WALGA hosted a Renewable Energy Ministerial Forum in June 2025, attended by 74 Local Government representatives. State Government Ministers Hon Amber-Jade Sanderson MLA and Hon John Carey MLA outlined State priorities and launched a Draft Community Benefits Guideline at the Forum. This guide was welcomed by WALGA as a key step towards collaborative outcomes and supporting the Local Government sector to navigate discussions with industry proponents.

THE STATE GOVERNMENT ALSO ANNOUNCED, IF RE-ELECTED, THAT IT WOULD INVEST \$125M TO EXPAND THE REGIONAL ROAD SAFETY PROGRAM ONTO LOCAL GOVERNMENT ROADS.



LEGISLATIVE REFORM

Legislative reform continued to be a major focus in 2024-25, as Tranche 1 reforms from the *Local Government (Amendment) Act 2023* ('2023 Amendment Act') progress toward implementation, and Tranche 2 reforms are enacted through the *Local Government (Amendment) Act 2024* ('2024 Amendment Act').

The *2024 Amendment Act* was assented to on 7 December 2024, with amendments to roles and responsibilities, local laws, and appointment of committee presiding members taking immediate effect. Many Tranche 1 and 2 amendments are still yet to be proclaimed and are dependent on new or amended regulations.

During 2024-25, WALGA analysed proposed legislative changes and provided critical feedback to the Department of Local Government and the Minister's Office, including input on the 2024 Amendment Act. WALGA also leveraged its internal expertise and Member feedback to provide sector submissions as part of Department consultations on:

- Standardised Meeting Procedures Discussion paper
- Draft Regulations for publication of CEO Matters and Online Registers
- Draft Regulations and Ministerial Order for Communications Agreements.

WALGA has been successful in encouraging redrafting of proposed reforms and reconsideration of the reform timetable. WALGA's continued involvement in the reform process reflects its collaborative relationship with the Department and our deep understanding of our Members' needs.

Through Governance and Procurement newsletters, WALGA has been proactively advising the sector, ensuring Members are kept up-to-date with the changing compliance landscape. This has been supported through the provision of new and updated resources as well as direct advice to Members. WALGA has also hosted webinars on key reforms including the *2024 Amendment Act*, Council Member superannuation and owner occupier electoral enrolment eligibility.

WALGA's training content has been continuously updated to reflect the current legislation and to identify reforms on the horizon, with a key focus on ensuring that the Council Member Essentials training will be revised for a new cohort of Council Members following the 2025 elections.

Image: Hon John Carey MLA, Minister for Planning; Lands; Housing; Homelessness, Hon Hannah Beazley MLA, Minister for Local Government; Youth; Minister assisting the Minister for Training and Workforce Development, and WALGA CEO, Nick Sloan.



Local Government Convention

The WALGA Local Government Convention is the landmark event in the Local Government calendar.

Hosted at the Perth Convention and Exhibition Centre from 8-10 October, the 2024 Convention brought together Elected Members, suppliers, Council officers and key stakeholders as part of a unique program of professional development, networking and business opportunities.

In addition to an address from the Minister for Local Government Hon Hannah Beazley MLA, keynote presentations were delivered by Michael McQueen, Lucinda Hartley and Dr Chadden Hunter.

Moderated by Gareth Parker, the State of Play panel session featured former Premier Hon Colin Barnett MLA AC, former leader of the Nationals Hon Brendon Grylls MLA, and Hon Alannah MacTiernan MLC, as they delved into subjects relevant to Local Governments, including road safety, tree canopy and funding for community facilities.

The Convention provides a unique opportunity for the sector to come together from across the State to share collective knowledge, learn from the experiences of others, hear from industry experts and discuss topics relevant to individual Local Governments and the communities they represent.

Thank you to all who attended and helped make the 2024 Convention a success.

EXPERTISE





RENEWABLE ENERGY

Large-Scale Renewable Energy

In September 2024, the WALGA State Council endorsed three advocacy positions relating to renewable energy. These positions have formed the basis of WALGA's policy work on this issue as many Local Governments continue to grapple with the placement, management and impact of renewable energy facilities. WALGA's work to date has been designed to provide practical support for Local Governments dealing with the energy transition, whilst also advocating to the State Government for the appropriate policies and frameworks to be put in place. WALGA's work includes:

- **Research paper**

A research paper was developed to explore the energy transition landscape in Australia, with a focus on WA. It includes the results from a survey of WALGA Members on their views on the Energy Transition.

- **Planning resource**

Development of the planning resource, *Empowering Local Governments – Planning for Renewable Energy*, which provides an overview of current state and local planning frameworks and tools available to Local Governments for managing renewable energy facility development. It also outlines the three development assessment pathways for renewable energy proponents.

- **Community Benefits and Engagement Guide**

Publishing a *Community Benefits and Engagement Guide* to assist Local Governments when working with proponents on large-scale renewable energy projects.

- **Rating research paper**

Developing a report to examine the role of Local Government rates and other rating mechanisms in large-scale renewable energy projects.



Image: Hon Amber-Jade Sanderson MLA, Minister for Energy and Decarbonisation; Manufacturing; Skills and TAFE; Pilbara.

WALGA Renewable Energy Forums 2025

Western Australia is currently undergoing a once-in-a-generation reshaping of the energy sector, and Local Government involvement is essential to ensure local voices are heard throughout this transition. As part of continued advocacy in the renewable energy space, WALGA held a Renewable Energy Ministerial Forum in June 2025 at the Perth Convention and Exhibition Centre. This event followed WALGA's successful Large Scale Renewable Energy Forum, held in November.

Attended by 74 Local Government representatives, the Ministerial Forum brought together State and Local Government to discuss the challenges and opportunities of the energy transition, with a particular focus on community benefits.

State Government Ministers Hon Amber-Jade Sanderson MLA and Hon John Carey MLA addressed Local Governments on their plans for the renewable energy transition and the State Government's priorities.

As Minister for Energy and Decarbonisation, Minister Sanderson announced the release of a *Draft Guideline on Community Benefits for Renewable Energy Projects*, seeking feedback from a range of stakeholders, including Local Government. WALGA welcomed this announcement having called for a consistent set of guidelines and a Statewide strategy to assist Local Government and industry proponents entering negotiations in its State Election priorities.

Following the address, Minister Sanderson engaged in a roundtable discussion with Local Governments. A workshop session was conducted concurrently by PoweringWA, focusing on community benefits.

The Draft Guideline formed a critical part of conversations at the roundtable and in the workshop and represented an important first step in WALGA's ongoing collaboration with the State Government.

WALGA was successful in its request to extend the comment period for the Draft Guideline until 18 August 2025.



EMERGENCY MANAGEMENT

State and National Emergency Management Policy sector representation and submissions

WALGA champions the voice of Local Government through membership on wide-ranging State Government committees, including the State Emergency Management Committee, State Bushfire Advisory Committee, Bushfire Operations Committee and Interagency Bushfire Operations Committee.

WALGA actively contributed to emergency management policy in 2024-25 through a series of submissions shaped by our advocacy positions and Members' insights, including:

- State Recovery Arrangements
- State Hazard Plan – Fire
- Independent Review of Commonwealth Disaster Funding (the Colvin Review)
- State Support Plan – Animal Welfare in Emergencies

WALGA continues to advocate for increased Local Government Grant Scheme funding to ensure that the current and future needs of Local Government Volunteer Bush Fire Brigades can be met, and welcomes the State Government's commitment of \$3.5 million to fund an additional six Community Emergency Services Manager (CESM) positions across regional WA.

Local Emergency Management Arrangements

Since the State Emergency Management Committee (SEMC) approved funding for the Local Emergency Management Arrangements (LEMA) Improvement Program in December 2023, significant progress has been made.

WALGA has established a Local Government LEMA Working Group to guide the co-development of a new model for LEMAs. The group includes representatives from metropolitan, regional, and remote Local Governments, ensuring diverse perspectives. A pilot of the proposed model and supporting templates is now underway with five Local Governments. This pilot will test the practicality and scalability of the new approach.

WALGA also submitted a recommendations paper to the SEMC, outlining how WALGA's advocacy priorities align with the findings of the LEMA Review and the needs identified by Local Governments. These developments mark a critical step forward in building a more consistent, effective, and locally tailored emergency management framework across WA.



Chris Wells, Emergency Services Coordinator and Chief Bushfire Control Officer - City of Kwinana.

WALGA Local Government Emergency Management Forum

WALGA held its first Local Government Emergency Management Forum in June 2025, at the City of Stirling Reception Hall. The theme for the Forum was 'Local Government Future Proof: Preparing today for tomorrow's challenges'. Hon Paul Papalia, CSC MLA, Minister for Emergency Services, provided an opening address.

The Forum brought together more than 140 delegates from Local Government, State Government, not-for-profit organisations and industry, providing an opportunity to build emergency management capability, share valuable insights and strategies and strengthen relationships.

With engaging speakers and a strong program, the Forum included three key sessions: community disaster resilience, crisis communication, and recovery lessons learned.





CEO Bushfire Management Roundtable

The second WALGA Bushfire Management Roundtable was held in March 2025, bringing together executives and subject matter experts from WALGA, LGIS, the Department of Fire and Emergency Services (DFES), and Local Government CEOs of Dandaragan, Albany, Manjimup, Corrigin, Kwinana, and Waroona. The Roundtable provided an opportunity for in-depth discussion of complex issues facing Local Governments in emergency management, and aims to identify, progress and monitor key priorities and actions. Discussions were productive, identifying actions for DFES and for WALGA – focusing on further strengthening support to Local Government CEOs in Bush Fire Brigade (BFB) management, and strategic reform of the Local Government Grants Scheme.

Bushfire Risk Mitigation Coordinators

Our partnership with DFES to host two WALGA Bushfire Risk Planning Coordinators has allowed WALGA to support 10 Local Governments to achieve endorsement of their Bushfire Risk Management Plan, and 17 Local Governments to update their risk assessments in the Bushfire Risk Management System. These positions are now transitioning to Bushfire Risk Mitigation Coordinators assisting four Local Governments to implement treatment strategies aligned to their Bushfire Risk Management Plans.

SUSTAINABLE MANAGEMENT OF THE ENVIRONMENT

WALGA Sustainable Energy Supply Project

The first term of the contract concluded in March 2025. During its three-year tenure, 48 participating WALGA Members achieved estimated savings of \$32 million and offset 119,000 tonnes of carbon.

A procurement process for a new contract term successfully led to the establishment of a new three-year term, which commenced in April 2025 with 50 participating WALGA Members. A strategy has been developed to further enhance the project benefits into the future.

ARENA Project

Through 2024-25, WALGA worked with 22 participating Members to deliver more than 130 new Battery Electric Vehicles (BEVs) and more than 100 charging stations to support the Local Government sector's electric vehicle fleets.

This project, with a combined total investment of more than \$12 million, has been supported by \$3.51 million from the Australian Renewable Energy Agency (ARENA) Future Fuels Program, and a further \$1 million of funding from the Western Australian State Government (Energy Policy WA) under the Accelerating the Local Government Transition to Battery Electric Vehicles in WA Program. The delivery of the vehicles and chargers is the culmination of three years' work by WALGA, project partners, and participating Local Governments.

Urban Greening

Urban forests are a priority issue for the Local Government sector, with WALGA establishing the Local Government Urban Forest Working Group in 2019, adopting an Urban Forest Position Statement in 2023, and developing a template Tree Retention Local Planning Policy in 2024.

Local Governments are playing a leading role in increasing urban canopy cover, including the development and implementation of urban forest and greening strategies, local planning policies for tree retention, significant tree registers and tree bonds, and education and incentive programs.

In 2024-25, WALGA administered the State Government's \$3.75 million Urban Greening Grant Program, which provided grants for tree and understorey planting for Local Governments located in the Boorloo (Perth) and Bindjareb (Peel) regions.

Twenty-six Local Governments received grants for 43 planting projects funded across the three funding rounds. Collectively, the Program will see more than 33,000 trees and 260,000 understorey species planted through winter 2024 and 2025.

The Program also enabled the establishment of an Urban Greening Facilitator position to provide policy and program support to Local Governments to retain and increase urban forests, as well as facilitating knowledge sharing in the sector and more broadly.



WALGA Urban Forest Conference

WALGA's third Urban Forest Conference was held on 14 February 2025 at Murdoch University, with the theme 'Raising Resilience'. The Minister for Energy; Environment; Climate Action, Hon Reece Whitby MLA, and Shadow Minister for the Environment Hon Neil Thomson MLC, addressed the audience.

The Conference brought together over 380 delegates from Local Government, State Government, not-for-profit organisations, industry, and community, providing an opportunity to focus on the unprecedented threats to urban forests from clearing for development, climate change, pests and disease.

The Conference was held in the run up to the 2025 State Election. WALGA was pleased with the commitment by the re-elected State Government to double Perth's tree canopy cover to 30% by 2040, including a new urban canopy growth program (\$10 million) and 'treebates' to encourage Western Australians to plant native trees (\$6.9 million).

1 'Safeguarding Green Spaces, Tackling the polyphagous shot-hole borer' Panel: Mayor Alison Xamon - City of Vincent; Dr Mia Carbon, Deputy Director General, Biosecurity and Emergency Management - DPIRD; Dr Bruce Webber; and Giles Pickard. Facilitated by Josh Byrne.

2 Dr Freya Thomas - City of Melbourne.

3 Gina Williams and Guy Ghouse.

ENVIRONMENT & WASTE

Household Hazardous Waste Program

WALGA delivers the Household Hazardous Waste (HHW) Program, funded by the State Government and administered through the Waste Authority. The program provides free HHW disposal for the community. Nearly 550 tonnes of material was collected from 15 permanent HHW facilities across WA in 2024-25, at a cost of nearly \$1.7 million. WALGA will continue to deliver the program for a further three years from 2025-26.

Polyphagous Shot-Hole Borer

WALGA has continued to take a leading role in advocating for an effective response to the polyphagous shot-hole borer (PSHB) outbreak. Additional funding to escalate the response, research into treatment and control methods and for tree replacement were all key priorities in WALGA's 2025 State Election Priorities and budget submissions.

In July 2024, WALGA provided a deputation to the Consultative Committee on Emergency Plant Pests, Australia's key technical body for coordinating national responses to emergency plant pest (EPP) incursions, on the impacts of PSHB and the implications for Local Government.

With more than 4,500 PSHB-infested trees removed and no effective treatment identified, WALGA was successful in securing State Government funding to replace trees, with the announcement of the \$7.2 million WA Tree Recovery Program in August 2024.

On 19 June 2025, the National Management Group announced it would abandon eradication plans for PSHB, moving to a management phase.

WALGA continues its advocacy for the Local Government sector to be included in the development of long-term PSHB management arrangements.

H5 Bird Flu

WALGA is supporting the sector to prepare for the likely arrival of H5 Avian Influenza (Bird Flu) into Western Australia. WALGA hosted a Local Government webinar in August 2024 on the risks associated with Avian Influenza and outlined actions Local Governments can take if the virus is detected in their area. In May 2025, in response to the emerging threat of H5 Bird Flu, WALGA established a dedicated internal team to support Local Governments in their preparedness efforts. WALGA continues to work with State Government agencies to ensure that Local Government is appropriately considered and included in arrangements to respond to H5 Bird Flu.



WALGA Climate Change Declarations

Sixty-one Local Governments have now made climate change declarations, committing to actions to reduce their emissions and adapt to the impacts of climate change.

Native Vegetation Regulation

WALGA held seven Native Vegetation Regulation Clearing events during the year, with over 180 Local Government officers attending. The events were held in the Shires of Katanning, York, Corrigin and Tammin and the Cities of Busselton, Joondalup and Gosnells.

In response to feedback from Members, WALGA undertook a comprehensive analysis of data associated with Local Governments' interaction with native vegetation clearing regulations and developed a suite of recommendations to improve timeframes, cost and complexity. This work formed the basis of a new Native Vegetation Regulation Advocacy Position, which was endorsed at the May 2025 State Council meeting.

Authorised Officer Training

For the first time, WALGA hosted the Department of Water and Environmental Regulation (DWER) Authorised Officer Training.

This newly updated course enables Local Government officers to become Authorised Officers under the *Environmental Protection Act 1986*, combining theoretical knowledge with practical exercises. The training equips participants with enforcement powers to support DWER and fosters a growing network of officers capable of upholding the Act. The course has been enthusiastically received, with 42 officers completing the training at the two sessions delivered in 2025, and two more scheduled for later in the year.

PLANNING

Planning Reform

WALGA plays an important role in advocating for the needs of Local Government as they deliver the State Government’s planning reform agenda.

WALGA is supporting Local Government through the ongoing reform process, which involves concurrent legislative, regulatory, and policy changes, with a particular focus on addressing the housing crisis and fulfilling the State’s commitments under the National Planning Reform Blueprint.

WALGA prepared submissions on the following matters throughout 2024-25:

- Metropolitan Region Scheme (MRS) and draft Clause 28 Notice of Resolution – Consultation Response
- Local Government Design Review Panel Manual – Consultation Response
- Environmental Protection Amendment Regulations (No 2) – Consultation Response
- *Building and Construction Industry Training Fund and Levy Collection Act 1990* – Issues Paper
- WA Planning Manual Local Planning Policies – Consultation Response
- Public Building Regulations Submission
- Child Care Premise Position Statement – Consultation Response

Following successful advocacy in early 2024, the Western Australian Planning Commission agreed to undertake a review of Local Government Fees and Charges. This is an area of policy that has been an active advocacy piece for WALGA for more than 13 years, since the last time the fees were reviewed.

WALGA has provided extensive support and input into the review, including the design and structure of the project, the level and extent of consultation, and the design of data collection. WALGA continues to work constructively with the State on the review, while strongly advocating that the reviewed fees be finalised as early as possible.



WALGA Local Government Planning Showcase

The fourth annual WALGA Local Government Planning Showcase was held alongside the 2024 WALGA Convention in October, with more than 200 delegates from 38 Local Governments across the State in attendance.

The Showcase featured an address by the Minister for Planning; Lands; Housing; Homelessness, Hon John Carey MLA, who highlighted the importance of Local Government planning to WA and thanked the sector for their ongoing contributions to the planning industry.

The Showcase also included case studies and presentations on leading Local Government planning practice and policy initiatives. Delegates were also able to interact with industry suppliers in the Convention exhibition space.

Hon John Carey MLA, Minister for Planning; Lands; Housing; Homelessness.

COMMUNITIES

Public Health

With the commencement of Stage 5 of the *Public Health Act 2016*, Local Governments are required to develop and publish Local Public Health Plans by 4 June 2026. Through its membership of the Department of Health Public Health Planning Reference Group, WALGA advocated for Local Governments to be supported to prepare and implement Local Public Health Plans, particularly in relation to the inclusion of the State Government's new priority to address the health impacts of climate change.

WALGA provided submissions to the State Government on the draft State Public Health Plan Objectives and Priorities, the draft State Public Health Plan 2025-2030 and the draft Public Health Planning Guide for Local Government. These submissions were informed by the WALGA Local Government Public Health Plans Reference Group. In addition, WALGA hosted a webinar for the Department of Health to provide an overview of the Local Government Guide.

Regional Primary Health

The responsibility for the provision of healthcare services in Australia rests with the Australian and State Governments. However, in some regional areas, Local Governments are having to step in to secure adequate access to these services for their communities. WALGA commissioned Rural Health West to undertake a Local Government Primary Healthcare Service Survey to examine the extent to which Local Governments were providing support to secure primary healthcare services.

Sixty-nine Local Governments reported contributing financial and/or in-kind support towards primary healthcare services at a net cost of \$6.8 million, with 92% of respondents' financial or in-kind support for general practice services undertaken by Local Governments with populations of 1,000 to 5,000.

The Survey Report has been shared with Local Governments and underpinned WALGA's advocacy for increased funding and systemic reform in its 2024-25 State Budget and 2025 Federal Election submissions.

Public Libraries Forum

In October 2024, WALGA held an inaugural state-wide Public Libraries Forum with the theme 'Foundations for Community Partnerships'.

The Forum, hosted by the City of Fremantle library, is an annual WALGA commitment under the *WA Public Libraries Strategy 2022-2026*. Attendees gained the skills to engage with the WALGA State Election campaign, 'Renew our Libraries', which called for sustainable funding for public libraries, and the opportunity to network with others in the sector.

WALGA co-chairs the Public Libraries Working Group with the State Library of Western Australia, a key mechanism for providing advice and advocating for the vision of a vibrant and sustainable 21st century public library network.



Child Safeguarding

WALGA hosted a Child Safeguarding CEO Breakfast in December 2024 with the Department of Local Government, Sport and Cultural Industries. Facilitated by the Western Australian Council of Social Services (WACOSS), the session focused on the role of CEOs in managing child safeguarding risks and promoting child safety and wellbeing within Local Governments.

WALGA also partnered with the Ombudsman, jointly delivering an information webinar and an in-person workshop on the Local Government Reportable Conduct Scheme. These sessions were targeted at Local Government CEOs and Executives who are responsible for conducting investigations into allegations of reportable conduct by Local Governments.

Government Regional Officer Housing

There is a critical need for more Government Regional Officer Housing (GROH) to support the effective delivery of public services such as teaching, healthcare and policing in regional and remote Western Australia.

The Department of Communities Housing and Assets team (now Department of Housing and Works) presented an overview of State Government housing programs and delivery at the July 2024 State Council Strategic Forum.

The Department of Treasury's Housing Supply Unit (HSU) presented at the September 2024 State Council Strategic Forum on the role, work and priorities of the HSU to boost housing supply and affordability, and expand workforce capacity.

In November 2024, WALGA hosted a Department of Communities workshop with representatives from Local Governments and the Departments of Treasury and Planning, Lands and Heritage. The workshop considered issues, barriers and potential options to facilitate increased State Government provision of GROH and participation by Local Government.



Aboriginal Cultural Heritage

WALGA continues to support Local Governments in complying with the requirements of the amended *Aboriginal Heritage Act 1972*. A further three regional roundtable discussions were held in the South West, Great Eastern and Goldfields-Esperance country zones to discuss implementation challenges and establish local level relationships with the Department of Planning, Lands and Heritage (DPLH) Regional Managers.

WALGA facilitated an Aboriginal Cultural Heritage Survey Program webinar with DPLH to provide an overview of the ten-year Heritage Survey Program, which aims to support eligible applicants to fund Aboriginal heritage surveys on unsurveyed or high-priority areas of the State.

WALGA also established a new category of the Preferred Supplier Program (PSP) to assist Local Governments requiring Aboriginal cultural heritage surveys. The new category includes eight experienced Preferred Suppliers that can undertake surveys throughout WA.

Aboriginal Elected Member Roundtable

WALGA hosted its first Aboriginal Elected Member Roundtable in April 2025. The Roundtable provided a valuable opportunity for Aboriginal Elected Members from across the State to connect with WALGA's Senior Leadership to share their experiences, achievements, challenges and aspirations as Councillors.

Attendees also discussed how WALGA can assist and support Aboriginal Elected Members in their roles.

The Roundtable provided WALGA with important insights and direction as we strive to increase the cultural competency, safety and access to our services and support for current and prospective Aboriginal Elected Members. WALGA is drawing on the outcomes of this first Roundtable to lay the foundations for greater connectivity and collaboration across the Local Government sector.

1 Cr Barry Winmar, WALGA State Councillor and Deputy Mayor – City of Kwinana.

2 Gina Williams and Guy Ghouse.

3 Maali Boodjar - Centre Stage at NAIDOC Week Fashion Show Panel: Ash Maher - Marketing Manager, Midland Gate Shopping Centre; Miranda and Peter Farmer Snr - Farmer Designs; and Karen Hayden - Aboriginal Engagement Officer, City of Swan.



WALGA Aboriginal Engagement Forum

The annual Aboriginal Engagement Forum has grown in stature to become a key event in the Local Government calendar. This year's theme, 'Doyntj-Doyntj Maladjiny (Growing Together)', explored the power of unlocking collaboration to form meaningful partnerships and transform relationships with Aboriginal people to deliver positive impact.

The Forum, held in April 2025 at the State Reception Centre, Kaarta Gar-up (Kings Park), was attended by over 250 delegates from 54 Local Governments (representing 16 WALGA zones), including WALGA State Councillors and Aboriginal and non-Aboriginal Elected Members.

The program for the event was developed in close consultation with the Forum Reference Group, which comprised 75% Aboriginal representation.

An outdoor Yarning Space was included to provide a hub for delegates to reflect, network, re-energise and engage directly with selected stakeholders and event sponsors.





INFRASTRUCTURE

Rail Interface Agreements with PTA and Arc Infrastructure

Negotiated over a period of three years, WALGA has now concluded the process to prepare an updated version of the Public Transport Authority (PTA), Local Government, and Main Roads WA Road/Rail Interface Agreement. This Agreement outlines the responsibilities of each party in terms of cooperatively managing safety at road/rail interfaces, allocates specific activities to the parties of the Agreement, provides a framework to assess risks at crossings, mandates courses of action in specific situations, and lists the appropriate contacts at each relevant agency.

WALGA was instrumental in ensuring that any revisions to the Agreement did not commit Local Governments to activities they would be unwilling to undertake and did not assign responsibilities with additional significant risks to Local Government. Most notably, this Agreement solved the critical issue for Local Governments on the PTA electrified network: the substantial administrative burden of undertaking urgent maintenance tasks behind the boom gates. The final revised Agreement was sent to the relevant Local Governments in January 2025 and all Local Governments returned signed copies in March 2025.

Work on the Arc Infrastructure Interface Agreement is ongoing, with significant progress made toward the completion of a final draft.

Bus Stop Infrastructure Partnership Agreement with PTA

The third version of the agreement, which builds on previous iterations with some amendments, has been signed into practice by the Public Transport Authority and WALGA, and will remain in effect through to 2028-29.

Originally introduced in 2015, the agreement clarifies the respective roles and responsibilities of the PTA and Local Governments in the delivery and upkeep of bus stop infrastructure. It establishes a clear framework for communication and consultation to be followed in a range of circumstances, such as route changes, the installation or removal of bus stops, and infrastructure upgrades.

The agreement applies to all Local Governments serviced by SmartRider-enabled regular public transport routes, excluding school bus services.

Local Government Transport and Roads Research and Innovation Program

Local Government Transport and Roads Research and Innovation Project (LG TRRIP) is a partnership between WALGA, Main Roads WA and the National Transport Research Organisation. The objective is to undertake research and provide guidance to Local Governments that has practical and economic benefit.

The following projects were completed in 2024-25:

- design and construction guideline for the use of crushed recycled concrete in local roads
- guideline for the use of recycled asphalt pavement (RAP) in asphalt roads
- guideline for the use of crumbed rubber modified bitumen in sprayed seal applications
- a catalogue of standard pavement profiles for local roads.

Webinars were held to introduce these tools to Local Government officers and the materials can be accessed via the WALGA website.

Road Condition Surveys

A five-year program to survey the condition of all roads of regional significance across the State was completed in 2024-25. The final contract comprised the survey of the Gascoyne, Pilbara and Kimberley regions. All the data, including video, was provided to each Local Government and uploaded to the Local Government's Pavement Management System.

This data will assist Local Governments to:

- substantiate applications for Federal and State funding
- support and optimise their investment and maintenance planning
- evaluate road improvement treatments
- provide evidence of pre-disaster function and conditions required to substantiate disaster relief funding for flood damage.

User Guides for Calculating the Cost of Road Wear

WALGA published revised guidelines that provide a methodology to calculate the cost of road wear for a defined freight task on sealed and unsealed roads. The estimated cost can be used as the basis for a Local Government to negotiate cost recovery from an industry (typically mining activity) that is planning to use a local road to transport large amounts of freight. The guides were first published in 2015 and 2019, and have been revised to reflect the significant cost escalation that has occurred in recent years. An online calculator has also been developed to make it easier to utilise the methodology.





Multi-Criteria Analysis Model Progress

Work continued modifying the Multi-Criteria Analysis (MCA) models used to prioritise projects in each Regional Road Group. These models support the Regional Road Groups to evaluate and select projects for funding under the Road Project Grant funding pool, ensuring that strategic thinking and regional focus is applied to project selection and prioritisation.

The genesis of this project is the new State Road Funds to Local Government Agreement, which includes commitments to increase application of the Safe System approach for road safety and increase sustainable road construction practices through a greater use of recycled materials.

A revised MCA tool has been developed and implemented in the Gascoyne, Great Southern, and South West regions. Work is ongoing on the MCA update processes in the Kimberley, Pilbara, Mid West, Goldfields-Esperance, Wheatbelt North, and Wheatbelt South regions.

Active Transport Policy Development

WALGA, in collaboration with Local Government, identified key gaps in active transport policy and infrastructure provision.

In response, the Transport and Road Team developed a discussion paper on active transport, informed by insights gathered through extensive engagement with Local Governments.

WALGA also hosted two dedicated events to involve Elected Members and expert stakeholders in the conversation. This work forms the foundation for the next stage, which will focus on developing a formal policy position to guide and support active transport initiatives across the sector.



Streetlighting

Following WALGA's extensive advocacy to both Western Power and the Economic Regulation Authority, the first Streetlight Asset Management Strategy was published by Western Power in 2024-25. WALGA was engaged throughout the year in developing the process for consultation with Local Governments for a revised strategy. Critically, this strategy provided for the suburb-wide replacement of old, inefficient and ineffective lights, fully funded by Western Power on a prioritised basis.

WALGA will be seeking to capture learnings from the large-scale projects undertaken during the year and press for an accelerated program to deliver significant cost and greenhouse gas emission savings for Local Governments over the coming years.

Underground Power

The final project in the former State Underground Power Program was completed in the City of Bayswater in 2024-25. Several projects were initiated or developed under the pilot Network Renewal Underground Power Program, but the major focus was working with Western Power and Energy Policy WA to develop the Targeted Underground Power Program, with plans to deliver underground power across 38 large projects spread among 14 Local Government areas between 2025-26 and 2032-33.

A new co-funding agreement template between a participating Local Government and Western Power was developed. The affordability of underground power – particularly in lower socio-economic areas and for individual households facing financial hardship – remains a key challenge to ensuring the viability of the program. Work will continue on this throughout 2025-26.

Telecommunications

WALGA amplified advocacy for equitable telecommunications coverage, resilience and capacity, based on the policy positions articulated to the Federal Regional Telecommunications Review and the State Parliament Standing Committee on Public Administration Inquiry into Regional Telecommunications submitted in mid-2024.

It was encouraging to note the response to issues raised in pre-election commitments and work being undertaken by the telecommunications companies and State Government agencies.



RoadWise Councils

During 2024-25, another ten Local Governments registered as a RoadWise Council by making a formal commitment to regular engagement and action for road safety. This brings the total number of RoadWise Councils to 76. Throughout the year, Road Safety Advisors provided advice and assistance to RoadWise Councils, and general road safety advice, tools and information was available to all other Local Governments.

RoadWise Recognised

The RoadWise Recognised initiative is designed to motivate and guide RoadWise Councils towards effectively managing road safety performance on the local road network. During the year, RoadWise Councils recorded more than 700 local road safety activities and were allocated a combined 30,000 points in recognition of the road safety activity undertaken.

2024 RoadWise Council Road Safety Awards

In addition to activity points, RoadWise Councils are acknowledged by being awarded Ribbons for taking a holistic approach to road safety. RoadWise Councils' Ribbon status was announced at the WALGA Local Government Awards night in August. With one RoadWise Council (the Shire of Manjimup) receiving the maximum five Ribbons, another five RoadWise Councils received four Ribbons each, 18 collected three Ribbons, 23 received two Ribbons, and 13 achieved one Ribbon.

Child Car Seat Fitter Training and Support

Training and ongoing support was provided to enable members of the public to access child car seat safety information, advice and fitting services. Training in Type 1 Child Car Restraint Fitting was delivered in monthly intakes, with 23 participants completing the first unit of competency and 17 completing the second, to become accredited Fitters.

WALGA's road safety team provided specialist advice to the network of 356 registered Type 1 Child Car Restraint Fitters, who collectively reported completing 811 child car seat inspections and installations.

More than 37% of those child car seats inspected by trained fitters in WA were found to be incorrectly installed.

The team also responded to 241 enquiries through the Child Car Seat Safety Information Line.

WALGA Local Government Awards

In August, WALGA hosted the 2024 Local Government Awards at Winthrop Hall at the University of WA.

WALGA's Local Government Awards, sponsored by LGIS and the Department of Local Government, Sport and Cultural Industries, serve as a platform to recognise and celebrate the remarkable achievements and lasting contributions of Elected Members and Officers.

Opened with a Welcome to Country by Cr Barry Winmar, WALGA State Councillor, and speeches from WALGA President Karen Chappel AM JP and the Honourable Hannah Beazley MLA, Minister for Local Government, 2024 marked a significant milestone as the Awards evolved into a stand-alone event allowing recipients to celebrate with their families, colleagues and collaborators who have supported them on their Local Government journey.

The Local Government Awards include:

Merit Award

For notable service and contributions to WALGA, Local Government and/or the Local Government sector.

Troy Pickard Young Achievers Award

Named in memory of former WALGA President Troy Pickard, the award recognises the contributions and commitment to Local Government by Elected Members or employees in the sector aged 35 years or under.

Eminent Service Award

For eminent service and distinguished contributions to WALGA, Local Government and/or the Local Government sector.

Local Government Medal

For exceptional service, achievements, and contributions of the highest degree in service of the Local Government sector.

WALGA Life Membership

For outstanding service and contribution to WALGA, the sector and the community.

Image: Hon Hannah Beazley MLA, Minister for Local Government; Youth; Minister assisting the Minister for Training and Workforce Development.



SUPPORT



Local Government Medal and WALGA Life Membership

The Local Government Medal in 2024 was awarded to two recipients who have provided exceptional long-standing service, outstanding achievements and significant contributions to WALGA and the entire Local Government Sector.

Four individuals were also presented with WALGA Life Membership – awarded to those who have demonstrated outstanding service to WALGA, the sector and the community over many years:

- Cr Doug Thompson - City of Fremantle
- Mr Frank Cvitan - City of Wanneroo
- Mayor Logan Howlett - City of Cockburn
- President Phillip Blight - Shire of Wagin

From the dedication of long-serving Elected Members to the individual brilliance of Local Government staff, WALGA is proud to recognise all Award recipients as they benchmark excellence in the sector.



Carol Adams OAM

The first female Mayor of the City of Kwinana, Carol Adams OAM was an Elected Member for a total of 26 years, highly respected for always fostering inclusivity and dynamic community engagement.

Her contributions have not only advanced Kwinana's development but have also set a benchmark for Local Government excellence in Western Australia.



Hon Paul Omodei MLA

In a career spanning over four decades, Hon Paul Omodei MLA has made an exceptional contribution to the Local Government sector.

Paul's unwavering dedication and exceptional contributions have significantly enriched Local Government and communities across Western Australia.



PROVIDING MEMBER-CENTRIC QUALITY SERVICES

Member Visits

WALGA exists to support Local Government.

We are conscious that whilst our Members share many challenges, each Local Government is also unique.

Recognising this uniqueness, WALGA is committed to visiting every Member annually. It's through these face-to-face visits that we stay connected to our Members and truly understand their priorities and challenges. This deep and individual understanding ensures WALGA's support continues to reflect the needs and aspirations of all Local Governments.

WALGA's 2025-2029 Strategic Plan was launched in April 2025, with objectives focused on outcomes for Local Government. Under the pillars of 'Influence', 'Support', 'Expertise' and 'Explore', the Strategic Plan was devised to ensure WALGA remains the authoritative voice and trusted partner of Local Government – always anticipating, understanding and responding to Member needs.

**THROUGHOUT 2024-25,
WALGA VISITED 138 OF
OUR 139 MEMBERS.**



Preferred Supplier Program

The Preferred Supplier Program (PSP) simplifies procurement for Members, providing them with administrative savings, contractual benefits, and advice and support from WALGA when procuring through the PSP.

In 2024-25, the Preferred Supplier Program was used for the purchase of over \$508 million of goods, services and works by Members – an 11% increase from 2023-24.

Members had access to over 1,100 Preferred Suppliers across 12 different Panels and over 150 categories.

In response to Member demands, WALGA added the new categories of Architectural Services, Aboriginal Heritage Advisory Services and Pool Inspections to the PSP.

**IN 2024-25 THE PREFERRED
SUPPLIER PROGRAM WAS USED
FOR THE PURCHASE OF OVER
\$508 MILLION OF GOODS,
SERVICES AND WORKS BY
MEMBERS – AN 11% INCREASE
FROM 2023-24.**



Employee Relations Advice

The Employee Relations (ER) service recorded 5,746 advisory contacts in 2024-25, providing advice on Industrial Relations and Human Resources issues – a 3.34% increase from 2023-24.

In addition, the ER service:

- Sent 33 ER Alerts to Members, covering key HR/IR issues and legislative and award changes, new ER resources, events and initiatives.
- Represented Local Governments in 10 industrial claims in the Western Australian Industrial Relations Commission and the Fair Work Commission.
- Continued its representation in the proceedings on behalf of Members in a matter to determine the appropriate union coverage for Local Governments.
- Delivered 22 training sessions including 14 delivered on site.
- Provided education and advice on the new Long Service Regulations and Industrial Relations legislative changes.
- Assisted Local Governments in a consultancy capacity with seven enterprise/industrial agreement negotiations, six position description classifications and nine compliance reviews of industrial agreements.
- Provided significant sector and subscriber support.



WALGA People and Culture Seminar

The People and Culture Seminar was hosted at the Perth Convention and Exhibition Centre in July 2024, attracting 142 delegates from across WA to learn from industry experts as well as network with fellow professionals to establish new contacts for ongoing advice and support. The event demonstrated WALGA's knowledge in the People and Culture space, and provided an opportunity to showcase the support available to Local Governments.

1 Hon Hannah Beazley MLA, Minister for Local Government; Youth; Minister assisting the Minister for Training and Workforce Development.

2 Dr Paula Smith, CEO – Global Institute of Training and Presenting.



Governance and Procurement Advice

The Governance and Procurement team assisted Members with 2,648 governance and procurement enquiries throughout the 2024-25 financial year.

Subscriber numbers remained very high, with 136 (98%) Local Governments subscribed to WALGA's Governance newsletter, 117 (84%) to the Local Laws service and 127 (91%) to the Procurement Toolkit.

From these subscriber Local Governments, 349 users were added to the Governance subscription, 388 to the Procurement subscription and 105 were added to the Local Laws service.

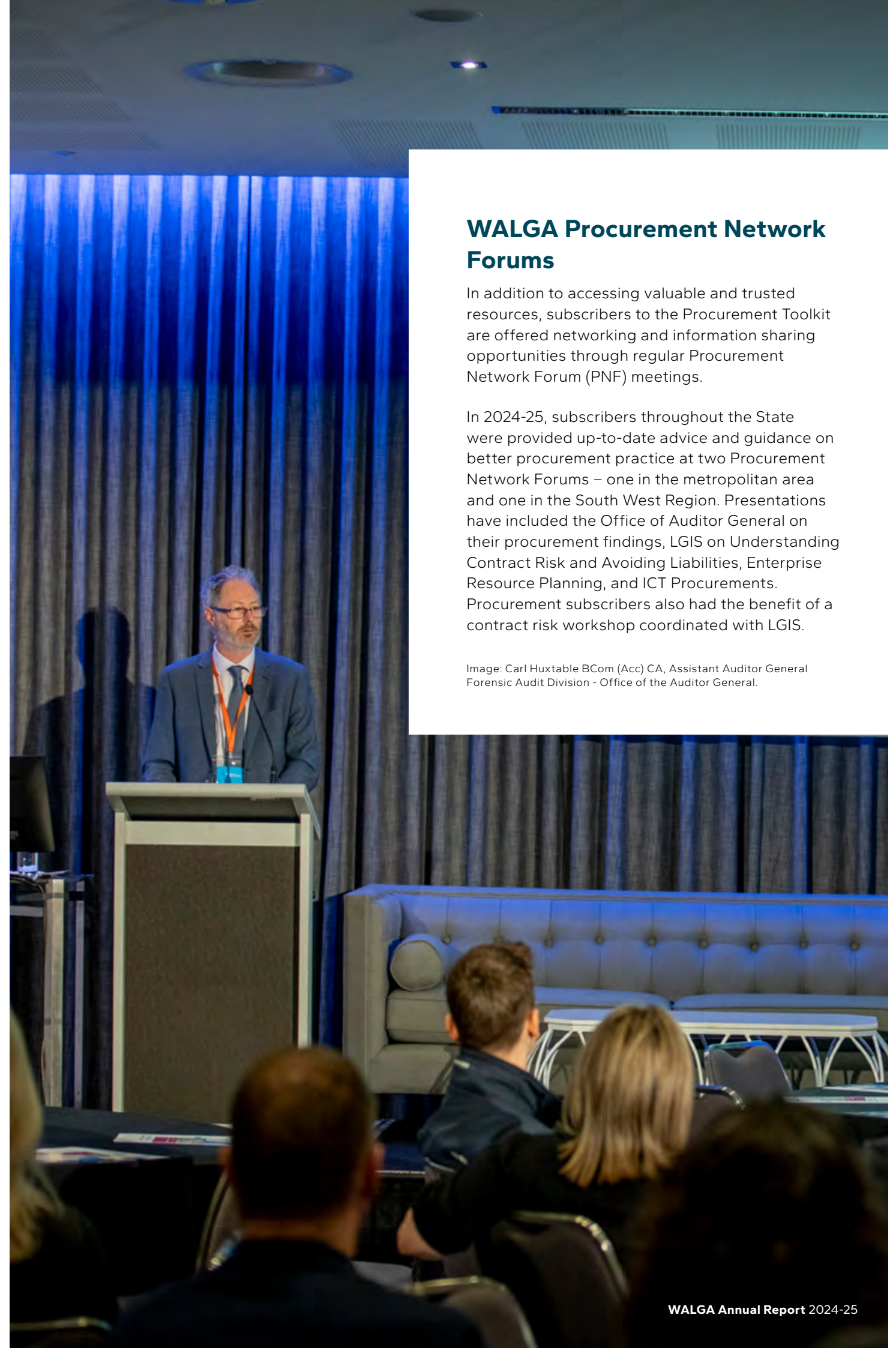
Governance Alerts and Procurement newsletters were sent to audiences of 1,700 and 700 respectively, regularly achieving open rates of over 65%. The team also delivered two webinars and two in-person workshops for subscribers.

WALGA Procurement Network Forums

In addition to accessing valuable and trusted resources, subscribers to the Procurement Toolkit are offered networking and information sharing opportunities through regular Procurement Network Forum (PNF) meetings.

In 2024-25, subscribers throughout the State were provided up-to-date advice and guidance on better procurement practice at two Procurement Network Forums – one in the metropolitan area and one in the South West Region. Presentations have included the Office of Auditor General on their procurement findings, LGIS on Understanding Contract Risk and Avoiding Liabilities, Enterprise Resource Planning, and ICT Procurements. Procurement subscribers also had the benefit of a contract risk workshop coordinated with LGIS.

Image: Carl Huxtable BCom (Acc) CA, Assistant Auditor General Forensic Audit Division - Office of the Auditor General.





Economic Advice and Analysis

WALGA produces a quarterly Economic Briefing that provides economic analysis and insights on the global and domestic economy, tailored to the interests of Western Australian Local Governments.

The Briefing features the Local Government Cost Index (LGCI), developed by WALGA to assist Local Governments in budgeting and planning. Unlike the Consumer Price Index, the LGCI tracks price changes for goods and services purchased by WA Local Governments.

Economic Development support

In March 2025, WALGA launched a dedicated group to bring together economic development practitioners across the Local Government sector. The network provides an agile way for WALGA to share information, as well as for Local Governments to interact with one another regarding economic development initiatives or challenges.

In the 2024-25 financial year, two sector events were held. In November 2024, an Economic Development Showcase was held in collaboration with Economic Development Australia, with Local Governments attending virtually and in person to hear a range of Local Government case studies. In May 2025, a webinar was held with the Department of Training and Workforce Development to provide information on migration initiatives that could support Local Governments in building their regional workforce.



Artificial Intelligence

In 2024-25, WALGA continued to accelerate work on Artificial Intelligence (AI), including a Sector Readiness Assessment, and the development of supporting reference materials for all Local Governments.

WALGA recognises that AI technologies present immense opportunities to improve Local Government service delivery, while presenting a range of challenges, risks, and cybersecurity considerations. Accordingly, WALGA prioritised understanding sector maturity and needs, and potential AI use cases, through a Readiness Assessment.

In April 2025, WALGA developed and distributed a preliminary Briefing Paper as a current reference for all Local Governments. WALGA has also been working to collate potential and actual use cases of AI in Local Government, within Australia and internationally.

Briefing engagements and a webinar were held in May 2025, and intensive Member engagement (including surveying, interviews, and workshops) were held in June 2025, with reporting to be delivered in 2025-26. The project has collated an immense volume of information and insights about uses and experimentation with AI.

This Sector AI Readiness Assessment is considered one of the broadest projects to assess industry and sector-wide uses of AI technologies conducted to date, and is expected to deliver a range of findings to support safe and effective use of AI by Local Governments into the future.

WALGA Tax Service and Council Member Superannuation

Throughout 2024-25, the WALGA Tax Service delivered information, training and advisory services to 112 Members and responded to 173 queries of individual tax advice. The Tax Service also delivered online and in-person training workshops and distributed regular newsletters to more than 500 officers across the sector.

The WALGA Tax Service experienced a particularly busy period with the introduction of the option for Local Governments to pay Superannuation for Council Members coming into effect on 1 February 2025. WALGA and the WALGA Tax Service Provider, Moore Australia, worked to provide all WALGA Members with proactive information about the changes. This included a sector webinar on 12 February 2025, and a range of written information issued through the Member Portal.

THIS SECTOR AI READINESS ASSESSMENT IS CONSIDERED ONE OF THE BROADEST PROJECTS TO ASSESS INDUSTRY AND SECTOR-WIDE USES OF AI TECHNOLOGIES CONDUCTED TO DATE.



WALGA TRAINING

WALGA Training is a Registered Training Organisation (RTO 51992) offering a range of comprehensive professional development courses and nationally recognised training that provides essential knowledge and skills for the Local Government sector.

In the 2024-25 financial year, 3,400 participants enrolled in WALGA Training courses:

- 2,246 attended in person
- 930 enrolled in self-paced e-Learning modules
- 224 attended via a virtual classroom.

Sixty-seven training courses were delivered on-site at Local Governments across WA, with 48 carried out regionally and 19 at metro Councils.

**IN THE 2024-25
FINANCIAL YEAR
3,400 PARTICIPANTS
ENROLLED IN WALGA
TRAINING COURSES**

LGA50120 Diploma of Local Government

In June 2025, WALGA Training launched the new Diploma of Local Government course, developed specifically for Local Government Officers. Offering two streams (Generic and Town Planning), this nationally recognised qualification is designed to equip participants with the skills and tools necessary to understand Local Government legislation, interpret relevant compliance requirements, contribute to policy and procedure development, engage effectively with the community, and work efficiently across teams and departments.

LGA30120 Certificate III in Local Government

WALGA Training proudly hosted two virtual graduations this financial year to celebrate the outstanding achievements of 15 Certificate III in Local Government graduates. The virtual celebrations are a great way to honour the academic accomplishments and recognise the hard work, dedication, and commitment of everyone involved in developing essential knowledge and skills within the Local Government sector.

The Certificate III in Local Government course has been well-received by Local Governments and is now well-established and available as a Traineeship for new employees or Fee for Service for existing workers. In addition to those who have graduated, 26 students are currently studying this program.

LGA50220 Diploma of Local Government – Elected Member

WALGA was proud to congratulate 11 Elected Members at the 2024 WALGA Convention for successfully completing the LGA50220 Diploma of Local Government – Elected Member program.

This is a great achievement for each graduate as they have dedicated their valuable time, balancing work, family commitments, and their responsibilities serving on Council, to improve their skills and knowledge to become an effective Councillor.

ELECTED MEMBER ALUMNI SUNDOWNER

WALGA Training hosted the first Diploma of Local Government – Elected Member networking event on Thursday, 12 June 2025, which provided Diploma Graduates with an opportunity to reconnect with their peers and leaders, share their experiences since graduating, and hear from guest speaker, Shadow Minister for Local Government, Kirrilee Warr MLA, Member for Geraldton.

Ms Warr reflected on her time as a Councillor and President at the Shire of Chapman Valley and her recent ascension to State Parliament. The evening was the first of many successful alumni gatherings attracting attendees from across WA.



TESTIMONIAL

Cr Tallan Ames from the Town of Bassendean

“As a Councillor at the Town of Bassendean, the Diploma of Local Government – Elected Member provided by WALGA has been instrumental in enhancing my understanding of Local Government operations and the complexities of strategic decision-making. The training course and face-to-face days offered practical insights into governance, community engagement, and policy development, all of which have been directly applicable to my role.

“One of the standout benefits of the program was the focus on financial management and strategic planning, which equipped me with the skills to make informed decisions that balance community needs with fiscal responsibility.

“Additionally, the emphasis on governance and compliance has significantly improved my ability to navigate the legislative requirements of Local Government effectively.

“WALGA's training has been invaluable in building the confidence and competence needed to serve my community effectively.

“I highly recommend this course to anyone looking to expand their knowledge and impact as an Elected Member.”



LGIS REPORT

All WALGA Members continued to participate as LGIS Scheme Members throughout 2024-25. The LGIS Scheme provided coverage for \$19.2 billion worth of assets; 15,000 motor vehicles; 19,820 local government workers; and approximately 17,000 volunteer bushfire fighters.

The Scheme continues to provide tailored services to Western Australian Local Governments across a wide range of areas. Risk profile impacts were minimised for 2025-26 and gross contributions had moderate increases. Where individual Members experienced greater than average increases, those changes directly related to claims performance.

LGIS achieved a surplus for 2024-25. This is good news for Members and the Scheme, ensuring that we are well-placed to meet the evolving and growing risk exposure of the sector.

In 2024-25, the Scheme's actuaries completed deep analysis of the risk exposures to determine capital requirements. They recommended capital retention in the range of 1.5 to 1.9 times the Minimum Capital Requirement. The year started with capital below the target range and the Board decided to retain the 2024-25 surplus to support achieving the target capital.

Investments are a large part of the Scheme's income, and they performed well this year, despite global market volatility.

While most of the Scheme's trading segments continue to perform well, workers' compensation continues to be a challenge for the Scheme, consistent with broader trends across Australia. Workers' compensation claims costs exceeded budget projections for a fourth consecutive year in 2024-25 despite steady claim numbers.

Requirements of the new *Workers Compensation and Injury Management Act 2023* (WA) came into effect on 1 July 2024, which impacted costs and processes during 2024-25 as anticipated. Demographic factors, including an aging workforce, mean that claims may be more complex, requiring greater time and effort to resolve.

LGIS ACHIEVED A SURPLUS FOR 2024-25. THIS IS GOOD NEWS FOR MEMBERS AND THE SCHEME, ENSURING THAT WE ARE WELL-PLACED TO MEET THE EVOLVING AND GROWING RISK EXPOSURE OF THE SECTOR.

However, the LGIS Scheme's risk management, injury prevention, and return-to-work initiatives continue to proactively manage workplace risks and support employee safety at work.

The LGIS Liability, Property and Motor portfolios performed well in 2024-25, despite supply chain pressures and replacement costs growing faster than inflation.

The size and strength of the LGIS Liability program continues to provide Members with sustainable, stable protection. LGIS continues to proactively monitor and manage emerging areas of risk, such as a recent focus on bushfire liability.

LGIS's Property portfolio closed out within the self-retention pool despite inflationary pressures, plus the final closure of a few large, long-tail claims. Fortunately, there was minimal property damage from the summer bushfire and cyclone season.

Performance for the LGIS Motor portfolio was influenced by significant loss events, weather-related incidents, and cost volatility, resulting in claims that exceed the five-year average.

Image: Regional Risk Specialist Chris Gilmour conducts an assessment to support the Shire of Kellerberrin in identifying and mitigating the liability risks at one of their playground assets. Playground liability risk was in the spotlight for 2024-25 and remains a growing issue for the sector.





ASSOCIATION GOVERNANCE



The Scheme's proactive risk management approach continues to benefit Members. Across 2024-25, more than 10,000 hours of advice and support were delivered to Members across property, liability, motor, professional, and people risks.

In addition to those 10,000 hours, more than 1,500 hours of on-site services were also delivered to prevent and manage musculoskeletal injuries. This program has contributed to a 19% reduction in the number of musculoskeletal injury claims since 2021.

LGIS's proactive risk management approach is continually adapted to respond to areas of most significant risk. For example, in 2024-25, LGIS launched a new service to provide playground assessments to Members participating in the Regional Risk Program. This initiative supports Members to proactively identify and mitigate hazards.

Cyber risk continues to be a key focus. In 2024-25, LGIS developed cyber risk guides on the Essential Eight and incident management for Members. These guides were supported by 15 workshops delivered across the state, from Tom Price to Kalgoorlie and Albany, attended by 140 Local Government Officers.

LGIS also continued to distribute regular updates and information for Members, including Risk Matters, monthly eNews articles, and new guidance on topical issues such as defamation, labour hire risk, and fleet risk management.

The LGIS Board of Directors continued to provide strong governance and oversight of the Scheme, on behalf of WALGA's State Council and in the best interests of all Members of the mutual.

In December 2024, the Board acknowledged and thanked the Hon Paul Omodei MLA for his nine years of service as a Board Director, and welcomed President Chris Antonio as the new Elected Member (non-metropolitan) Board Director.

For more information about LGIS's achievements for 2024-25, please see the reports 'A Year in Review' and 'Annual Financial Report – 2025'.

Image: LGIS Injury Prevention Consultant, Michael Scott, delivered office ergonomic workshops and assessments to the Town of Victoria Park as part of the Scheme's injury prevention program.

ASSOCIATION GOVERNANCE

Records Management

Records Management processes and systems continue to undergo enhancement. Key updates within the 2024-25 financial year included:

- updates to Information Management Policies
- development of an Information Strategic Plan, including the development of new sensitivity labelling to prepare records for future AI rollout
- systemisation of disposal of end-of-life records
- discovery in preparation for Electronic Document and Records System enhancements.

Appointments to Boards and Committees

State Council's Selection Committee undertook a rigorous, merit-based nomination and selection process to recommend or appoint Local Government representatives to State Council and other boards and committees.

During the year, 40 nominations were received and recommendations or appointments were made for positions on 16 boards and committees.



State Council Meeting Attendance

Five ordinary meetings of the WALGA State Council were held between 1 July 2024 and 30 June 2025 with State Councillor (SC) and Deputy State Councillor attendance as follows:

Members	Attendance
WALGA President	
Cr Karen Chappel AM JP	4
WALGA Deputy President	
Cr Paul Kelly	5
Avon-Midland Country Zone	
President Cr Chris Antonio	4
President Cr Tracy Lefroy (Deputy)	1
Central Country Zone	
President Cr Phillip Blight	4
Central Metropolitan Zone	
Cr Helen Sadler	5
East Metropolitan Zone	
Cr Aaron Bowman JP (from 20/06/2024 until 15/08/2024)	1
President Cr Paige McNeil	4
Cr Haeden Miles (from 21/11/2024)	2
Cr John Daw (Deputy)	2
Gascoyne Country Zone	
President Cr Eddie Smith	3
President Cr Matthew Nikkula (Deputy)	2



Members	Attendance
Goldfields-Esperance Country Zone	
President Cr Laurene Bonza	5
Great Eastern Country Zone	
Cr Stephen Strange	4
Great Southern Country Zone	
Cr Scott Crosby	4
Kimberley Country Zone	
President Cr Chris Mitchell JP	5
Murchison Country Zone	
President Cr Les Price	5
North Metropolitan Zone	
Cr Michael Dudek	4
Cr Lewis Hutton	2
Cr Bronwyn Smith	5
Cr John Raftis (Deputy)	3
Northern Country Zone	
President Cr Kirrilee Warr (until 19/03/2025)	1
President Cr Elizabeth Sudlow (Deputy until 20/06/25, SC from 20/06/2025)	2

Members	Attendance
Peel Country Zone	
Mayor Rhys Williams (until 26/01/2025)	1
Mayor Caroline Knight (from 20/02/2025)	2
President Cr Michael Walmsley (Deputy)	2
Pilbara Country Zone	
Cr Wendy McWhirter-Brooks	4
President Cr Audra Smith (Deputy)	1
South East Metropolitan Zone	
Mayor Patrick Hall	5
Mayor Terresa Lynes	5
South Metropolitan Zone	
Mayor Logan Howlett JP	1
Cr Karen Wheatland	4
Cr Barry Winmar	3
Cr Cliff Collinson (Deputy)	3
Cr Tony Natale (Deputy)	1
South West Country Zone	
President Cr Tony Dean	4
President Cr Julia Jean-Rice (Deputy)	1



Local Government Honours Program

State Council’s Honours Panel oversees WALGA’s annual Honours Program.

Through the 2024 Program, 46 nominees were recognised with awards, including 34 current and former Elected Members, and 12 Local Government officers.

Local Government Medallists and Honorary Life Members

Adams OAM, Ms Carol	Lynch, Mr John
Archer OAM, Ms Elsie	Mickel AM JP, Mr Ian
Bajada, Mr Alex	Mitchell AM JP, Mr William (Bill)
Barrett-Lennard OAM JP, Mr Irwin	Mitchell JP, President Chris
Blight, Mr Phillip	Monagle OAM, Mr Peter
Boothman JP, Cr David	Morris AM JP, Mrs Pat
Broad, Mr Simon	Norris, Mr Ron
Chappel AM JP, President Cr Karen	Omodei, Hon Mr Paul
Chown, Mr Ted	Park OAM, Mr Humphery
Clements OAM, Mr Ken	Paterson JP, Dr John
Cook OAM JP, Mr Jim	Patroni OAM JP, Mr Romolo
Cooper JP, Mr Phil	Reynolds AM JP, Mr Linton
Cowan, Mr Halley	Richardson OAM, Mr Lyal
Craigie OAM, Cr Lynne	Robertson AM OAM, Mr Clive
Cullen, President Cr Malcolm	Roberts JP, Mayor Tracey
Cvitan JP, Mr Frank	Rowell OBE, Mr Rob
Donaldson, Hon Mr Bruce	Sabatino, Mr Michael
Donohoe, Mr Ken	Sabourne OAM JP, Mr John
Fishwick JP, Cr Russ	Snook, Mr Gary
Foulkes-Taylor OAM, Mr Michael	Star AM, Mrs Jan
Hardwick AM JP, Mrs Christine	Strange, Cr Stephen
Henderson OAM, Ms Heather	Strugnell SC, Mr Peter
Howlett JP, Mr Logan	Stubbs AM, Mr Roger
Kelly, Cr Paul	Thompson, Mr Doug
Kenyon JP, Mr Terence	Trent OAM RFD JP, Mr Kevin
Kilpatrick, Mr Gordon	Tyzack, Mr Terence
Kyle AM, Mr Peter	Yuryevich AM RFD, Mr Ron
Lang OAM, Mr Murray	Zelones OAM JP, Mr Henry

In Memoriam – Medallists and Honorary Life Members

Brockman OAM, Mr Frank	Lee, Mr Mick
Campbell JP, Mr Peter	Leggo, Mr Richard
Cole, Mrs Delys	Manea AM, Dr Ern
Cox OAM JP, Mr John	Maslen AM AFSM, Mr Rich
De San Miguel OAM JP, Mr Don	North AM JP, Mr Joe
D’Orazio, Mr John	Parry AM JP, Dr John
Fairclough, Mr Doug	Pearce, Mr Colin
Farr, Mr Robert	Pech AM JP, Mr Ken
Finlayson AM MM JP, Mr Ray	Pickard, Mr Troy
Frost, Mr Bill	Price, Mr James
Georgeff, Mr Carl	Strickland, Mr George
Goadby, Mrs Jean	Tuckey, Mr Dudley
Gregorini, Mr Charlie	Ward, Mr Ray
Killick, Mr Fred	Wilmott, Mr Peter
Knight AM JP, Mrs Annette	

WALGA STATE COUNCIL

WALGA State Council is the decision-making representative body of all Member Local Governments and is responsible for sector-wide policy making and strategic planning.

President	Cr Karen Chappel AM JP , Shire of Morawa
Deputy President	Cr Paul Kelly , Town of Claremont
Avon-Midland Country Zone	President Cr Chris Antonio , Shire of Northam
Central Country Zone	President Cr Phil Blight , Shire of Wagin
Central Metropolitan Zone	Cr Paul Kelly (WALGA Deputy President) , Town of Claremont Cr Helen Sadler , Town of Cottesloe
East Metropolitan Zone	President Cr Paige McNeil , Shire of Mundaring Cr Haeden Miles , City of Swan
Gascoyne Country Zone	President Cr Eddie Smith , Shire of Carnarvon
Goldfields-Esperance Country Zone	President Cr Laurene Bonza , Shire of Dundas
Great Eastern Country Zone	Cr Stephen Strange , Shire of Bruce Rock
Great Southern Country Zone	Cr Scott Crosby , Shire of Kent
Kimberley Country Zone	President Cr Chris Mitchell JP , Shire of Broome
Murchison Country Zone	President Cr Les Price , Shire of Cue
Northern Country Zone	President Cr Elizabeth Sudlow , Shire of Northampton
North Metropolitan Zone	Cr Michael Dudek , City of Stirling Cr Lewis Hutton , City of Joondalup Cr Bronwyn Smith , City of Wanneroo
Peel Country Zone	Mayor Caroline Knight , City of Mandurah
Pilbara Country Zone	Cr Wendy McWhirter-Brooks , Shire of East Pilbara
South East Metropolitan Zone	Mayor Patrick Hall , City of Canning Mayor Teresa Lynes , City of Gosnells
South Metropolitan Zone	Mayor Logan Howlett JP , City of Cockburn Cr Karen Wheatland , City of Melville Cr Barry Winmar , City of Kwinana
South West Country Zone	President Cr Tony Dean , Shire of Nannup
Ex Officio Members	Local Government Professionals WA State President , Mr Anthony Vuleta Lord Mayor City of Perth , The Rt Hon Lord Mayor Basil Zempilas (elected to State Parliament), Deputy Lord Mayor City of Perth , Cr Bruce Reynolds (fulfilling the duties of Lord Mayor)

OUR PEOPLE



President, Cr Karen Chappel AM JP



Deputy President, Cr Paul Kelly

Executive Team



CEO, Nick Sloan



Executive Director Member Services, Tony Brown



Executive Manager Policy, Nicole Matthews



Executive Manager Infrastructure, Ian Duncan



Executive Manager Advocacy, Rachel Horton

OUR PEOPLE

Promoting a dynamic, agile and high-performance culture is one of the priorities of WALGA's 2025-2029 Strategic Plan. One of our inherent priorities is also ensuring a safe and inclusive culture with rewarding workplace benefits.

Employee Value Proposition Project

In 2024, WALGA initiated an Employee Value Proposition (EVP) project to define what is unique about WALGA as a place to work, in order to build an employer brand platform to help attract, engage and retain talent.

The EVP research methodology followed global industry best practice, including a mix of internal and external participants and qualitative and quantitative methods.

The results were distilled into an Employee Value Proposition that will form the basis of bespoke communications and activities to help keep employees engaged and connected to WALGA throughout the employee lifecycle.

As part of the EVP research, results revealed that 90% of staff rated WALGA's organisational culture as 7 or above (out of 10), with an average rating of 8.1.

Thrive

First launched in 2022, the WALGA employee wellbeing program 'Thrive' delivered multiple initiatives throughout the year for staff supporting mental, physical and social wellbeing.

Initiatives included:

- Webinars on World Sleep Day, Mental Health, Menopause and Neurodiversity, Superannuation into Retirement, and Musculoskeletal Health
- On-site skin cancer screens and influenza vaccinations
- 'Exercise Right Week' events
- A Thrive Wellbeing Day
- Lifeblood blood donation drive
- International Women's and Men's Day events
- Olympics event with guest Hockeyroo
- Men's Health Week guest speakers
- Ride2Work Day event and education
- Plastic Free July event and education
- Volunteering Days including Tree Planting, Coastal Care, Clean Up Railway Parade and Women's refuge





"KOORT BOODJA" (Heart Land) by Karen Hayden.

Reconciliation Action Plan

WALGA supports the efforts of Local Governments to progress reconciliation at the local level.

In 2024, WALGA submitted a draft Reconciliation Action Plan (RAP) to Reconciliation Australia and is now in the process of developing an Innovate RAP.

The Reflect RAP focused on building internal awareness of reconciliation across WALGA and establishing networks to oversee the development and implementation of the RAP. The emphasis was on identifying relationships with Aboriginal and Torres Strait Islander communities, organisations

and stakeholders within our sphere of influence that we could approach to connect with on our reconciliation journey.

The focus of the next stage, the Innovate RAP, will be to trial new approaches to reconciliation and embedding these into the organisation.

WALGA's Executive Team is committed to the RAP as a strategic initiative for the organisation, and will continue to support the Reconciliation Working Group to nurture a sense of ownership and invite contributions from employees across all portfolios.



Performance Achievement and Capability Excellence

Throughout 2024-25, WALGA has successfully embedded the new performance and capability development system 'PACE' into day-to-day operations, with an annual performance review and regular feedback sessions.

The transition to a fully digital platform has enabled all goal-setting, feedback, and reviews to be conducted online, streamlining the process and enhancing accessibility for employees.

Feedback has been positive, with employees appreciating the clarity, consistency, and ease of use the system provides. PACE continues to support a culture of continuous growth and alignment, helping teams stay focused and connected to WALGA's strategic priorities.

FINANCIAL REPORT



CONTENTS OF THE FINANCIAL REPORT

Statement of profit or loss and other comprehensive income	69
Statement of financial position.....	70
Statement of changes in equity	71
Statement of cash flows	72
Notes to the financial statements.....	74
Statement by the President and Chief Executive Officer	96
Independent auditor's review report to the Members of Western Australian Local Government Association.....	97

General information

The financial statements cover Western Australian Local Government Association (hereon referred to as either 'WALGA' or 'the Association') as an individual entity.

The Association is a not-for-profit association, incorporated under the Local Government Act 1995 and domiciled in Western Australia. Its principal place of business is:

Principal place of business

ONE70
Level 1, 170 Railway Parade,
West Leederville WA 6007

The financial statements were authorised for issue, in accordance with a resolution of the Finance and Services Committee, on 20 August 2025.

Statement of profit or loss and other comprehensive income

For the year ended 30 June 2025

	Note	2025 \$	Restated* 2024 \$
Revenue			
Association membership subscriptions		2,540,670	2,442,952
Service subscription	3a	2,188,304	1,948,203
Income from services	3b	9,763,242	8,905,093
Insurance services	3c	3,594,708	3,459,780
Interest income		805,149	694,636
Other income	3d	2,048,980	1,503,011
Grant revenue*	3e	4,685,954	4,597,626
Total revenue		25,627,007	23,551,301
Expenses			
Staff costs	4a	(12,402,709)	(10,988,262)
Consultants and subcontractors	4b	(2,461,813)	(1,878,830)
Facilities and equipment	4c	(313,506)	(275,982)
Information and communication	4d	(1,004,044)	(852,441)
Engagement and support	4e	(2,851,927)	(2,542,538)
Other expenses	4f	(197,517)	(236,578)
Depreciation	5	(1,634,574)	(1,356,033)
Grant expenditure*		(4,764,726)	(4,408,312)
Total expenditure		(25,630,816)	(22,538,976)
(Deficit)/surplus before income tax expense		(3,809)	1,012,325
Income tax expense		-	-
(Deficit)/surplus for the year		(3,809)	1,012,325
Other comprehensive income, net of tax		-	-
Total comprehensive income for the year		(3,809)	1,012,325

*Refer to note 25 Prior Period Restatements for details.

Statement of financial position

As at 30 June 2025

	Note	2025 \$	Restated* 2024 \$
Current assets			
Cash and cash equivalents	6	2,349,062	1,909,768
Trade and other receivables	7	765,644	676,179
Other financial assets	8	14,200,000	13,180,000
Other current assets	10	782,702	839,995
Total current assets		18,097,408	16,605,942
Non-current assets			
Property, plant and equipment	11	993,710	675,309
Right of use assets	12	3,633,736	4,697,171
Intangibles	13	161,942	652,076
Total non-current assets		4,789,388	6,024,556
Total assets		22,886,796	22,630,498
Current liabilities			
Trade and other payables*	14	5,257,957	4,068,507
Contract liabilities*	15	1,393,525	1,165,999
Lease liabilities	16	1,355,119	1,377,388
Provisions	17	2,171,754	2,028,254
Total current liabilities		10,178,355	8,640,148
Non-current liabilities			
Lease liabilities	16	3,613,323	4,909,805
Provisions	17	259,866	241,484
Total non-current liabilities		3,873,189	5,151,289
Total liabilities		14,051,544	13,791,437
Net assets		8,835,252	8,839,061
Equity			
Accumulated surplus*		2,643,154	2,684,394
Reserves*		6,192,098	6,154,667
Total equity		8,835,252	8,839,061

*Refer to note 25 Prior Period Restatements for details.

Statement of changes in equity

For the year ended 30 June 2025

	Accumulated surplus \$	Reserves \$	Total \$
Reported balance at 1 July 2023	2,677,108	4,284,355	6,961,463
Impact of correction to prior period (note 25)	-	865,273	865,273
Restated balance at 1 July 2023*	2,677,108	5,149,628	7,826,736
Surplus after income tax expense for the year	1,012,325	-	1,012,325
Other comprehensive income for the year, net of tax	-	-	-
Total comprehensive income for the period	1,012,325	-	1,012,325
Net transfer to/(from) reserves	(1,005,039)	1,005,039	-
Balance at 30 June 2024	2,684,394	6,154,667	8,839,061

	Accumulated surplus \$	Reserves \$	Total \$
Reported balance at 1 July 2024	2,684,394	5,289,394	7,973,788
Impact of correction to prior period (note 25)	-	865,273	865,273
Restated balance at 1 July 2024*	2,684,394	6,154,667	8,839,061
Deficit after income tax expense for the year	(3,809)	-	(3,809)
Other comprehensive income for the year, net of tax	-	-	-
Total comprehensive income for the period	(3,809)	-	(3,809)
Net transfer to/(from) reserves	(37,431)	37,431	-
Balance at 30 June 2025	2,643,154	6,192,098	8,835,252

*Refer to note 25 Prior Period Restatements for details.

Statement of cash flows

For the year ended 30 June 2025

	Note	2025 \$	2024 \$
Cash flows from operating activities			
Receipts from operating activities (including GST)		28,494,340	28,739,273
Payment of operating expenses and payments to employees (including GST)		(25,577,138)	(24,172,061)
Interest received		805,149	694,636
Interest paid		(218,190)	(226,723)
Net cash provided by operating activities		3,504,161	5,035,125
Cash flows from investing activities			
Payments for property, plant and equipment		(552,120)	(301,537)
Proceeds from sale of property, plant and equipment		-	36,351
Payments for intangibles		(31,401)	(464,148)
Net payments from financial assets		(1,020,000)	(5,180,000)
Net cash used in investing activities		(1,603,521)	(5,909,334)
Cash flows from financing activities			
Principal lease payments		(1,461,346)	(1,177,132)
Net cash used in financing activities		(1,461,346)	(1,177,132)
Net increase (decrease) in cash and cash equivalents		439,294	(2,051,341)
Cash and cash equivalents at the beginning of the financial period		1,909,768	3,961,109
Cash and cash equivalents at the end of the financial period	6	2,349,062	1,909,768



Notes to the Financial Statements

Note 1. Material accounting policy information

The accounting policies that are material to the Association are set out below. The accounting policies adopted are consistent with those of the previous financial year, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted
The Association has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Basis of preparation
These general-purpose financial statements have been prepared in accordance with the Australian Accounting Standards - Simplified Disclosures issued by the Australian Accounting Standards Board ('AASB'), and other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and the Constitution of the Association. The Association is a not-for-profit entity for the purpose of preparing the financial statements.

Historical cost convention
The financial statements have been prepared on an accruals basis and are based on historical costs.

Currency
The financial statements are presented in Australian dollars, which is the Association's functional and presentation currency.

Critical accounting estimates
The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Association's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in note 2.

Income tax
The Association is exempt from income tax under the provisions of Section 50-25 of the *Income Tax Assessment Act 1997*.

Revenue recognition
Revenue is measured based on the consideration to which the Association expects to be entitled in a contract with a customer and excludes amounts collected on behalf of third parties. The Association

recognises revenue when (or as) a performance obligation is satisfied—that is, when control of the goods or services underlying the particular performance obligation is transferred to the customer. All revenue is stated net of the amount of Goods and Services Tax (GST).

Association membership subscriptions and service subscriptions revenue
Subscription revenue is recognised when the Association has established that it has the right to receive the income or when the performance obligation is satisfied. Subscription fees have a fixed price over the term of services and are usually billed in advance. Members consume the benefits of the services throughout the service period and therefore the Association recognises the revenue evenly over the term of the contract.

Services revenue
Services revenue comprises various streams of income to the Association, which is recognised as follows:

- Insurance services: Revenue is recognised over time based on the remuneration scheme charge per contract.
- Preferred supplier program: Rebate is received from third party suppliers providing services to Local Government. Revenue is recognised at the point in time when the rebate is earned, and information is available to reliably measure revenue and it is highly probable that revenue will not reverse in the future. This is generally when the supplier provides their statements for the preceding quarter.
- Training services: Revenue is recognised at a point in time when the training courses are provided.
- Events and seminars: Revenue is recognised at a point in time, when the event has taken place.
- Other revenues: Revenue is recognised at a point in time, when the service has been provided.

Grants
Grant revenue arising from an agreement which contains enforceable and sufficiently specific performance obligations is recognised when control of each performance obligation is satisfied, in accordance with AASB 15. Where grant agreements are not enforceable or the performance obligations are not sufficiently specific, this will result in immediate income recognition under AASB 1058.

Grant revenue received is deferred as unexpended grants and recognised when (or as) the performance obligations are satisfied.

The performance obligations vary based on the agreement. Some performance obligations may transfer control at a point in time, while others involve continuous transfer of control over the life of the agreement. Where

Note 1. Material accounting policy information (continued)

control is transferred over time, revenue is generally recognised based on either cost or time incurred, whichever best reflects the transfer of control.

Interest
Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Current and non-current classification
Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the Association's normal operating cycle; it is held primarily for the purpose of operating; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

A liability is classified as current when: it is either expected to be settled in the Association's normal operating cycle; it is held primarily for the purpose of operating; it is due to be settled within 12 months after the reporting period; or there is no right at the end of the reporting period to defer the settlement of the liability for at least 12 months after the reporting period. All other liabilities are classified as non-current.

Cash and cash equivalents
Cash and cash equivalents includes cash on hand, deposits held at call with financial institutions, 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. Deposits held at term with financial institutions, with original maturities of three months or more are classified as other financial assets.

Trade and other receivables
Other receivables are recognised at amortised cost, less any allowance for expected credit losses.

Property, plant and equipment
Property, plant and equipment are stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment over their expected useful lives as follows:

Computer equipment	3–5 years
Office equipment	3–20 years
Office furniture	10 years
Leasehold improvements	15 years
Motor vehicles	6.5 years

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date. Leasehold improvements are depreciated over the unexpired period of the lease or the estimated useful life of the assets, whichever is shorter.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the Association. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Right-of-use assets
A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter.

Motor vehicles	2-3 years
Office equipment	2 Years
Commercial premises	15 years

Where the Association expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of use assets are subject to impairment or adjusted for any remeasurement of lease liabilities.

The Association has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets. Lease payments on these assets are expensed to profit or loss as incurred.

Intangible assets
Finite life intangible assets are subsequently measured at cost less amortisation and any impairment. The gains or losses recognised in profit or loss arising from the derecognition of intangible assets are measured as the difference between net disposal proceeds and the carrying amount of the intangible asset. The method and

Note 1. Material accounting policy information (continued)

useful lives of finite life intangible assets are reviewed annually. Changes in the expected pattern of consumption or useful life are accounted for prospectively by changing the amortisation method or period.

Intellectual property

Significant costs associated with Intellectual property are deferred and amortised on a straight-line basis over the period of their expected benefit, being their finite life of 3-5 years.

Software

Significant costs associated with software are deferred and amortised on a straight-line basis over the period of their expected benefit, being their finite life of 3-5 years.

Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

Recoverable amount is the higher of an asset's fair value less costs of disposal and value-in-use. The value-in-use is the present value of the estimated future cash flows relating to the asset using a pre-tax discount rate specific to the asset or cash-generating unit to which the asset belongs. Assets that do not have independent cash flows are grouped together to form a cash-generating unit.

Trade and other payables

These amounts represent liabilities for goods and services provided to the Association prior to the end of the financial year and which are unpaid. Due to their short-term nature, they are measured at amortised cost and are not discounted. The amounts are unsecured and are usually paid within 30 days of recognition.

Contract liabilities and unexpended grants

Contract liabilities relate to fees received in advance, where the specified services are yet to be delivered. Unexpended grants generally represent unutilised grants funds on the condition that specified services are delivered or conditions are fulfilled.

The services are usually provided or the conditions usually fulfilled within twelve (12) months of receipt of the grant. Where the amount received is in respect of services to be provided over a period that exceeds twelve (12) months after the reporting date or the conditions will only be satisfied more than twelve (12) months after the reporting date, the liability is discounted and presented as non-current.

Lease liabilities

A lease liability is recognised at the commencement date of a lease. The lease liability is initially recognised at the present value of the lease payments to be made

over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Association's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.

Lease liabilities are measured at amortised cost using the effective interest method. The carrying amounts are remeasured if there is a change in the following: future lease payments arising from a change in an index or a rate used; residual guarantee; lease term; certainty of a purchase option and termination penalties. When a lease liability is remeasured, an adjustment is made to the corresponding right-of use asset, or to profit or loss if the carrying amount of the right-of-use asset is fully written down.

The Association has elected to adopt the practical expedient permitting a lessee not to separate non-lease components, and instead account for any lease and associated non-lease components as a single arrangement.

Finance costs

Finance costs attributable to qualifying assets are capitalised as part of the asset. All other finance costs are expensed in the period in which they are incurred.

Employee benefits

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the probability that the leave will vest. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Note 1. Material accounting policy information (continued)

Defined contribution superannuation expense

Contributions to defined contribution superannuation plans are expensed in the period in which they are incurred.

Goods and Services Tax ('GST') and other similar taxes

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the tax authority. In this case it is recognised as part of the cost of the acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of

GST recoverable from, or payable to, the tax authority is included in other receivables or other 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 tax authority, are presented as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the tax authority.

Note 2. Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Long service leave

The liability for long service leave is recognised and measured at the present value of the estimated cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Grant revenue - recognition

For many of the grant agreements received, the determination of whether the contract includes 'sufficiently specific' performance obligations was a significant judgement involving discussions with management, review of the documents prepared during the grant application phase and consideration of the terms and conditions.

Grants received by the Association have been accounted for under both AASB 15 and AASB 1058 depending on the terms and conditions and decisions made. If this determination was changed then the revenue recognition pattern would be different from that recognised in this financial report.

Grant revenue - principal vs agent assessment

In determining whether the Association acts as a principal or an agent in contractual arrangements, including those involving grant funding or service delivery, the Association exercises significant judgement in evaluating the nature of its involvement.

The Association is considered a principal when it controls the goods or services before they are transferred to the recipient.

Indicators of control include:

- The Association has primary responsibility for fulfilling the promise to provide the specified goods or services;
- Exposure to inventory or delivery risk;
- Discretion in establishing pricing or service terms.

Conversely, the Association is considered an agent when it does not control the specified goods or services prior to transfer, and its role is limited to facilitating the provision of those goods or services by another party. In such cases, revenue is recognised on a net basis, representing only the service fee or commission earned.

This assessment requires careful consideration of the substance of the arrangement, including the terms of any agreements with funding bodies, delivery partners, and beneficiaries. The outcome of this assessment directly affects the timing and amount of revenue recognised in the financial statements.

Lease liabilities

When measuring lease liabilities and right of use assets the Association makes judgement about the probability of the Association exercising extension options. The probability of exercising the option needs to be considered highly probable by management before including in the calculation of the lease liability.

Note 3. Revenue

	2025 \$	Restated 2024* \$
(a) Service subscriptions revenue		
Associate membership	31,701	34,546
Councils connect	38,221	(4,878)
Employee relations	1,493,283	1,323,699
Governance and procurement	540,916	517,134
Tax services	84,183	77,702
Total service subscriptions revenue	2,188,304	1,948,203
(b) Income from services		
Employee relations	57,920	53,580
LG conventions and events	1,466,502	1,184,700
Other services	-	4,461
Preferred supplier	6,723,391	6,137,917
Training services	1,515,429	1,524,435
Total income from services	9,763,242	8,905,093
(c) Insurance services		
Remuneration fees	3,594,708	3,459,780
Total insurance services	3,594,708	3,459,780
(d) Other income		
Cost recovery	556,502	501,514
Rent subsidy	1,071,660	582,859
Parking contributions	65,155	52,409
Administration of LGHT	102,852	102,846
Gain on asset disposal	30,722	3,591
Other income	15,089	75,302
Contributions	207,000	184,490
Total other income	2,048,980	1,503,011
(e) Grant revenue		
Recognised under AASB 15*	1,130,938	3,603,729
Recognised under AASB 1058	3,555,016	993,897
Total grant revenue	4,685,954	4,597,626

*Refer to note 25 Prior Period Restatements for details.

Note 4. Expenses

	2025 \$	2024 \$
(a) Staff costs		
Salaries and superannuation	11,799,732	10,362,309
Annual leave accrual	84,731	138,616
Long service leave accrual	89,324	88,439
Parental leave	83,976	18,984
Training and professional development	114,178	202,681
Other staff costs	230,768	177,233
Total staff costs	12,402,709	10,988,262
(b) Consultants and subcontractors		
Consultants and subcontractors	1,563,418	1,321,164
Legal advice	370,969	215,247
Audit	55,608	71,831
Insurance	66,539	118,136
Strategic initiatives projects	405,279	152,452
Total consultants and subcontractors	2,461,813	1,878,830
(c) Facilities and equipment		
Occupancy costs	533,835	475,343
Vehicle expenses	51,023	56,307
Office equipment and consumables	176,171	126,706
Allocation to grant expenditure	(447,523)	(382,374)
Total facilities and equipment	313,506	275,982
(d) Information and communication		
Communications	139,946	147,315
Software	805,047	612,735
Data storage	23,908	56,755
Postage and courier	35,143	35,636
Total information and communication	1,004,044	852,441

Note 4. Expenses (continued)

	2025 \$	2024 \$
(e) Engagement and support		
State Council and Boards	636,744	605,964
Meeting costs	33,765	28,223
Printing and publications	63,144	152,217
Travel expenses	289,314	296,104
Conventions and events	1,354,558	1,026,762
Subscriptions	394,856	378,664
Other engagement and support	79,546	54,604
Total engagement and support	2,851,927	2,542,538
(f) Other expenses		
Sundry expenses	(21,909)	(2,728)
Asset write off	1,236	12,583
Lease interest expense	218,190	226,723
Total other expenses	197,517	236,578

Note 5. (Deficit)/surplus for the year

(Deficit)/surplus for the year as been determined after:

	2025 \$	2024 \$
Depreciation and amortisation of non-current assets:		
Right of use assets	1,206,030	1,018,177
Property, plant and equipment	232,482	192,607
Amortisation of intangible assets	196,062	145,249
Total depreciation and amortisation of non-current assets	1,634,574	1,356,033
Employee benefits expense (including grant program)		
Wages and salaries	13,790,705	12,337,928
Post-employment benefits	1,558,940	1,374,249
Termination payments	39,059	105,740
Other	206,914	191,968
Total employee benefits expense	15,595,618	14,009,885

Note 6. Current assets – cash and cash equivalents

	2025 \$	2024 \$
Cash at bank	2,330,124	1,111,386
Cash on call and deposits	18,938	798,382
	2,349,062	1,909,768

As at 30 June 2025, the Group had a \$250,000 undrawn credit card facility with the Commonwealth Bank of Australia. The facility is revolving, restricted to business-related expenses, and subject to standard lender terms. No breaches or defaults occurred during the period.

Note 7. Current assets – trade and other receivables

	2025 \$	2024 \$
Trade receivables	543,644	628,711
Allowance for expected credit loss	(2,577)	(24,485)
Net GST receivable	224,577	71,953
	765,644	676,179

The average credit period is 30 days. No interest is charged on outstanding trade receivables. The Association always measures the loss allowance for trade receivables at an amount equal to the lifetime expected credit loss.

Note 8. Current assets – other financial assets

	2025 \$	2024 \$
Term deposits	14,200,000	13,180,000

Term deposits with original maturity dates 3 months or less which are classified as cash and cash equivalents and included in note 6.

Note 9. Application of funds

	2025 \$	2024 \$
The funds available to the Association are as follows:		
Cash and cash equivalents (refer to note 6)	2,349,062	1,909,768
Other financial assets (refer to note 8)	14,200,000	13,180,000
Total funds available	16,549,062	15,089,768
These funds are represented by cash and term deposits held in separate accounts as follows:		
Unrestricted funds		
Operating account	2,330,124	1,111,386
On call investments and term deposits	5,204,000	5,309,181
	7,534,124	6,420,567
Restricted funds (unspent grants)		
RoadWise and RoadWise strategic initiatives	-	45,273
Household hazardous waste program	(53,362)	(27,757)
State NRM and coastal development conference	112,024	108,645
CIE bin tagging program	26,269	23,788
GAPP	41,531	31,097
Urban forest working group	106,149	21,979
Coast WA grant	101,782	94,391
Safety ratings for LG roads	-	9,212
MARAG	2,996	2,996
Department of Fire and Emergency Services (DFES)	136,739	32,120
Community stewardship	35,938	33,019
Driving the nation program funding grant (ARENA)	343,068	23,926
E-cigarette collection study grant	-	40,224
Bushfire risk management planning program grant	109,651	58,082
Urban greening project	186,901	110,576
Bushfire risk assessment program grant	3,252	33,269
	1,152,938	640,840
Restricted funds (held on trust)		
Waste and recycling conference development fund	148,479	148,479
	148,479	148,479
Restricted funds (devolved grants payable)		
Household hazardous waste program	353,362	327,757
Driving the nation program funding grant (ARENA)	1,033,303	716,333
Urban greening project	134,758	681,125
	1,521,423	1,725,215

Note 9. Application of funds (continued)

	2025 \$	2024 \$
These funds are represented by cash and term deposits held in separate accounts as follows:		
Restricted funds (reserves)		
Employee leave benefits reserve	2,431,619	2,172,001
Sector strategic reserve	1,485,819	1,427,299
Roads and transport grants reserve	481,695	603,059
RoadWise strategic initiative reserve	1,597,965	1,352,308
Organisation strategic initiatives reserve	195,000	600,000
	6,192,098	6,154,667
Total funds available	16,549,062	15,089,768

In order to observe the limitations and restrictions placed on the use of the cash resources of the Association, funds are disclosed as either restricted or unrestricted. Unrestricted funds are those that are presently available for use by the Association at the discretion of management in the ordinary course of operations. Restricted funds (grants) are those that are presently available for disbursement, but expendable only for operating purposes specified by the grantor in respect of grant funds received. Restricted funds (reserves) are either restricted to activities associated with the reserve or for use by the Association at the discretion of the State Council (Sector Strategic Reserve).

Note 10. Current assets – other

	2025 \$	2024 \$
Prepayments	478,856	442,572
Accrued income	303,846	397,423
	782,702	839,995

Note 11. Non-current assets – property, plant and equipment

	2025 \$	2024 \$
Motor vehicles – at cost	267,344	244,426
Less: Accumulated depreciation	(63,247)	(83,686)
	204,097	160,740
Leasehold improvements – at cost	520,198	195,980
Less: Accumulated depreciation	(80,999)	(53,733)
	439,199	142,247
Office equipment – at cost	923,727	775,254
Less: Accumulated depreciation	(573,313)	(402,932)
	350,414	372,322
	993,710	675,309

Note 11. Non-current assets – property, plant and equipment (continued)

Movements in carrying values
Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

	Motor vehicles \$	Leasehold improvements \$	Office equipment \$	Total \$
Balance at 30 June 2024	160,740	142,247	372,322	675,309
Additions	79,429	324,218	148,473	552,120
Depreciation expense	(34,835)	(27,266)	(170,381)	(232,482)
Disposal	(1,237)	-	-	(1,237)
Balance at 30 June 2025	204,097	439,199	350,414	993,710

Note 12. Non-current assets – right of use assets

	2025 \$	2024 \$
Motor vehicle		
Motor vehicles – at cost	28,812	293,002
Less: Accumulated depreciation	(27,211)	(278,751)
	1,601	14,251
Office equipment		
Office equipment – at cost	-	61,466
Less: Accumulated depreciation	-	(61,466)
	-	-
Land and building		
Land and building – at cost	14,269,496	14,126,901
Less: Accumulated depreciation	(10,637,361)	(9,443,981)
	3,632,135	4,682,920
	3,633,736	4,697,171

Movements in carrying values
Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

	Motor vehicles \$	Office equipment \$	Land and buildings \$	Total \$
Balance at 30 June 2024	14,251	-	4,682,920	4,697,171
Additions	-	-	142,595	142,595
Depreciation expense	(12,650)	-	(1,193,380)	(1,206,030)
Balance at 30 June 2025	1,601	-	3,632,135	3,633,736

Note 12. Non-current assets – right of use assets (continued)

Additions to the right-of-use assets during the year were \$142,595 and depreciation charged to profit, or loss was \$1,206,030.

The Association leases land and buildings for its offices, on an average term of 15 years ending in 2029, with an option to extend upon the same terms and conditions. The Association also leases motor vehicles under agreements of between 2-to-3 years.

The Association leases other equipment under agreements of less than two years. These leases are either short-term or low-value, so have been expensed as incurred and not capitalised as right-of-use assets.

The Association does not have an option to purchase leased assets at the end of the lease term.

Note 13. Non-current assets – intangibles

	2025 \$	2024 \$
Software		
Software – at cost	358,160	855,123
Less: Accumulated amortisation	(349,085)	(366,092)
	9,075	489,031
Intellectual property		
Intellectual property – at cost	227,495	239,920
Less: Accumulated amortisation	(74,628)	(76,875)
	152,867	163,045
	161,942	652,076

Movements in carrying values
Reconciliations of the written down values at the beginning and end of the current financial year are set out below:

	Software \$	Intellectual Property \$	Total \$
Balance at 30 June 2024	489,031	163,045	652,076
Additions	-	31,401	31,401
Amortisation expense	(154,483)	(41,579)	(196,062)
Write offs	(325,473)	-	(325,473)
Balance at 30 June 2025	9,075	152,867	161,942

Following a reassessment of the capitalised software development costs, particularly those delivered under Software as a Service (SaaS) arrangement, it was determined that the Association does not retain sufficient control over the underlying software code to meet the recognition criteria under the Accounting Standards. As a result, a write-down of \$325,473 has been recognised in relation to software assets.

Note 14. Current liabilities – trade and other payables

	2025 \$	Restated 2024* \$
Creditors and accruals	3,541,650	2,148,037
Contracted professional development	46,406	46,777
Grants payable (i)	1,521,423	1,725,215
Funds held on trust (i)	148,478	148,478
	5,257,957	4,068,507

- i. All devolved grants received by the Association that remain undistributed at year end, for which the Association has been determined to act as an agent on behalf of the grantor, are recognised as financial liabilities. Accordingly, no income or expenses relating to these grants are recorded in the statement of profit or loss and other comprehensive income.
- ii. Represents historical surplus generated from the waste and recycling conference which the Associations is holding on behalf of the conference organisers.

Note 15. Current liabilities – contract liabilities

	2025 \$	Restated 2024* \$
Income received in advance (i)	240,587	376,680
Unexpended grants (Note 9)	1,152,938	789,319
	1,393,525	1,165,999

- i. Primarily includes training income and advance payments for the Local Government Conference.

*Refer to note 25 Prior Period Restatements for details.

Note 16. Lease liabilities

	2025 \$	2024 \$
Current	1,355,119	1,377,388
Non-current	3,613,323	4,909,805
	4,968,442	6,287,193

Future minimum lease payments

Not later than one year	1,621,615	1,377,388
Later than one year and not later than five years	3,770,436	4,909,805
Later than five years	-	-
	5,392,051	6,287,193

Note 17. Provisions

	2025 \$	2024 \$
<i>Current</i>		
Annual leave	1,311,146	1,190,294
Long service leave	860,608	837,960
	2,171,754	2,028,254
<i>Non-current</i>		
Long service leave	259,866	241,484
	259,866	241,484

Note 18. Contingent liabilities

	2025 \$	2024 \$
Bank guarantees in favour of the Crown secured by a right of set-off over specific assets of the Municipal Work care Scheme	80,600,000	65,900,000

The Association provides a bank guarantee as a condition of participation in the Local Government Insurance Scheme (LGIS) self-insured workers' compensation scheme, in accordance with section 5.49 of the Local Government Act 1995 (WA). The guarantee is equivalent to 150% of live claims, as independently valued. While the guarantee constitutes a legal obligation, the financial risk to the Association is assessed as minimal, due to:

- a) A charge over LGIS scheme investment assets approximating \$84 million at 30 June 2025;
- b) Reinsurance arrangements that cap LGIS's exposure; and
- c) The nature of work cover compensation claims, which are not subject to high quantum losses.

Bank facility used by Local Government House Trust, which the Association was the Beneficiary of:	-	24,400,000
---	---	-------------------

The Association is the Trustee of the Local Government House Trust (LGHT). LGHT had a joint venture with Qube Railway Parade Pty Ltd, which owned the property known as Local Government House located at 168-170 Railway Parade, West Leederville. This joint venture used this facility, which the Association had provided a guarantee for, prior to the LGHT purchasing the remaining ownership from Qube on 1 July 2024.

After purchasing the of the remaining ownership, the Association, as the Trustee for LGHT, entered into a new facility with the financial institution, under the new facility, the Association has not provided any guarantee against the facility, instead, the facility is secured by a registered mortgage over the property known as Local Government House located at 168-170 Railway Parade, West Leederville.

Note 19. Reserves

	2025 \$	Restated* 2024 \$
Balance at the beginning of the year*	6,154,667	5,149,628
<i>Transfers to/(from) reserves</i>		
Employee leave benefits reserve	259,618	127,698
Sector Strategic Reserve	58,520	67,966
Roads and Transport Grant Fund Reserve	(121,364)	42,537
Road wise Strategic Initiatives Grant Reserves	245,657	166,838
Organisation Strategic Initiatives Reserve (d)	(405,000)	600,000
	37,431	1,005,039
Total reserves at the end of the year	6,192,098	6,154,667
<i>Represented by:</i>		
Employee leave benefits reserve (a)	2,431,619	2,172,001
Sector Strategic reserve (b)	1,485,819	1,427,299
Roads and Transport Grant Fund Reserve (c)	481,695	603,059
Roadwise Strategic Initiatives Grant Reserves* (c)	1,597,965	1,352,308
Organisation Strategic Initiatives Reserve (d)	195,000	600,000
Balance at the end of the year	6,192,098	6,154,667

Nature of reserves

- a) Employee Leave Benefits Reserve provides for the payment of long service leave and annual leave entitlements for employees and is matched to the total of these provisions.
- b) Sector Strategic Reserve was established to be a contingency fund to protect the existence and capacity of the Sector.
- c) The Roads and Transport and RoadWise strategic initiative grant reserves were established by the Association to set aside unspent funds from the respective grants.
- d) The Organisation Strategic Initiatives reserve was established to fund strategic projects that transform the Association's organisation and build capacity.

The reserves are cash-backed and are matched by amounts included with restricted funds (reserves) in Note 9.

*Refer to note 25 Prior Period Restatements for details.

Note 20. Key management personnel disclosures

The Association has determined that key management personnel include The Associations President, State Council Members, Finance and Services Committee Members and the Executive Management of the Association. The following persons were key management personnel during the whole of the financial year and up to the date of this report, unless otherwise stated:

Executive Management

Nick Sloan	Chief Executive Officer
Tony Brown	Executive Director, Member Services
Rachel Horton	Executive Manager, Advocacy
Ian Duncan	Executive Manager, Infrastructure
Nicole Matthews	Executive Manager, Policy
Rick Murray	Chief Financial Officer

State Council Members

President Cr Karen Chappel AM JP	Shire of Morawa	
Cr Paul Kelly (WALGA Deputy President)	Town of Claremont	
President Cr Chris Antonio	Shire of Northam	
President Cr Phil Blight	Shire of Wagin	
Cr Helen Sadler	Town of Cottesloe	
President Cr Paige McNeil	Shire of Mundaring	
Cr Haeden Miles	City of Swan	Appointed 21/11/2024
President Cr Eddie Smith	Shire of Carnarvon	
President Cr Laurene Bonza	Shire of Dundas	
Cr Stephen Strange	Shire of Bruce Rock	
Cr Scott Crosby	Shire of Kent	
President Cr Chris Mitchell JP	Shire of Broome	
President Cr Les Price	Shire of Cue	
President Cr Liz Sudlow	Shire of Northampton	
Cr Lewis Hutton	City of Joondalup	
Cr Bronwyn Smith	City of Wanneroo	
Cr Michael Dudek	City of Stirling	
Mayor Caroline Knight	City of Mandurah	Appointed 20/02/2025
Cr Wendy McWhirter-Brooks	Shire of East Pilbara	
Mayor Patrick Hall	City of Canning	
Mayor Teresa Lynes	City of Gosnells	
Mayor Logan Howlett JP	City of Cockburn	
Cr Karen Wheatland	City of Melville	
Cr Barry Winmar	City of Kwinana	
President Cr Tony Dean	Shire of Nannup	
Mayor Rhys Williams	City of Mandurah	Resigned 26/01/2025
Cr Aaron Bowman JP	City of Swan	Resigned 15/08/2024
President Cr Kirrilee Warr	Shire of Chapman Valley	Resigned 19/03/2025

Finance and Services Committee Members

President Cr Karen Chappel AM JP	Shire of Morawa	
Cr Paul Kelly (WALGA Deputy President)	Town of Claremont	
President Cr Chris Antonio	Shire of Northam	
Mayor Caroline Knight	City of Mandurah	Appointed 20/02/2025
Mayor Rhys Williams	City of Mandurah	Resigned 26/01/2025
Mr Colin Murphy	Independent Member	

Note 20. Key management personnel disclosures (continued)

Compensation

The aggregate compensation made to key management personnel of the Association is set out below:

	2025 \$	2024 \$
Aggregate compensation	2,242,410	2,053,973

Note 21. Remuneration of auditors

During the financial year the following fees were paid or payable for services provided by RSM Australia Pty Ltd, the auditor of the Association (2024: Deloitte Touche Tohmatsu).

	2025 \$	2024 \$
<i>RSM Australia Pty Ltd</i>		
Audit of the financial statements	48,000	-
Assistance with preparation of financial statements	5,500	-
	53,500	-

Deloitte Touche Tohmatsu

Audit of the financial statements	-	51,900
Assistance with preparation of financial statements	-	5,500
	-	57,400

Note 22. Commitments

The Association had no commitments for capital expenditure as at 30 June 2025 and 30 June 2024.

Note 23. Related party transactions

Key management personnel

Disclosures relating to key management personnel are set out in note 20.

Transactions with related parties

There were the following transactions with related parties during the current and previous financial year.

Related Party	Nature of relationship	Transactions
Local Government House Trust (LGHT)	The Association is the Trustee for the LGHT Scheme under the provisions of a Trust Deed	<ul style="list-style-type: none">Rent subsidy received of \$1,071,660 (2024: \$582,859)Administration fee income of \$102,852 (2024: \$102,846)Lease repayments of \$1,461,346 (2024: Nil)Interest expense of \$218,190 (2024: Nil) associated with the lease of office premises in West LeedervilleOffice electricity and outgoings expense of \$284,379 (2024: Nil).
Qube Railway Parade Pty Ltd	Joint Venture within which LGHT has 60% interest	<ul style="list-style-type: none">Lease repayments of \$Nil (2024: \$1,041,828)Interest expense of \$Nil (2024: \$203,353) associated with the lease of the office premises in West LeedervilleOffice electricity and outgoings expense of \$Nil (2024: \$87,193).
Local Government Insurance Scheme (LGIS)	The Association is the Trustee for the LGIS WA Scheme under the provisions of a Trust Deed	<ul style="list-style-type: none">Management Fees and Brokerage Income Commission of \$3,594,708 (2024: \$3,459,780)

Note 23. Related party transactions (continued)

Receivable from and payable to related parties

There were the following trade receivables from or trade payables to related parties at the current and previous reporting date.

	2025 \$	2024 \$
Receivable from related parties		
Local Government House Trust	-	-
Qube Railway Parade Pty Ltd	-	-
Local Government Insurance Scheme	-	85,681
	-	85,681

	2025 \$	2024 \$
Payables to related parties		
Local Government House Trust – trade and other payables	-	-
Local Government House Trust – lease liability	4,968,442	-
Qube Railway Parade Pty Ltd – trade and other payables	-	136,834
Qube Railway Parade Pty Ltd – lease liability	-	6,287,193
Local Government Insurance Scheme	-	-
	4,968,442	6,424,027

Loans to/from related parties

There were no loans to or from related parties at the current and previous reporting date.

Note 24. Subsequent events

No matter or circumstance has arisen since 30 June 2025 that has significantly affected, or may significantly affect the Association's operations, the results of those operations, or the Association's state of affairs in future financial years.

Note 25. Prior period restatements

a) *Prior period restatement – Recognition of contract liabilities*
In the current reporting period, management identified the following prior period errors, which required restatement:

As at 1 July 2023:

- i. Trade and Other Payables included amounts related to income received in advance of \$382,422 and unexpended grants of \$1,897,098, totalling \$2,279,520. Under Australian Accounting Standards, these amounts should have been presented as Contract Liabilities. As a result, Trade and Other Payables has decreased by \$2,279,520, and Contract Liabilities has increased by the same amount. The restatement does not impact the surplus or net assets for the year.
 - ii. Contract Liabilities included an amount of \$865,273, which management reassessed as no longer satisfying the recognition criteria under AASB 15 Revenue from Contracts with Customers (AASB 15) for a contract liability related to unexpended grants. This adjustment should have been identified and corrected as part of the initial application of AASB 15 commencing from 1 July 2019. As a result, Contract Liabilities has decreased by \$865,273, and the Road Wise Strategic Initiative Reserve, which management has designated as equity, has increased by the same amount.
- As at 30 June 2024
- iii. Trade and Other Payables included amounts related to income received in advance of \$376,680 and unexpended grants of \$3,379,807, totalling \$3,756,487. Under Australian Accounting Standards, these amounts should have been presented as Contract Liabilities. As a result, Trade and Other Payables has decreased by \$3,756,487, and Contract Liabilities has increased by the same amount. This has no impact on the surplus or net assets for the year.
 - iv. Contract Liabilities included an amount of \$865,273, which management reassessed as no longer satisfying the recognition criteria under AASB 15 Revenue from Contracts with Customers (AASB 15) for a contract liability related to unexpended grants. This adjustment should have been identified and corrected as part of the initial application of AASB 15 commencing from 1 July 2019. As a result, Contract Liabilities have decreased by \$865,273, and the Road Wise Strategic Initiative Reserve within equity has increased by the same amount.

b) *Prior period restatement -Grants where the Association is acting in the capacity of an Agent:*
In the current reporting period management reviewed certain grant agreements and identified an error in the application of Australian Accounting Standard AASB 15. In three grant agreements, all commencing after 1 July 2023 the Association received funds from grantors with the obligation to administer and/or facilitate the disbursement of devolved grants. In these agreements it has been determined that the Association is acting as an agent on behalf of the grantor.

The following adjustments were required:

As at 30 June 2024:

- i. Grant revenue and expenditure included an amount of \$2,619,724 which represents the funds received from grantors and disbursement of devolved grants to Local Government (the ultimate recipient of the devolved grant). Such transactions do not result in the recognition of revenue or expenditure as the Association is acting in the capacity as an agent. As a result, Grant income and Grant Expenditure have decreased by \$2,619,724. The restatement does not impact the surplus or net assets for the year.
- ii. Contract Liabilities included an amount of \$1,725,215 which management identified as not meeting the recognition criteria under AASB 15 for a contract liability as it related to amounts it has received in advance from grantors for disbursement of devolved grants and should therefore be classified as a financial liability. As a result, Contract Liabilities have decreased by \$1,725,215, and Trade and Other Payables have increased by the same amount. This has no impact on the surplus or net assets for the year.

Note 25. Prior period restatements (continued)

These changes were applied retrospectively and impacted the financial statements of the Association as follows. These did not impact the statement of cash flows:

Statement of financial position (extract)	1 July 2023	Adjustment (a) (i)	Adjustment (a) (ii)	1 July 2023
	<i>Reported</i>	<i>Increase/ (decrease)</i>	<i>Increase/ (decrease)</i>	<i>Restated</i>
Current Liabilities				
Trade and other payables	3,563,784	(2,279,520)	-	1,284,264
Contract liabilities	-	2,279,520	(865,273)	1,414,247
Total current liabilities	6,483,174	-	(865,273)	5,617,901
Total liabilities	12,303,886	-	(865,273)	11,438,613
Net assets	6,961,463	-	865,273	7,826,736

Equity				
Accumulated surplus	2,677,108	-	-	2,677,108
Reserves	4,284,355	-	865,273	5,149,628
Total equity	6,961,463	-	865,273	7,826,736

Statement of financial position (extract)	30 June 2024	Adjustment (a) (iii)	Adjustment (a) (iv)	Adjustment (b) (ii)	30 June 2024
	<i>Reported</i>	<i>Increase/ (decrease)</i>	<i>Increase/ (decrease)</i>	<i>Increase/ (decrease)</i>	<i>Restated</i>
Current Liabilities					
Trade and other payables	6,099,779	(3,756,487)		1,725,215	4,068,507
Contract liabilities	-	3,756,487	(865,273)	(1,725,215)	1,165,999
Total current liabilities	9,505,421	-	(865,273)	-	8,640,148
Total liabilities	14,656,710	-	(865,273)		13,791,437
Net assets	7,973,788	-	865,273		8,839,061

Equity					
Accumulated surplus	2,684,394	-	-	-	2,684,394
Reserves	5,289,394	-	865,273	-	6,154,667
Total equity	7,973,788	-	865,273	-	8,839,061

Note 25. Prior period restatements (continued)

Statement of profit or loss and other comprehensive income (extract)	30 June 2024	Adjustment (b) (i)	30 June 2024
	Reported	Increase/ (decrease)	Restated
Revenue			
Grant revenue	7,217,350	(2,619,724)	4,597,626
Total revenue	26,171,025	(2,619,724)	23,551,301
Expenses			
Grant expenditure	(7,028,036)	2,619,724	(4,408,312)
Total expenses	(25,158,700)	2,619,724	(22,538,976)
Surplus for the year	1,012,325	-	1,012,325
Other comprehensive income for the year	-	-	-
Total comprehensive income for the year	1,012,325	-	1,012,325





Statement by the President
and Chief Executive Officer

RSM Australia Pty Ltd
Level 32 Exchange Tower, 2 The Esplanade Perth WA 6000
GPO Box R1253 Perth WA 6844
T +61 (0) 8 9261 9100
www.rsm.com.au

In the opinion of the President and Chief Executive Officer:

- a. the attached financial statements and notes presents a true and fair view of the financial position of the Western Australian Local Government Association as at 30 June 2025 and its performance for the year ended on that date in accordance with the Constitution of the Association, Australian Accounting Standards, mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board.
- b. there are reasonable grounds to believe that the Association will be able to pay its debts as and when they become due and payable.

Signed by:

Karen Chappel
President

Nick Sloan
Chief Executive Officer

Perth, Western Australia
Dated: 20 August 2025

INDEPENDENT AUDITOR'S REPORT

To the Members of the Western Australian Local Government Association

Opinion

We have audited the financial report of the Western Australian Local Government Association ("the Association") which comprises the statement of financial position as at 30 June 2025, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of material accounting policy information, and the statement by the President and Chief Executive Officer.

In our opinion the accompanying financial report presents fairly, in all material respects, the financial position of the Association as at 30 June 2025, and its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards - Simplified Disclosures and the Association's Constitution.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association, in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* ("the Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter – Restatement of comparative balances

We draw attention to note 25 of the financial report which states that the amounts reported in the previously issued 30 June 2024 financial report have been restated and disclosed as comparatives in this financial report. Our opinion is not modified with respect to this matter.

Other Information

The Management are responsible for the other information. The other information comprises the information included in the Association's annual report for the year ended 30 June 2025 but does not include the financial report and the auditor's report thereon. The annual report is expected to be made available to us after the date of this auditor's report.

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

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

When we read the annual report, if we conclude that there is a material misstatement in this other information, we are required to report the matter to management and use our professional judgement to determine the appropriate action.

THE POWER OF BEING UNDERSTOOD
ASSURANCE | TAX | CONSULTING

RSM Australia Pty Ltd is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction. RSM Australia Pty Ltd ACN 009 321 377 atf Birdanco Practice Trust ABN 65 319 382 479 trading as RSM Liability limited by a scheme approved under Professional Standards Legislation



Other Matter

The financial report of the Association, for the year ended 30 June 2024, was audited by another auditor who expressed an unmodified opinion on that report on 21 August 2024.

Responsibilities of Management, State Council and the Finance and Services Committee for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards – Simplified Disclosures and the Association’s Constitution, and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Association’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless State Council either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

The Finance and Services Committee are responsible for overseeing the Association’s financial reporting process.

Auditor’s Responsibilities for the Audit of the Financial Report

Our objectives 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 our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the 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 this financial report.

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

RSM

RSM AUSTRALIA

AL Whyte

ALASDAIR WHYTE
Partner

Perth, WA
Dated: 20 August 2025



Commentary on Financial Results

Throughout 2024-25, WALGA worked hard to advocate for the sector, deliver and enhance member-centric services and achieve a sound financial result. The Association remains in a sound position supported by effective financial management and support and guidance from the Finance and Services Committee and WALGA State Council.

Delivering services while investing in the future

WALGA’s financial result for 2024–25 reflects a deliberate strategy to convert income into high-value services and investment in future Member services and productivity. Against a planned operating deficit of \$600,000 driven by investment in strategic initiatives, including generative AI readiness, contemporary technology and organisational resilience, WALGA achieved a near break-even result, with a modest deficit of \$3,809. This outcome represents a significant achievement and underscores WALGA’s commitment to balancing innovation with financial stability.

The prior year’s surplus of \$1.0 million, largely due to staff vacancies and deferred discretionary projects, enabled WALGA to allocate \$600,000 to the Organisational Strategic Initiatives Reserve. In 2024–25, over \$400,000 of these funds were deployed across key projects, including:

- AI Readiness Assessment for WALGA and the sector
- Local Government Rating of Renewable Energy Facilities report
- Business case for a Member investment vehicle
- CRM system scoping
- Business Continuity Planning
- Development of the 2025–29 Strategy

The 2024–25 financial year result is consistent with maximising the conversion of income into services and investment in future services.

Growth

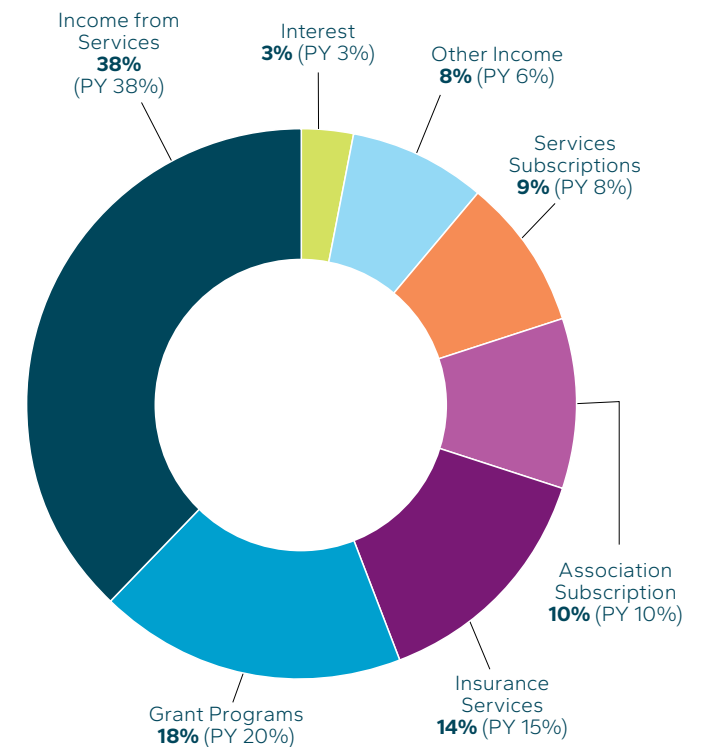
Guided by the 2020-25 Strategic Plan and evolving Member needs, WALGA expanded its capabilities in targeted areas. Increased demand supported enhanced capacity in Employee Relations and Training Services. New in-house expertise in data and analytics and graphic design is enhancing quality and operational efficiency of data and communications.

Grant program

WALGA manages self-funded grant programs on behalf of government bodies, supporting long-term initiatives such as Roads and Transport, RoadWise, and Household Hazardous Waste. In 2024–25, WALGA delivered \$5.0 million in devolved grants through the short-term ARENA and Urban Greening programs, accelerating electric vehicle uptake and urban tree planting across the Perth and Peel regions.

Diversity of Income

WALGA’s income remains well diversified. Association subscription income continues to represent a small proportion of total revenue at 10%, as illustrated in the accompanying graph.



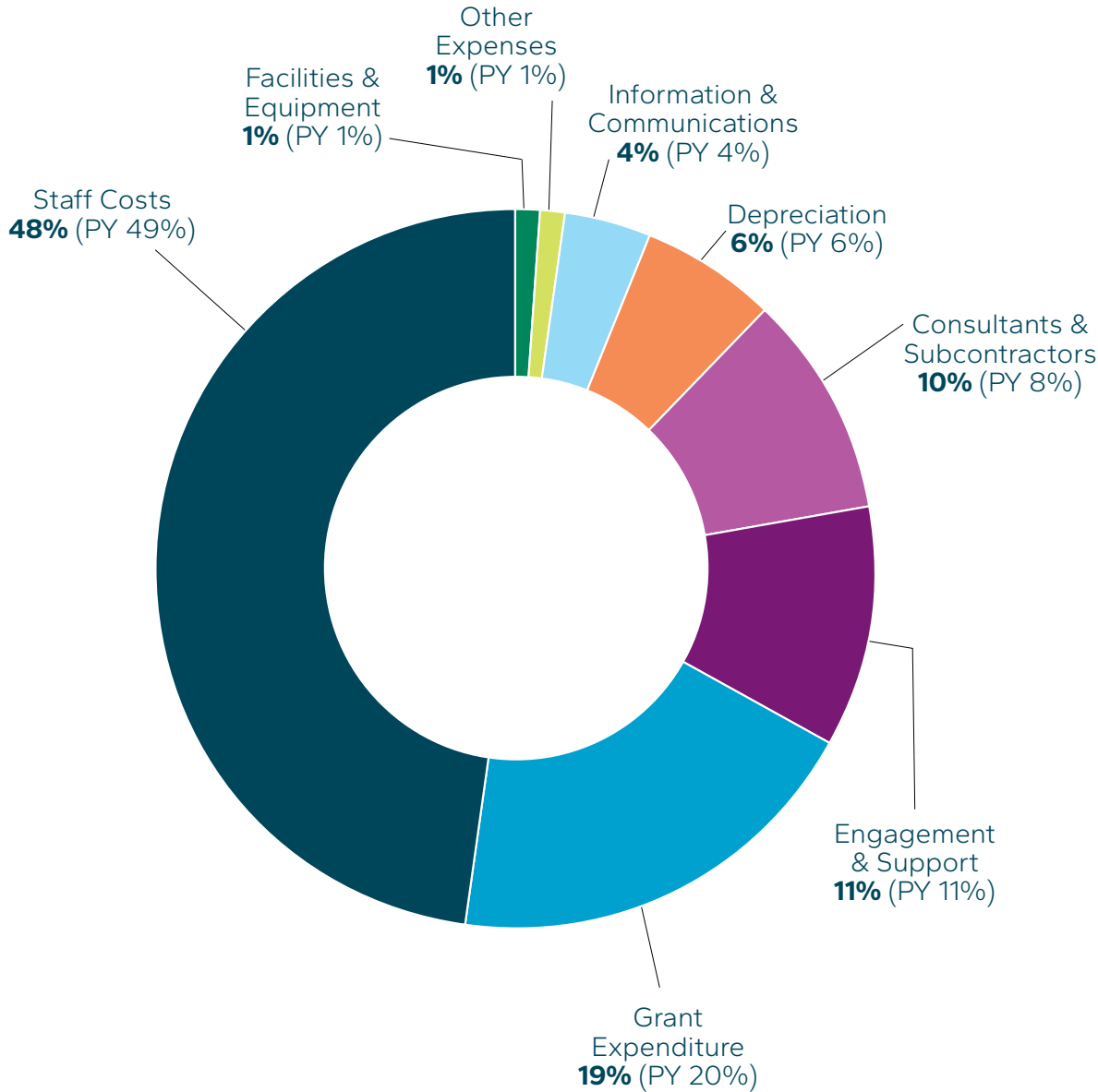
Expenditure distribution

Analysis of overall expenditure as shown in the graph (below) shows that:

- Staff Costs, the largest cost component consistent with WALGA being a service-based organisation, decreased slightly as a proportion of total expenditure.
- Grant Program expenditure includes all grant expenditure, including staff costs for grant-funded employees
- Engagement and support includes the cost of State Council, Member engagement and events such as the Local Government Convention.

Financial Position

WALGA's balance sheet reflects net assets of \$8.8 million, a solid position for a Member-based organisation. The Current Asset Ratio of 1.78 indicates strong liquidity, with current assets nearly double current liabilities. Cash reserves (unrestricted and strategic reserves) increased to \$9.2 million (+\$0.7 million) as at 30 June 2025. WALGA's sound financial position is supported by the steady long-term growth of its cash reserves available to WALGA (not tied to liabilities), as shown by the following graph. Lease liability at \$5.0 million, which is the largest liability, is primarily attributable to future building lease commitments. WALGA remains free of loan debt, and reserves are cash-backed. The Association, therefore, remains in a sound financial position.



Audit

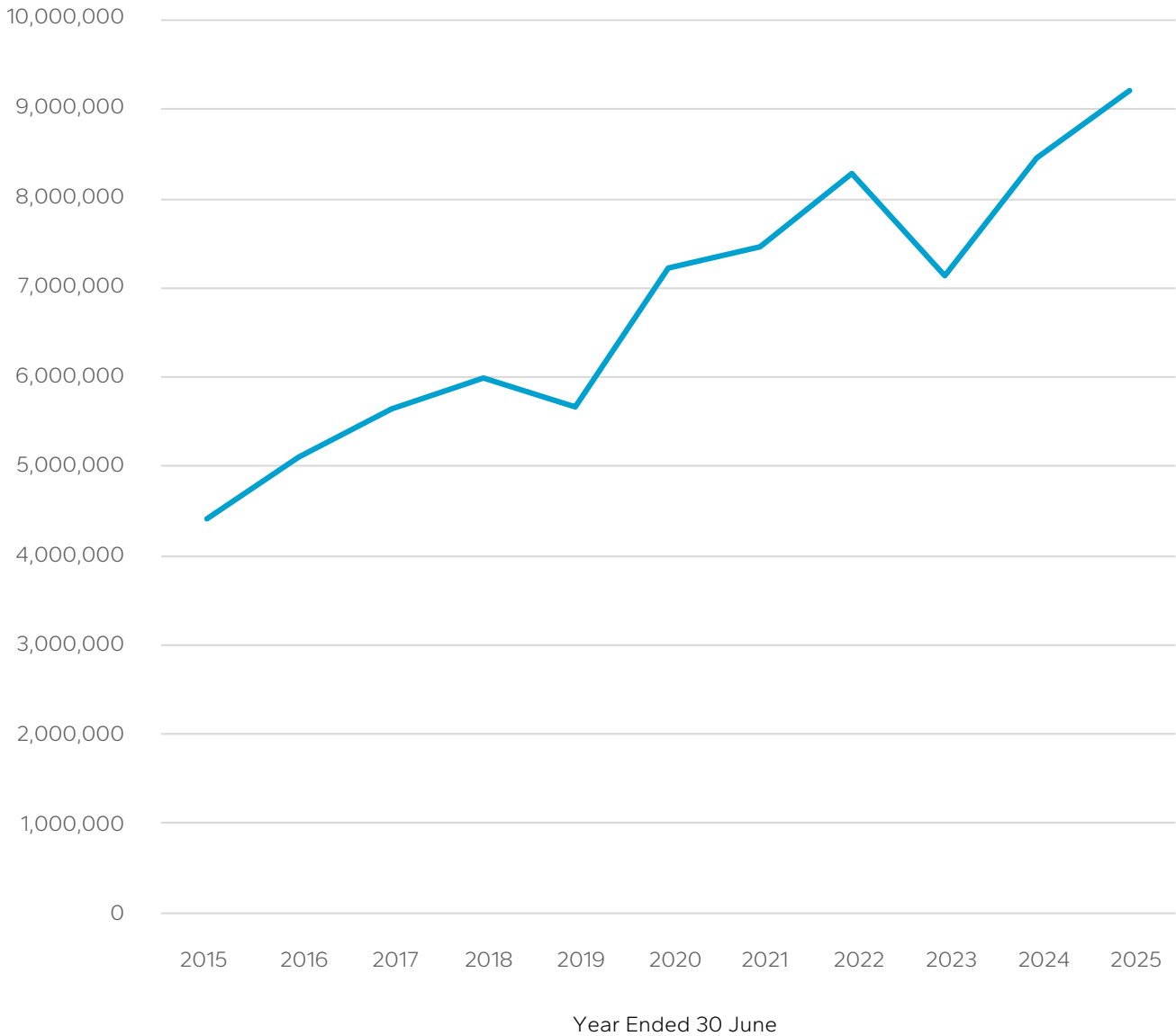
The 2024-25 year marked the first year for new external auditors, RSM Australia, following the completion of Deloitte's maximum seven year term under WALGA policy.

The financial statements include prior-period restatements primarily relating to accounting classification within liabilities of grant liabilities and recognition of net grant income where WALGA acts as an agent in devolved arrangements. These adjustments did not affect the reported surplus but increased net assets due to the release of a liability of \$0.8 million. The Auditors reported favourably on the audit to the Finance and Services Committee, which acknowledged the audit as delivering positive outcomes.

Conclusion

WALGA remains focused on delivering tangible outcomes for Members, and our financial decisions continue to be driven by Member needs and a future-ready organisation.

Cash Reserves – WALGA's Discretion
(Unrestricted Funds + Strategic Reserve)





AUGUST 2024

WALGA's State Election campaign

WALGA President Karen Chappel AM JP presented WA Premier Roger Cook WALGA's 2025 State Election Campaign Priorities *The West at its Best*. Between August 2024 and March 2025, WALGA campaigned on key sector issues on behalf of Members across a number of platforms.

OCTOBER 2024

Local Government Convention Hosted at the Perth Convention and Exhibition Centre from 8-10 October, the 2024 Local Government Convention brought together more than 650 Elected Members, suppliers, Council Officers and key stakeholders as part of a unique program of professional development, networking, and business opportunities.

Training 11 Elected Members were recognised for successfully completing WALGA's highest level of training, LGA50220 Diploma of Local Government – Elected Member.

PSP Exhibition The Exhibition at the 2024 Local Government Convention showcased WALGA's Preferred Suppliers and the products and services on offer to Local Governments and their communities.

NOVEMBER 2024

Showcase in Pixels Awards Night Winners of WALGA's 2024 Showcase in Pixels art competition were unveiled on the digital tower in Yagan Square. 7-year-old Emma from the Shire of Pingelly was the proud recipient of the 'People's Choice Award'.

DECEMBER 2024

WALGA Wrap This event brought together WALGA's Preferred Suppliers and Members to celebrate another year of delivering successful outcomes for WA communities. The WALGA Preferred Supplier Program (PSP) was used for the purchase of more than half a billion dollars' worth of goods, services and works by Members across the financial year.

JANUARY 2025

Media Several WALGA advocacy priorities received welcomed pre-election commitments in the lead up to the State and Federal elections.

FEBRUARY 2025

Urban Forest Conference Over 240 delegates joined sector leaders, and industry speakers at Murdoch University for WALGA's bi-annual Urban Forest Conference.

APRIL 2025

Ministerial meetings President Chappel AM JP and CEO Nick Sloan met with the State Government's new Ministry, to advocate on behalf of WALGA's Members and discuss supporting the sector.

Aboriginal Engagement Forum In its eighth year, WALGA's 2025 Aboriginal Engagement Forum brought together over 240 delegates from across the State. In line with this year's theme, 'Doyntj-Doyntj (Growing Together)', speakers showcased the collaborative power of meaningful partnerships and transforming relationships with Aboriginal people to deliver positive impacts for all.



WALGA

Influence. Support. Expertise.

ONE70
Level 1, 170 Railway Parade
West Leederville WA 6007

08 9213 2000
info@walga.asn.au

walga.asn.au