

**Influence. Support. Expertise.**



**WALGA**

**Annual Report  
2023-24**





WALGA State Councillor Barry Winmar performing the Welcome to Country at the December 2023 WALGA Wrap.

## 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.

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## President's Message



Now in my second term as WALGA President, I am proud of the continued efforts of WALGA and our 139 Member Local Governments to deliver better outcomes for the sector and the communities they represent.

As always, WALGA's Local Government Convention was an important event for our sector. It provided an opportunity to promote collaboration, share new ideas and challenge our thinking. A highlight was signing the new \$1.4 billion State Road Funds to Local Government Agreement with the Premier and Minister for Transport – the sixth iteration of this agreement.

2023 also saw the Local Government Elections take place and I was pleased to see a record number of candidates nominate.

On behalf of WALGA, I would like to thank and acknowledge the contribution of all Elected Members who did not return to Councils after the elections. Their efforts and contribution to our communities are greatly appreciated.

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

In February, WALGA was delighted to host the Hon. Catherine King MP, Minister for Infrastructure, Transport, Regional Development and Local Government, and Rob Slocombe, RAC WA Group CEO, to discuss the ongoing commitment to making our high-speed local roads safer.

WALGA CEO Nick Sloan, Deputy President Paul Kelly and I also met with the Hon. Kristy McBain MP, Minister for Regional Development, Local Government and Territories, about issues facing WA Local Governments and WALGA's budget priorities.

At WALGA, we proactively support Local Governments with high-calibre resources, events, and networking, leveraging our credibility and relationships to benefit our Members and their communities.

In March, I had the opportunity to travel to Canberra to attend the opening of the Canberra hub, alongside WA Premier Roger Cook MLA, Hon. Hannah Beazley MLA, Hon. David Michael MLA and Hon. Reece Whitby MLA.

The hub supports a new way of working with the Federal Government, championing WALGA and the State's priorities, enhancing relationships, and improving outcomes for Local Governments and all Western Australians.

We were particularly active in the media throughout 2023-24, and I valued the opportunity to advocate for many issues through radio, press and television interviews.

May saw the handing down of the State and Federal Budgets. Ahead of the 2024-25 State Budget, WALGA advocated on behalf of our 139 Member Local Governments through our State Budget Submission. The Submission contained initiatives that Local Governments and the communities they represent, considered to be priority areas for investment.

Continuing on from the State Budget Submission, WALGA prepared a comprehensive political engagement strategy and election campaign to be implemented in the lead up to the 2025 Election.

As we reflect on 2023-24, I extend my sincere thank you to my fellow State Councillors, WALGA staff and our Members for your ongoing support.

I look forward to working with you all as we continue to leverage the collective strength and influence of the Local Government sector for the benefit of WA Local Government and the communities they serve.

**Cr Karen Chappel AM JP**  
President, WALGA

## Message from the CEO



As we reflect on the past year, I am proud to share the progress WALGA has made and demonstrate through the 2023-24 Annual Report how we have continued to represent and support the WA Local Government sector with unwavering commitment.

I am pleased to highlight several key achievements throughout 2023-24.

A major milestone was the launch of our refreshed brand and website. Whilst WALGA has a strong history of supporting the Local Government sector, our brand needed to be more contemporary and better represent who we are – subject matter experts that exude best practice in everything we do.

Throughout 2023-24, we provided exceptional support to our Members. Our Member Services Team answered 24% more Governance and Procurement enquiries compared to 2022-23 and our Employee Relations team handled 10 industrial claims and five active Award claims, while supporting 5,560 individual Member queries and facilitating a smooth transition to the State IR system.

Our Training Team saw an impressive 81% increase in participation, with over 5,000 attendees in WALGA short courses and 91% of Elected Members enrolling in Council Members Essentials.

The WALGA Preferred Supplier Program (PSP) was used for the purchase of nearly \$460 million of goods, services and works by Members in 2023-24, delivering invaluable savings for our Members.

Recognising the significant role Local Governments play in road safety, WALGA rolled out a fresh approach to providing a funded support service to Local Governments. Throughout 2023-24, 66 Local Governments registered to become a RoadWise Council, making a commitment to regular engagement and local action towards the prevention of road death and serious injuries.

These accomplishments are a testament to the hard work and commitment of our people in delivering valued services to our Members.

In alignment with these efforts, the development of WALGA's State Budget Submission was a critical initiative undertaken by WALGA. The Submission presented 22 priority areas of spending for the 2024-25 Budget, with a strong focus on road safety, climate action, disaster resilience, community services and infrastructure.

The Budget Submission and the work of WALGA's Members and staff played a pivotal role in the State and Federal Budget discussions, ensuring that the voice of Local Government was heard and considered in the allocation of resources and the planning of key initiatives.

The 2025 election presents an opportunity for the incoming Government to address the challenges facing Western Australia, both now and into the future. WALGA's State Budget Submission asks, our daily policy work, engagement with Members and workshops with State Council have culminated in the development of WALGA's 2025 State Election policy platform – 'The West at its Best'.

To support this, WALGA has prepared a comprehensive political engagement strategy to ensure WALGA can escalate the issues of importance to the sector in this critical election year.

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

Together, we will continue to advocate to realise our vision of a sustainable, inclusive and resilient Western Australia.

**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

Agile and inclusive Local Governments enhancing community wellbeing and enabling economic prosperity.

## Our Values

### RESPECT

We treat everyone with honesty, integrity and respect

### EXCELLENCE

We are a professional organisation delivering positive impact for members and community

### ACCOUNTABILITY

We take responsibility and work openly and transparently to earn the trust of stakeholders

### COLLABORATION

We leverage strong relationships and partnerships

### INNOVATION

We constantly strive to improve, innovate and adapt





# Major Projects

## Capability Framework

Throughout 2023-24, WALGA implemented a tailored people Capability Framework designed to help employees identify their learning and development needs. The Framework also enables the diagnosis of capability gaps at an organisational level, guiding WALGA's overall learning and development strategy. This aligns with the Corporate Strategy enabling strategic theme of Agile Workforce, 'we invest in capacity to drive improvement and innovation'.

## IT Roadmap

Developed to deliver a three-year technology transformation, the WALGA IT Roadmap commenced in 2024. Aligned with the strategic objective of Contemporary Systems, the Roadmap implements increased governance over systems, change management, project management and data.

After the successful reconfiguration of the IT operating model centralising technology skills and bringing new specialist skills, the focus shifts to a suite of projects in 2024-25. Recognising the importance of data, the new Business Intelligence and Analytics team is implementing a project to transform data. This includes developing a centralised sophisticated data collection and analysis system, assisting internal stakeholders by transforming data into actionable insights through gathering and analysing data from various sources, creating meaningful reports and visualisations.

## State Budget Submission

The State Budget Submission was developed throughout 2022-23 and provided to Government in November 2023. The Submission presented initiatives that the Local Government sector considered to be priority areas of spending in the 2024-25 Budget, with a focus on road safety, climate action, disaster resilience, community services and infrastructure. WALGA was pleased that the Budget provided

funding for a number of these priorities to support Local Governments to deliver important services to their communities, including the creation of the Local Government Inspectorate, additional funding for the Community Sport and Recreation Facilities Fund and the Patient Assisted Travel Scheme.

## State Election Campaign

Throughout 2023-24, WALGA engaged with the State Council to discuss the issues and focus areas for WALGA in the lead up to the 2025 State Election. A workshop was held in March 2024 where WALGA identified key advocacy areas. Following this, WALGA developed a campaign consisting of a policy platform that identifies a broad range of sector priority issues to be addressed by the Government over the next four-year term, and a public campaign focusing on a subset of issues that align with the key election issues for the community.

## Brand Launch & Website

Whilst WALGA has a strong history of supporting the Local Government sector, it was time for our brand to get a refresh and represent who we are – subject matter experts that are professional, agile, and committed to driving better outcomes for the sector.

The brand launch in April 2024 coincided with the launch of a new website. Built to industry best practice, the website provides a superior user experience, with new features, an integrated Preferred Supplier Panel portal, revamped training module, and upgraded media hub.

“

Public libraries have been transforming their traditional programs and services to satisfy the community's increased demand for equitable access to information and literacy, digital services, and social connections.

”

Alison Xamon,  
City of Vincent Mayor



# Fast Facts

2023-24

110

Members provided with **TAX SERVICES**



2,867

**GOVERNANCE AND PROCUREMENT ENQUIRIES**  
a **24%** increase from 2022-23



\$459M

Goods, services and works through the **PREFERRED SUPPLIER PROGRAM** – a **16%** increase from 2022-23

178

**ENQUIRIES ANSWERED** through the Child Car Seat Safety Information Line

337

**EXPERT ADVICE TO 337** registered Type 1 CCR Fitters

804

**CHILD CAR SEAT** inspections completed



5,560

**EMPLOYEE RELATIONS** Member interactions  
a **10%** increase from 2022-23

10

**INDUSTRIAL CLAIMS** in the WA Industrial Relations Commission and Fair Work Commission



1,100

**SUPPLIERS** across **12** panels and **154** categories



97%

Increase in **INSTAGRAM** reach from **9,340** to **18,406**



40%

Increase in **LINKEDIN SHARES** from **417** to **583**

**CONTINUED SUPPORT** in the transition to the State IR system



5,126

**PARTICIPANTS** in WALGA short courses – an **81%** increase from 2022-23

All WALGA Members subscribed to **LGIS MEMBERSHIP** in 2023-24

99%

Increase in **FACEBOOK** reach from **52,628** to **105,068**



65

**COURSES** delivered on-site at Local Governments



50+

**CERTIFICATE III** in Local Government enrolments

91%

**OF ELECTED MEMBERS** enrolled in Council Members Essentials



\$19.4B

**PROTECTION** for **\$19.4B** worth of Local Government assets through LGIS

95%

WALGA employees **FEEL ENGAGED** in the work that they do

83

**FULL-TIME** WALGA employees

27

Permanent **PART-TIME** WALGA employees





Hon. Hannah Beazley MLA



Tony Brown, Executive Director Member Services, WALGA President Karen Chappel AM JP, and Hon. David Michael MLA

## Legislative Reform

**The Local Government Amendment Act 2023 commenced in May 2023, with many of the new and amended statutory provisions taking effect throughout 2023-24.**

In response to the structured implementation of provisions, WALGA developed a new resource guide to explain each of the statutory provisions contained in the Act, and the expected timeframes for implementation. This resource has been widely distributed and is relied upon as the primary source of information to help Local Governments meet their compliance obligations.

A major focus throughout 2023-24 was ensuring that Members had awareness of, and were prepared for, statutory changes to the election provisions for the October 2023 election.

Assistance was provided to Member Local Governments in a number of ways. Firstly, WALGA collaborated with the Minister for Local Government, the WA Electoral Commission and DLGSC by hosting a Candidate Information Briefing in August 2023. Following this, WALGA provided Candidate Briefings at the request of Member Local Governments with 13 stand-alone presentations throughout August and September 2023.

Additionally, the team fielded 309 election enquiries on a range of statutory election requirements that led to the conduct of the October 2023 election.

Lastly, WALGA conducted consultation with Members on the election process post the October election and will develop a report for consideration by the WALGA State Council in 2024-25.

WALGA is currently collaborating with the Minister for Local Government on the development of the Tranche 2 Local Government Act Amendment Bill, expected to be tabled in Parliament prior to the end of 2024. This Tranche will include provisions relating to:

- Office of the Local Government Inspector
- Monitors
- Conduct Panel
- Council Member Superannuation
- Simplification of Regional Subsidiaries
- Introduction of Building/Environment Upgrade Finance

## 2023 Local Government Elections

**The WA Electoral Commission conducted elections for 124 of the 139 local governments in Western Australia. There were a total of 1,090 candidates for 564 vacancies.**

WALGA worked in partnership with the WAEC and the Department for Local Government, Sport and Culture to promote candidate nominations and increase voter engagement through paid and earned media, advertising and social media placement.

In September 2023, WALGA launched the 'Vote For Them' campaign, designed to encourage people to vote in the 2023 Local Government elections.

Between 1 September and 27 October, in addition to paid media, WALGA earned 252 press, TV and radio articles, on the Local Government elections.

WALGA also hosted a Candidate webinar in August 2023.

According to the WAEC, the top regional voter turnouts were Victoria Plains with 62%, Kondinin with 61% and Wyalkatchem with 61%. The top three metropolitan Councils were the City of Perth with 34%, South Perth with 34%, and Mosman Park with 34%.







Coastal erosion Back Beach, City of Bunbury

## Urban Forest

WALGA continues to play a leadership role in efforts to increase urban tree canopy across the State. In July 2023, State Council adopted an updated Urban Forest Advocacy Position, which advocates for legislative and policy mechanisms to enable the protection and growth of urban forest, recurrent funding for public realm planting, and the requirement for an overarching Statewide strategy.

WALGA also convenes the Urban Forest Working Group, comprising 39 Local Governments from across the State, which meets quarterly to progress agreed urban forest priorities and act as a community of practice to build knowledge and share information.

WALGA partnered with the Department of Water and Environmental Regulation (DWER) to deliver the State Government's Urban Greening Grant Program. The program provides a total of \$3.75m to support urban greening grants covering 33 Local Governments within the Boorloo (Perth) and Bindjareb (Peel) regions plus the employment of an Urban Forest Facilitator at WALGA. Round One of the grant program closed in January 2024, with 12 Local Governments awarded \$591,839 to plant over 9,400 trees and 29,000 understorey species during winter 2024. Round Two closed in June 2024.

Following WALGA's successful advocacy, the State Government announced it would develop a Perth and Peel Urban Greening Strategy. WALGA facilitated the sector's engagement in the development of the Strategy, with four targeted consultation sessions with Elected Members and Officers from March to June 2024. WALGA provided a submission on the Strategy in June 2024.

In March 2024, WALGA released a Tree Retention Local Planning Policy (LPP) for use by Local Governments. The LPP, developed in collaboration with the Local Government Urban Forest Working Group, clarifies when planning approval is required to remove a tree and guides the assessment of these applications. The Cities of Cockburn, Fremantle, Nedlands and South Perth adopted resolutions to prepare and advertise the LPP.

**WALGA's State Budget Submission advocated for cooler cities and shadier suburbs through the creation of a Statewide Urban Forest Strategy (\$1m) and the expansion of the Urban Greening Grant program (\$20m over 4 years).**

## INFLUENCE

### Advocating and Facilitating Sector Solutions and Policy

## Resilient, Capable and Inclusive Communities

### Coastal Hazard Risk Management and Adaptation Planning (CHRMAP)

The CoastWA Local Government Facilitator, based at WALGA, is funded through the State Government's CoastWA program to provide support to Local Governments undertaking coastal hazard risk management and adaptation planning.

Support provided by the WALGA Facilitator throughout 2023-24 included:

- Hosting six modules of the CoastWA Local Government training series
- Facilitating three Local Government CHRMAP Forum meetings
- Visiting five Local Governments to provide tailored support and advice
- Facilitating 52 meetings between the Department of Planning, Lands and Heritage, Department of Transport, and individual Local Governments to discuss the Local Government's coastal planning and management priorities over the next decade.



Wavell Road, City of Nedlands





## Polyphagous Shot-Hole Borer

The Polyphagous Shot-Hole Borer (PSHB), first detected in East Fremantle in 2021, is having a devastating impact on tree canopy across metropolitan Perth and has the potential to spread to other parts of the State.

WALGA continued throughout 2023-24 to work closely with the Department of Primary Industries and Regional Development (DPIRD) as the State Government agency responsible for the PSHB biosecurity response and the 25 Local Governments in the PSHB Quarantine Area, including convening a PSHB Roundtable between Local Government CEOs and DPIRD in May 2024 to discuss progress and concerns with PSHB containment and eradication efforts.

WALGA strongly advocated for increased efforts to contain and eradicate the borer, further investment in alternative treatment and prevention methods and for the urgent implementation of a recovery program to replace lost tree canopy.



A tree infested by the Polyphagous Shot-Hole Borer.



Sue McDougall, Director of the Western Australian Botanic Garden, Trevor Cochrane from the Garden Gurus and WALGA CEO Nick Sloan at the opening of the WA Tree Festival at Kings Park.

## WA Tree Festival

In March 2024, WALGA hosted the launch event for the WA Tree Festival, in partnership with Botanic Gardens and Parks Authority.

Attended by 80 key stakeholders across Local and State Government together with key ambassadors in the urban greening space, the event provided a high-profile boost to the campaign and resulted in heightened awareness of the Tree Festival program, which grew exponentially in 2024.

Participation increased from 18 Local Governments the previous year to 30, with Facebook followers doubling during the festival period. Partner Councils and community groups collectively delivered over 200 events, including virtual experiences, community planting, free tree giveaways and educational talks, with over 14,000 participants enjoying various activities.





Credit: City of Melville.

## Aboriginal Cultural Heritage

**In August 2023, just five weeks after its commencement, the State Government announced that the *Aboriginal Cultural Heritage Act 2021 (ACH Act)* would be repealed and that the *Aboriginal Heritage Act 1972* would be reinstated with amendments.**

Through its membership of the Aboriginal Heritage Implementation Group, WALGA represented the Sector's concerns and priorities in relation to the implementation of the ACH Act and the *Aboriginal Heritage Legislation Amendment and Repeal Bill*. WALGA also made two submissions on the amendments.

WALGA assisted Local Governments to understand their Aboriginal heritage obligations, hosting five Local Government information webinars covering different elements of the legislation and the supporting Heritage Survey Program.

WALGA also facilitated regional roundtable discussions in the Gascoyne and Avon-Midland country zones to discuss implementation challenges and establish local level relationships with the Department of Planning, Lands and Heritage Regional Managers.

## WALGA Aboriginal Engagement Forum

**The seventh WALGA Aboriginal Engagement Forum was held at the State Reception Centre on 20 March 2024.**

The theme Djinaning Koora – Djinaning Boorda placed a spotlight on looking back to move forward, and the role that Local Government can play in recognising and honouring their First Nations community members.

The 2024 event brought together 187 delegates from Local Government, State Government, not-for-profit organisations and industry, providing a space to embrace the principles of reconciliation and build capacity.

The organisation and programming for the Forum was supported by a reference group of Local Government officers and Elected Members that provided valuable cultural and stakeholder insight.

Reflective of the elevated programming and speakers, the event received overwhelmingly positive feedback from attendees via the event survey, word of mouth and on social media, with 93 per cent of survey respondents stating they would attend future Forums.



## Access and Inclusion

WALGA provided a submission to the State Government on the Reforming WA Disability Legislation consultation paper, making 11 recommendations that would enable Local Government to further enhance access and inclusion outcomes to ensure people with disability are equally able to participate and contribute to community life.

The submission was informed by a Local Government Access and Inclusion Reference Group, comprising Local Government staff with experience and knowledge in delivering disability access and inclusion. The Reference Group built on the existing experience and knowledge of the WA Local Government Access and Inclusion Network group, consisting of over 60 Local Government representatives.

WALGA partnered with the Department of Communities and the Regional Capital Alliance to deliver the Most Accessible Communities Awards WA. Following promotion from WALGA and the State Government, there was a 300% increase in applications for the 2023 awards.

**WALGA's 2024-25 State Budget Submission highlighted the vital role accessible community infrastructure plays in creating inclusive and welcoming communities, and the significant cost to retrofit accessibility features to existing buildings. The submission called for \$10 million per year from 2024-25 for Local Government infrastructure access improvement projects, including parks and playgrounds, administration buildings, community centres and recreation facilities.**



## Childcare Attraction and Retention Grant Program

WALGA partnered with the Department of Communities to deliver the Attraction and Retention Packages for Regional Childcare Workers Program. The 2023-24 grant program delivered over \$250,000 to 10 regional Local Governments for tailored incentives to attract childcare workers to their town.

## Most Accessible Communities WA (MACWA) Awards

WALGA increased its support of the Most Accessible Community Awards in 2023 by coordinating and funding the elevated awards event which was held at Scarborough Sunset Terrace in December.

Fifty guests across recipient Local Governments, key stakeholders and Government officials attended to celebrate the incredible achievements of Local Governments in improving accessibility within their communities.



City of Mandurah, MACWA awards winners.



## Planning Reform

WALGA plays a critical role in advocating for the needs of Local Government in the State Government's planning reform agenda and supporting the sector in responding to these changes. The ongoing reform process 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.

Throughout 2023-24, several major planning reforms were finalised and implemented through the *Planning and Development Act Bill 2023*. These include changes to Development Assessment Panels (DAPs), the creation of new significant development pathways, and adjustments to Single House delegation. The revised Residential Design Codes (Medium Density) were also gazetted after last-minute modifications.

WALGA supports the sector through multiple working groups and by submitting several proposals to the State Government. WALGA takes a positive and proactive approach to advocacy around planning reform, aiming to influence outcomes beneficial to the sector through early and ongoing engagement with the State Government.

**WALGA's long-term advocacy for the State Government to review Local Government planning fees and charges was successful, with the Western Australian Planning Commission (WAPC) agreeing to review Local Government planning fees for the first time in 13 years.**



## WALGA Planning Showcase

Held in conjunction with the Local Government Convention in October 2023, the Planning Showcase attracted 120 delegates who heard from the Planning Minister, expert panellists and Local Government case studies in the Planning space. In addition, the Planning Showcase also provided delegates with access to the Convention Exhibition and the opportunity to connect with companies working in the Local Government space.



# Communities that are prepared, safe and resilient from natural disasters

## State and National Emergency Management Policy

WALGA represents the interests of the Local Government Sector through membership of a range of State Government committees, including the State Emergency Management Committee, State Bushfire Advisory Committee, Bushfire Operations Committee and Interagency Bushfire Operations Committee.

WALGA made numerous submissions throughout 2023-24 drawing on our emergency management advocacy positions and input from Members, including:

- National reviews on Australian Government Disaster Funding and Disaster Resilience
- Promotion, Engagement and Capacity Building
- Reviews of State Emergency Management Policy, including the Philanthropic Framework for Emergency Management
- Emergency Management Sector Climate Adaptation Plan
- State Emergency Management Prevention and Mitigation Procedure and State Hazard Plans for Energy Supply Disruption, Hazardous Materials, and Crash Emergency.

## WALGA 2023 Emergency Management Survey

WALGA's biennial Emergency Management Survey provides critical information to underpin our Emergency Management policy and advocacy. There was a strong response to the 2023 Survey, with 102 (73%) of Local Governments providing information on their experiences, priorities and challenges in undertaking their Emergency Management roles and responsibilities.

Key issues raised by Local Governments included:

- Community preparedness and resilience
- Capacity to respond to and manage recovery

- The importance of infrastructure betterment funding
- Management of Bush Fire Brigades
- Inadequate Local Government Grants Scheme (LGGs) funding
- The need to reform and improve grant funding.

## Emergency Management Sector Climate Adaptation Plan

Climate Change has significant implications for Emergency Management in Western Australia. In October 2022, the State Emergency Management Committee (SEMC) established a Climate Change Subcommittee to lead the development of an Emergency Management Sector Adaptation Plan (EM-SAP), with WALGA CEO Nick Sloan as Sponsor of the Committee, and Executive Manager Policy, Nicole Matthews, as Deputy Chair.

The EM-SAP is one of seven sector-based adaptation plans initiated by the State Government as part of the Western Australian Climate Adaptation Strategy. Between February and March 2024, WALGA undertook consultation with members on the objectives and actions proposed in an EM-SAP discussion paper to inform a submission to the SEMC.

## WALGA Climate Change Declarations

Nine Local Governments made climate change declarations throughout 2023-24, committing to reduce emissions and develop adaptation plans, bringing the total to 60 Local Governments, which represents 87% of the State's population.



Damage from Cyclone Seroja, Shire of Northampton, April 2021

## Local Emergency Management Arrangements

In September 2023, State Council endorsed a new advocacy position for an improved Local Emergency Management Arrangement (LEMA) system to enable Local Governments to better prepare for hazards that are likely to impact their communities and business operations.

WALGA's 2024-25 State Budget submission advocated for \$1 million per annum for five years from 2024-25 to implement the actions recommended by Local Governments in the LEMA Review project, and \$9 million from 2024-25 to replace the AWARE Competitive Grants Program with an enhanced Local Government resourcing program for emergency management planning and preparedness.

In December 2023, the State Emergency Management Committee (SEMC) approved funding for a LEMA Improvement Program to start progressing LEMA reforms. The Program is being delivered as a partnership initiative between WALGA and the Department of Fire and Emergency Services (DFES). WALGA has been allocated \$356,000 to employ a LEMA Project Lead who is working with the DFES, SEMC Business Unit and a diverse range of Local Governments to co-develop and pilot new LEMA approaches and supporting resources over an 18-month period.



# Sustainable management of the environment

## Local Government Biodiversity and Native Vegetation Management Project

WALGA received \$401,932 from the State Natural Resource Management Community Stewardship Grants Program to assist South West ecoregion Local Governments to conserve biodiversity. WALGA distributed funding to 13 Local Governments to undertake ecological assessments of roadsides and reserves and develop local biodiversity strategies and policies.

The project builds the capacity of Local Government to consider biodiversity in decision-making processes through the use of accurate data, prioritisation of natural areas for management, the development of guidance on sustainable land uses and practices, and the development of a roadside vegetation management training package.

## Household Hazardous Waste (HHW) Program

WALGA delivers the HHW Program, funded by the State Government and administered through the Waste Authority. The program provides free HHW disposal for the community. Over 504 tonnes of material was collected from 15 permanent HHW facilities across WA in 2023-24. WALGA will continue to deliver the program for a further four years from 2024-25.

WALGA, in partnership with the City of Stirling, undertook an e-cigarette collection study to provide a short-term disposal option for the community and to gather data to inform WALGA's advocacy for product stewardship for these products.

**Over 504 tonnes of material was collected from 15 permanent HHW facilities across WA in 2023-24.**



Badgingarra Wind Farm, Shire of Dandaragan



## Sustainable Energy Project

The WALGA Sustainable Energy Project formally commenced in April 2022, delivering aggregate renewable energy purchases to 48 WALGA Members.

Following eight completed quarters of the project, the total estimated cost savings are approximately \$22 million and Carbon Offsets total approximately 68,000 tonnes. Development of phase two of the project has commenced, including a retender of the initial contract and a strategy to enhance the scope of the project.

To complement the project, and more broadly support Members to achieve their renewable energy and carbon emission targets, options for Carbon Reporting Tools (EDMS - Environmental Data Management Systems) have been implemented.

## ARENA Project

WALGA successfully applied for funding of \$3.51 million from the Australian Renewable Energy Agency (ARENA) Future Fuels Program. A further \$1 million of funding from the Western Australian State Government (Energy Policy WA) has been provided under the Accelerating the Local Government Transition to Battery Electric Vehicles (BEVs) in WA Program. The project is currently supporting 21 Members to collectively purchase BEVs and charging stations. The project also provides resources to assist the sector to build capacity for their fleet electrification.

## Thriving Economies and Local Job Opportunities

In December 2023, WALGA updated the Economic Development Framework to help Local Governments to define their role in local economic development, and to provide practical assistance to the sector in developing strategies.

A template was developed to assist Local Governments to produce economic development strategies. The template was designed for the full spectrum of Local Governments in WA, ranging from very small rural and remote municipalities to metropolitan Local Governments. A template was also created to assist Members to develop a business case to support economic development initiatives.





# Infrastructure to meet the needs of our economy and communities

## State Road Funds to Local Government Agreement 2023-24 – 2027-28

A new five-year agreement with the State Government to provide 20% of motor vehicle license fee revenue for work on Local Government roads was formally signed in September 2023. This agreement is forecast to provide nearly \$1.4 billion in funding to Local Governments over the next five years.

This agreement includes a commitment for the State and Local Governments to work together to:

- Increase the application of the Safe System for road safety approach to the local road network
- Provide opportunities for the employment of Aboriginal people
- Increase the sustainability of road construction practices through the greater use of recycled materials.

Working groups comprising officers and elected representatives from Local Governments together with WALGA and Main Roads WA staff were established to guide the implementation of these commitments.

## Road Condition Surveys

As part of a five-year program to survey the condition of all regionally significant roads, a detailed survey of 2,100km was completed in the South West region during the year. All of the data, including video, was provided to each Local Government in the region and the data uploaded to the Local Government's Pavement Management System. This data is proving valuable for providing:

- Information to substantiate the case for Australian Government and State funding for Local Government roads

## Australian Government Infrastructure Investments

Directly and with the Australian Local Government Association, WALGA provided a strong case for ongoing and increased untied Australian Government funding for Local Government roads in Western Australia in the course of the 90-day Independent Review of the Infrastructure Investment Program initiated by the Australian Government.

A written submission was followed by meetings with the independent reviewers. WALGA was pleased to see the Government announce that funding for the critical and well-regarded Roads to Recovery Program would double in the five-year tranche commencing in July 2024; as well as increased funding for the Black Spot Program and the introduction of a new Safer Local Roads and Infrastructure Program.

This work was followed by engagement with Departmental staff seeking to ensure that the effective administrative arrangements are maintained, and opportunities for improvement are captured in the new program guidelines.

- Local Governments with information to support their investment planning
- Easily accessible information to enable suitable road improvement treatments to be evaluated
- Evidence of pre-disaster function and conditions that enables Australian Government funding to be accessed in situations where a natural disaster damages or destroys the road.

## Safety improvements on high-speed Local Government roads

Throughout 2023-24, the Business Case for Regional Road Network Safety Improvements on high-speed Local Government Roads in WA was prepared for the RAC by the Australian Road Research Board (ARRB) with invaluable contribution from Main Roads WA and WALGA.

Investment to improve safety outcomes on sealed, high-speed roads managed by Local Governments was further developed and the case was presented to key stakeholders within the State and Australian

Government. The Deputy Premier, Hon. Rita Saffioti MLA submitted the proposal to Infrastructure Australia for evaluation and advice to the Australian Government.

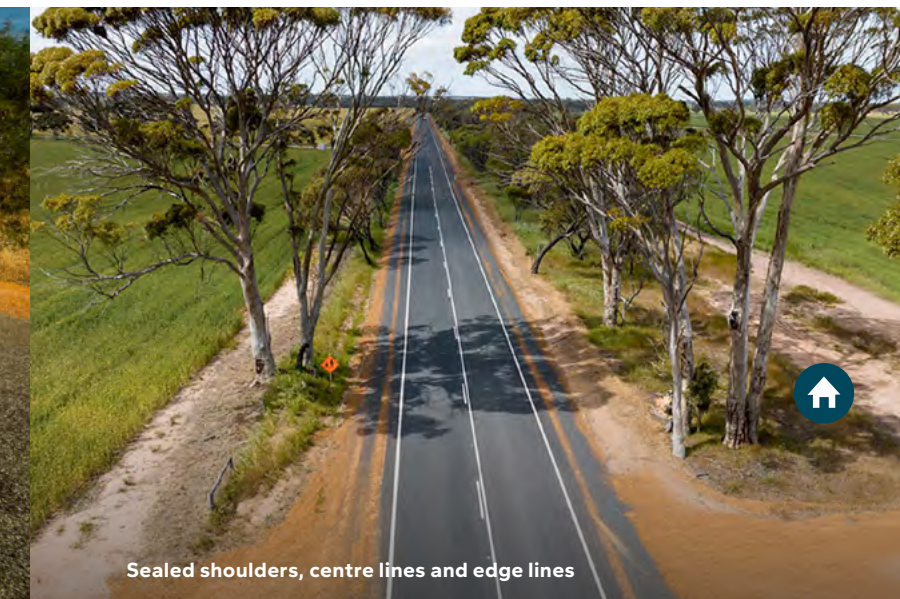
WALGA sought co-funding from the Australian Government and State Government to a total \$552m project cost to apply treatments to 8,208km of high-speed sealed Local Government roads across WA.

WALGA, in partnership with the RAC, sought a funding commitment from the Australian Government and State Government to begin planning in 2024-25, with project delivery and construction commencing in 2025-26.

Initial funding of \$2.5m has been allocated to enable program planning to commence in 2024-25.



Shoulder unsealed and no markings



Sealed shoulders, centre lines and edge lines

## WA Road deaths and Injuries

Current Situation



**540 people killed and 2,900\* injured** on regional WA roads



**70% of crashes** due to lane departures



**Half of all crashes** resulting in death or serious injury occur on Local Government roads



Road crashes annually cost **\$2.4 billion** (All of WA)

\* Source: Road Safety Commission. Over 5 years 2018-2022.

## Saving Lives

With Investment



**50% reduction** in fatalities\*



**35% reduction** in serious injuries\*



Road Star Rating Score improved by an average of **24%**

\* Source: Main Roads WA. Based on evidence from recent investment in 163 Regional Road Safety Program projects across 4,800km of WA roads, compared to previous five-year period.



## Road Safety Policy Development

Recognising that in urban areas, vulnerable road users, particularly pedestrians are represented in a significant proportion of crashes resulting in death or serious injury, WALGA policy development throughout the year included a focus on Pedestrian Crossing Facilities and Speed Management reform. A submission was made to Main Roads WA seeking to ensure that the crossing facilities put in place make the road environment safer and more convenient for pedestrians, cyclists and those using e-rideables.

Work was also undertaken to seek reform to the existing guidelines used in Western Australia to determine whether centre and edge-lines can be installed on roads. Line marking has demonstrated a reduction of head-on and run-off road crashes. However, to date this relatively low-cost treatment is only used once the traffic volume exceeds a threshold. This threshold is not met on many Local Government managed roads although more than half of casualty crashes, resulting in death or serious injury, are on local roads.



## Road Assets and Expenditure

A comprehensive report on Local Government expenditure on the road and path network during 2022-23 was completed and published. The gap between investment in renewal and maintenance and that required to keep the road network in its current condition reduced during the year from a record high in 2021-22, but remained well over \$250 million for the year. The demands and pressures on the road network continued to grow. Vehicle kilometres travelled grew by 4% in Western Australia and the number of registered articulated trucks increased by 6.3% in 2023 following an increase of 5.8% in 2020-21. Due to their weight, trucks disproportionately result in road wear and the need for increased maintenance and renewal.

## Local Government Transport and Roads Research and Innovation Program

Three new guidelines, designed specifically to meet the needs of WA Local Governments in dealing with high-priority issues were developed and published with funding support from the State Road Funds to Local Government Agreement. The focus during the year was on improving sustainability of road construction work through the use of recycled materials.

Work was undertaken throughout 2023-24 to develop:

- A practitioner's Guideline for the use of Crumb Rubber Modified Bitumen in Spray Seal Applications
- A practitioner's Guideline for the use of Crumb Rubber Modified Bitumen and Reclaimed Asphalt Pavement in Asphalt Applications
- A design and Construction Guideline for the use of Crushed Recycled Concrete on Local Government roads in WA.

Webinars were also held to provide Local Government Officers with the opportunity to learn about these new tools and ask questions related to their working context.

## Targeted Underground Power Program

WALGA sought to influence the Guidelines for the Targeted Underground Power Program, to ensure that they are suitable for Local Governments. Program Guidelines Version 1.0 were published in April 2024. WALGA worked with representatives from Energy Policy WA, Western Power and State Treasury to address issues arising in the development of a significant program of work. A template co-funding agreement between a Local Government and Western Power was developed.







## RoadWise

### RoadWise Councils

During the year, 66 Local Governments registered as a RoadWise Council by making a formal commitment to regular engagement and action for road safety. All other Local Governments continued to access general road safety advice, tools and communications.



### RoadWise Recognised

The RoadWise Recognised initiative was launched to acknowledge and showcase road safety activities, reported by RoadWise Councils, that align with National and State road safety objectives and targets. During this initial period, 430 activities were reported by participating Local Governments.



### Child Car Seat Fitter Training and Support

WALGA coordinated training and provided additional support services that enabled members of the public to access child car seat safety fittings services. WALGA's road safety team provided expert advice to the network of 337 registered Type 1 CCR Fitters, who collectively reported completing 804 child car seat inspections and installations.

The team also responded to 178 enquiries through the Child Car Seat Safety Information Line. Throughout 2023-24, 23 new fitters completed their training and are now qualified to offer fitting services to the community. Eighteen of these Fitters were accredited through the WALGA Registered Training Organisation.

**More than one quarter of child car seats inspected by trained fitters in WA were found to be incorrectly installed.**



Councillor Amanda Spencer-Teo (right), Canning with WALGA President Karen Chappel AM JP

### 2023 Local Government Road Safety Awards

Congratulations to the City of Canning, the Shire of Manjimup, the City of Greater Geraldton, the Shire of Leonora and the Shire of Toodyay who received the 2023 Local Government Road Safety Awards recognising their contributions to road safety.

Presented at the WALGA AGM at Crown Perth in September 2023, the awards acknowledge road safety initiatives and projects that work towards strengthening all parts of the road network, while motivating and enabling knowledge sharing across Local Governments.

With a strong understanding of the diverse range and needs of the sector, WALGA is well-placed to engage and support Local Governments in working towards better practices in road safety, thereby contributing to the achievement of the National and State road safety strategy objectives and targets.

To learn more about the RoadWise program, visit [www.roadwise.asn.au](http://www.roadwise.asn.au)



### The Safe System Approach

- **Road Infrastructure Improvement (Rural/Remote)**  
Awarded to the Shire of Toodyay for their Bindi-Bindi Road Project
- **Road Infrastructure Improvement (Urban)**  
Awarded to the City of Greater Geraldton for their Education Precinct Safety Improvement Project
- **Complementary Initiatives (Rural/Remote)**  
Awarded to the Shire of Manjimup for their Road Safety Traffic Policy Project
- **Complementary Initiatives (Urban)**  
Awarded to the City of Canning for their Speed Zones on Local Streets Survey
- **Local Road Safety Partnerships (Rural/Remote)**  
Awarded to the Shire of Leonora for their Safer Leonora Committee – Local Road Safety Partnerships Project
- **Local Road Safety Partnerships (Urban)**  
Awarded to the City of Canning for their Road Safety Management Plan



# SUPPORT

## Governance and Procurement Advice

The Governance and Procurement team managed 2,867 governance and procurement enquiries throughout 2023-24 and assisted 451 subscribers onboard access to the Governance and Procurement Toolkit subscription services.

Throughout 2023-24, 134 (96%) of Local Governments subscribed to the Governance Service and 115 (83%) Local Governments subscribed to the Local Laws Service. 129 (93%) of Local Governments also subscribed to the Procurement Toolkit.

## Delegations and Authorisations

Identifying significant Member interest, the Governance and Procurement team developed the new one-day Delegations and Authorisations Essentials training module.

Suitable for administrators and Council Members, this new training course leveraged the subject matter expertise available within the team to provide participants with access to a comprehensive overview of the complex decision-making framework associated with delegations. The course also provided valuable insight to the difference between delegations and authorisations and a job-ready understanding of the responsibilities assigned to authorised persons in a Local Government workplace context.

## 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. With three PNFs held both in the metropolitan area and regionally throughout 2023-24, subscribers throughout the State were provided up-to-date advice and guidance on better procurement practice.

## Economic Advice and Analysis

WALGA's Economic Briefing provided Members with information and analysis on the latest global and domestic economic trends and their impact on Local Governments. It also featured the Local Government Cost Index (LGCI), developed by WALGA to aid 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.

## Providing Member-Centric Quality Services

### State Industrial Relations Transition Advocacy

WALGA has been an active advocate for Local Governments over the past 12 months by meeting and engaging with the State Government to develop a pathway for WALGA to become a registered Employer Organisation under the *Industrial Relations Act 1979* (WA).

As part of WALGA's successful regulation application for a two-year transitional period for the application of state awards, a further submission has been made for an extension of time of at least twelve months to ensure that Local Governments have certainty over award conditions and have the opportunity to update and streamline award conditions.

### WA and Federal IR Tribunal Advocacy

WALGA played an important role in monitoring proposed amendments to the Federal Local Government Industry Award 2020 on behalf of all Local Government Associations across Australia, to ensure a contemporary Federal award was maintained. In March 2024, WALGA along with Local Government NSW, filed submissions regarding amendments to include a delegates' rights term in the Federal award.

In the WA Industrial Relations Commission, WALGA monitored all new award and general order applications and made submissions where the interests of the Local Government sector required representation and promotion. This has continued as an important role for WALGA as Local Governments are the second largest employer in the State IR system.

This financial year WALGA has filed written submissions and actively represented Local Governments regarding award classifications and rates of pay, casual employees, flexible working arrangements, employment equity, cultural and ceremonial leave, redundancy provisions and the 2024 State Wage Case.

### WALGA Tax Service

The WALGA Tax Service delivered information, training and advisory services to 110 Members. Throughout 2023-24, the WALGA Tax Service responded to 197 queries of individual tax advice, delivered online and in-person training workshops and distributed regular newsletters to more than 340 Local Government officers. The service also provided taxation guides including the Elected Members taxation guide to support the treatment of income and expenditure incurred by Councillors.



## WALGA People and Culture Seminar

The ultimate event for Local Government People and Culture professionals was hosted at the Perth Convention and Exhibition Centre in July, attracting 90 delegates from across WA to learn from industry experts as well as network with fellow professionals to establish enduring 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.

## Employee Relations Advice

The Employee Relations (ER) service recorded 5,560 advisory contacts providing advice on industrial relations (IR) and human resources (HR) issues, a 10% increase from 2022-23.

In addition, the ER service:

- Sent 51 ER Alerts to Members covering key HR/IR issues and legislative and award changes, new ER resources and ER events and initiatives
- Represented Local Governments in 10 industrial claims in the Western Australian Industrial Relations Commission and the Fair Work Commission
- Intervened on behalf of Members in a matter to determine the appropriate Union coverage for Local Governments
- Delivered 24 training sessions, webinars and forums including the development of a new Prevention of Sexual Harassment Workshop for Managers and Active Bystanders (Train the Trainer) training for employees

- Developed and delivered a tailored training session for enhancing and managing performance
- Provided feedback on draft Long Service Regulations to the Department of Local Government, Sport and Cultural Industries
- Assisted Local Governments in a consultancy capacity with four enterprise / industrial agreement negotiations, 10 position description classifications and 9 compliance reviews of industrial agreements
- Published template senior manager contracts for subscribers, in conjunction with a law firm
- Hosted a People and Culture Forum attracting over 100 attendees
- Updated and revised key policies and template resources such as an employee exit control checklist, employee exit survey template and a WA Industrial Claims Factsheet
- Provided significant sector and subscriber support on the State IR system.



## WALGA Training

WALGA Training (RTO 51992) offers a range of professional development courses that provide the essential knowledge and skills that the Local Government sector requires.

Our courses support Elected Members to perform their role as defined in the *Local Government Act 1995*. We also train Local Government Officers in the more practical aspects of working for Local Government.

Training delivery increased dramatically throughout 2023-24, with an 81% increase to WALGA short courses compared to 2022-23.

The Diploma of Local Government for Officers was also developed throughout 2023-24 and is scheduled to be delivered in 2025.

65

COURSES delivered at Local Governments



5,126

ENROLMENTS in 2023-24  
an 81% increase from 2022-23

53%

Participated  
via eLearning

47%

Attended in person



“

**I am determined to do the best job I can for my community and that's why I enrolled in the Diploma of Local Government. The Diploma is specifically targeted to deliver the skills and knowledge needed to be a highly effective Elected Member.”**

Diploma of Local Government  
– Elected Member (LGA50220)  
Graduate Cr Dawn Jecks, City of Rockingham



Councillor Dawn Jecks (left), City of Rockingham  
with WALGA President Karen Chappel AM JP

## Virtual graduates virtually graduate

On Wednesday, 7 February 2024 WALGA hosted its inaugural virtual graduation event, celebrating the achievements of Certificate III graduates.

WALGA's Nationally Recognised Certificate III in Local Government (LGA30120) can be completed by any individual who is new to Local Government. The course is specifically curated to reflect real-life situations and scenarios that a Local Government Officer may experience throughout their career.

With an opening from Hon. Hannah Beazley MLA, Minister for Local Government; Youth; Minister

Assisting the Minister for Training and Workforce Development, WALGA Training Services Manager Eva Godwin and Certificate III Trainer and Assessor Christine Taylor were joined by President Karen Chappel AM and CEO Nick Sloan for the official ceremony.

The morning brought together Local Governments from across the State to formally recognise their graduates hard work, dedication, and commitment to developing key knowledge and skills within the Local Government sector.



## Member Visits

### Supporting our Members

WALGA's team is composed of top-tier professionals who are recognised as subject-matter experts in areas critical to Local Government.

Our Members benefit from a comprehensive suite of services tailored to support their operational needs, drawing on the extensive knowledge and experience of staff.

Membership with WALGA offers a range of advantages, including policy and advocacy guidance, participation in our Preferred Supplier Program, and expert assistance in areas such as Employee Relations, Local Government Governance, Procurement, and Taxation.

With Members across Western Australia each possessing their own unique characteristics, challenges, and communities, it is imperative that WALGA understands these unique needs and can provide resources, opportunities and guidance that assists each Local Government to deliver better outcomes for their communities.

**To help achieve this tailored support, WALGA conducts annual visits with Members. Throughout 2023-24 WALGA carried out 168 Member visits, 133 regional and 35 metropolitan.**



## Preferred Supplier Program

The Preferred Supplier Program (PSP) was used for the purchase of nearly \$460 million of goods, services and works by Members in 2023-24, a 16% increase from 2022-23.

Members had access to over 1,100 Preferred Suppliers across 12 different Panels and over 150 categories. The Program provides Members with administrative savings, contractual benefits, advice and support from WALGA when procuring through the PSP.

This financial year, the Preferred Supplier Management System (CRM) was upgraded to streamline workflows and enhance the reporting process for Preferred Suppliers.

The following new categories were also introduced in response to Member demand: Human Resource Management Services, Organisational and Workforce Services, Managed Accounting Services, Carbon Reporting Tools and Line Marking Services.

**As part of the WALGA Local Government Convention, the Exhibition and Supplier Showcase took place in September 2023, with 118 exhibitors and 180 attendees.**



WALGA Executive Director of Member Services Tony Brown and Contract Manager, Development Brian Ging visited the Shire of Cocos (Keeling) Islands in November 2023 to discuss Local Government issues and deliver Council Member Essentials (CME) training to Elected Members.





## WALGA's Local Government mutual Indemnity Scheme - LGISWA

All WALGA Members subscribed to LGIS membership in 2023-24. The LGISWA Scheme protects \$19.4 billion worth of assets; 15,137 motor vehicles; 19,076 Local Government workers with \$1.8 billion in wages; and 18,054 volunteer bushfire fighters.

Gross contributions for LGISWA 2023-24 membership had minimal increases, where individual Members experienced more than average increases it directly related to claims performance and/or changes to declared values.

LGISWA achieved a result ahead of budget for financial year 2023-24. This is a pleasing result, given that the Scheme reported a small surplus of \$0.9m last year, and a deficit of \$7.26m the previous year.

Investments are a large part of LGISWA income, and they performed well this year, making up a large component of the financial result. The sector's claims performance remained on the same trajectory as 2022-23, experiencing pressure across several lines, particularly workers' compensation.

The WorkCare portfolio is in the spotlight with rising claims costs despite steady claim numbers. A significant consideration in our decision to increase capital retention is the new *Workers Compensation and Injury Management Act 2023 (WA)* which will increase potential costs for each claim; these include increased claimant entitlements and tougher settlement conditions.

These legislative changes occur at a time when the sector's workers compensation claims performance is already under pressure. 2023-24 saw the third

consecutive deficit for the WorkCare portfolio. It is vital that in 2024-25 the sector work with LGIS to reduce the number and cost of claims.

The Property and Motor portfolios, while performing well, have also experienced escalating claims costs with supply chain delays and replacement costs growing faster than inflation. Forecasts indicate that the construction and automotive sectors will continue to be constrained in the coming year with labour force challenges and supply chain delays.

Total claims cost for property are the result of a high volume of small or average claims (all impacted by inflation). This contrasts with previous years which have experienced large outlier events that have dramatically impacted the overall result of the portfolio. The lack of any major property claims events supported a positive renewal.

There is an upward trend in the number of liability claims received, and there are several large and complex matters afoot, which impacts claims experience. There are diverse areas in the spotlight which include the development and certification process, management of public assets particularly playgrounds and trees, and bushfire management activities.

Across all portfolios, Members should be turning their mind to these areas, developing controls, and implementing them.

The LGISWA Board of Directors, on behalf of WALGA, recognises that all Members benefit when risks are consistently managed across the sector, ultimately reducing incidents and injury while protecting the Scheme. The Scheme's commitment to proactive risk management was demonstrated this financial year with a number of initiatives including:

- Providing Members with more than 10,000 hours of risk management advice across a range of profiles including liability, people, property, professional and fleet risk.
- Providing a health and wellbeing program accessed by 88% of Members and over 13,000 employees. Services focussed on the four pillars of wellbeing – physical, psychological, financial and social.
- Over 250 Member representatives attending workshops on the new *Workers Compensation Act* delivered in conjunction with WorkCover WA and legal partners Moray & Agnew and Mills Oakley.
- Publishing practical resources for the sector on contract management and labour hire risk management.
- Phase two of a cyber-risk program saw the development of sector specific guides on the implementation of the Essential Eight and incident response plans. In 2024-25 phase three of this project will see cyber experts deliver 15 in-person workshops to Members across the State to build capability and capacity within the sector.
- Risk focused events including the Southwest WorkCare Forum and CEO Breakfast in August 2023. Both events explored topical people risk and workers' compensation issues including psychological injury, prevention, fitness for work and claims management.

For more information on the LGIS Scheme's financial performance please see the reports 'A Year in Review – 2024' and 'Annual Financial Report – 2024'.





# Association Governance

## Records Management

Records Management processes and systems continue to undergo enhancement. Key initiatives in 2023-24 included:

- Development of a new Record Keeping Plan 2024-29 submitted and approved by the State Records Commission, in compliance with Section 19 of the *State Records Act 2000*.
- Electronic Records and Document Management System, M-Files enhanced with implementation of document lifecycle management functionality.

## Appointments to Boards and Committees

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

During the year 55 nominations were received and recommendations or appointments were made for positions on 15 boards and committees.

## State Council Meeting Attendance

Five ordinary meetings of the WALGA State Council were held between 1 July 2023 and 30 June 2024 with State Councillor (SC) and Deputy State Councillor attendance as follows:

Members	Attendance
<b>WALGA President</b>	
President Cr Karen Chappel AM JP	5
<b>WALGA Deputy President</b>	
Cr Paul Kelly	5
<b>Avon-Midland Country Zone</b>	
Cr Ken Seymour (until 5/12/2023)	2
President Chris Antonio (from 6/12/2023)	3
<b>Central Country Zone</b>	
President Cr Phillip Blight	5
<b>Central Metropolitan Zone</b>	
Cr Helen Sadler	3
Cr Kerry Smyth (Deputy)	2
<b>East Metropolitan Zone</b>	
Cr Catherine Ehrhardt (until 21/10/2023)	1
Cr John Daw (until 5/12/2023), (Deputy from 6/12/2023)	3
President Paige McNeil (Deputy until 5/12/2023) (SC from 6/12/2023)	2
Cr Emily Wilding (from 6/12/2023 to 20/06/2024)	1

Members	Attendance
<b>Gascoyne Country Zone</b>	
President Cr Cheryl Cowell (until 5/12/2023)	1
President Eddie Smith (Deputy until 5/12/2023) (SC from 6/12/2023)	3
<b>Goldfields Esperance-Country Zone</b>	
President Cr Laurene Bonza	4
<b>Great Eastern Country Zone</b>	
Cr Stephen Strange	5
<b>Great Southern Country Zone</b>	
President Cr Christopher Pavlovich (until 21/10/2023)	2
Cr Scott Crosby (from 6/12/2023)	3
<b>Kimberley Country Zone</b>	
President Chris Mitchell JP	4
<b>Murchison Country Zone</b>	
President Cr Les Price	5
<b>North Metropolitan Zone</b>	
Cr Frank Cvitan JP (until 21/10/2023)	2
Cr Russ Fishwick JP (until 5/12/2023)	2
Cr David Lagan (until 5/12/2023), (Deputy from 6/12/2023)	1
Cr Michael Dudek (from 6/12/2023)	2
Cr Lewis Hutton (from 6/12/2023)	3
Cr Bronwyn Smith (from 6/12/2023)	2
Cr Jacqueline Huntley (Deputy from 6/12/2023)	1

Members	Attendance
<b>Northern Country Zone</b>	
President Cr Moira Girando JP (until 21/10/2023)	1
President Cr Kirrilee Warr (from 6/12/2023)	3
<b>Peel Country Zone</b>	
President Cr Michelle Rich (until 21/10/2023)	2
Mayor Rhys Williams (from 6/12/2023)	3
<b>Pilbara Country Zone</b>	
Mayor Peter Long (until 21/10/2023)	1
Cr Wendy McWhirter-Brooks (from 6/12/2023)	3
<b>South East Metropolitan Zone</b>	
Mayor Ruth Butterfield (until 5/12/2023), (Deputy from 6/12/2023)	1
Mayor Patrick Hall	5
Cr Adam Hort (from 6/12/2023 to 13/05/2024)	2
Cr Melissa Northcott (Deputy until 21/10/2023)	1
<b>South Metropolitan Zone</b>	
Mayor Cr Carol Adams OAM (until 21/10/2023)	1
Mayor Logan Howlett JP	5
Cr Doug Thompson (until 5/12/2023)	1
Cr Karen Wheatland (from 6/12/2023)	3
Cr Barry Winmar (Deputy until 5/12/2023) (SC from 6/12/2023)	3
Cr Cliff Collinson (Deputy)	1
Mayor Deb Hamblin (Deputy until 5/12/2023)	1
<b>South West Country Zone</b>	
President Cr Tony Dean	5



## Local Government Honours Program

State Council's Honours Panel oversees WALGA's annual Honours Program. Through the 2023 Program, 45 nominees were recognised with awards, including 36 current and former Elected Members, seven Local Government officers and two WALGA employees.

### Honorary Life Members (Alphabetical order)

Archer OAM, Ms Elsie

Bajada, Mr Alex

Barrett-Lennard OAM JP, Mr Irwin

Boothman JP, Cr David

Broad, Mr Simon

Chappel AM JP, President Cr Karen

Chown, Mr Ted

Clements, Mr Ken

Cook OAM JP, Mr Jim

Cooper JP, Mr Phil

Cowan, Mr Halley

Craigie OAM, Cr Lynne

Cullen, President Cr Malcolm

Donaldson, Hon. Mr Bruce

Donohoe, Mr Ken

Fishwick JP, Cr Russ

Foulkes-Taylor OAM, Mr Michael

Hardwick AM JP, Mrs Christine

Henderson OAM, Ms Heather

Kelly, Cr Paul

Kenyon JP, Mr Terence

Kilpatrick, Mr Gordon

Kyle AM, Mr Peter

Lang OAM, Mr Murray

Lynch, Mr John

Mickel AM JP, Mr Ian

Mitchell AM JP, Mr William (Bill)

Mitchell JP, President Chris

Monagle OAM, Mr Peter

Morris AM JP, Mrs Pat

Norris, Mr Ron

Park OAM, Mr Humphery

Paterson JP, Dr John

Patroni OAM JP, Mr Romolo

Reynolds AM JP, Mr Linton

Richardson OAM, Mr Lyal

Robertson AM OAM, Mr Clive

Roberts JP, Mayor Tracey

Rowell OBE, Mr Rob

Sabatino, Mr Michael

Sabourne OAM JP, Mr John

Snook, Mr Gary

Star AM, Mrs Jan

Strange, Cr Stephen

Strugnell SC, Mr Peter

Stubbs AM, Mr Roger

Trent OAM RFD JP, Mr Kevin

Tyzack, Mr Terence

Yuryevich AM RFD, Mr Ron

Zelones OAM JP, Mr Henry

### In Memoriam – Honorary Life Members (Alphabetical order)

Brockman OAM, Mr Frank

Campbell JP, Mr Peter

Cole, Mrs Delys

Cox OAM JP, Mr John

De San Miguel OAM JP, Mr Don

D'Orazio, Mr John

Fairclough, Mr Doug

Farr, Mr Robert

Finlayson AM MM JP, Mr Ray

Frost, Mr Bill

Georgeff, Mr Carl

Goadby, Mrs Jean

Gregorini, Mr Charlie

Killick, Mr Fred

Knight AM JP, Mrs Annette

Lee, Mr Mick

Leggo, Mr Richard

Manea AM, Dr Ern

Maslen AM AFSM, Mr Rich

North AM JP, Mr Joe

Parry AM JP, Dr John

Pearce, Mr Colin

Pech AM JP, Mr Ken

Pickard, Mr Troy

Price, Mr James

Strickland, Mr George

Tuckey, Mr Dudley

Ward, Mr Ray

Wilmott, Mr Peter



### President Stephen Strange receives WALGA Life Membership

An outstanding leader who served his community since 1989, Stephen Strange is the Shire of Bruce Rock's longest ever serving President, elected to the position in 1997.

Dedicating over half his life to community representation, Cr Strange is a passionate and active community member who has only missed five Council meetings in his 34 years of Local Government service.

A highly respected leader, and a dedicated community representative, Cr Strange was a worthy recipient of the 2023 WALGA Life Membership Award.



## 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	<b>President Chris Antonio</b> , Shire of Northam
Central Country Zone	<b>President Cr Phil Blight</b> , Shire of Wagin
Central Metropolitan Zone	<b>Cr Paul Kelly (WALGA Deputy President)</b> , Town of Claremont <b>Cr Helen Sadler</b> , Town of Cottesloe
East Metropolitan Zone	<b>President Paige McNeil</b> , Shire of Mundaring <b>Cr Aaron Bowman</b> , City of Swan
Gascoyne Country Zone	<b>President Eddie Smith</b> , Shire of Carnarvon
Goldfields Esperance Country Zone	<b>President Cr Laurene Bonza</b> , Shire of Dundas
Great Eastern Country Zone	<b>Cr Stephen Strange</b> , Shire of Bruce Rock
Great Southern Country Zone	<b>Cr Scott Crosby</b> , Shire of Kent
Kimberley Country Zone	<b>President Chris Mitchell JP</b> , Shire of Broome
Murchison Country Zone	<b>President Cr Les Price</b> , Shire of Cue
Northern Country Zone	<b>President Cr Kirrilee Warr</b> , Shire of Chapman Valley
North Metropolitan Zone	<b>Cr Lewis Hutton</b> , City of Joondalup <b>Cr Bronwyn Smith</b> , City of Wanneroo <b>Cr Michael Dudek</b> , City of Stirling
Peel Country Zone	<b>Mayor Rhys Williams</b> , City of Mandurah
Pilbara Country Zone	<b>Cr Wendy McWhirter-Brooks</b> , Shire of East Pilbara
South East Metropolitan Zone	<b>Mayor Patrick Hall</b> , City of Canning <b>Mayor Teresa Lynes</b> , City of Gosnells
South Metropolitan Zone	<b>Mayor Logan Howlett JP</b> , City of Cockburn <b>Cr Karen Wheatland</b> , City of Melville <b>Cr Barry Winmar</b> , City of Kwinana
South West Country Zone	<b>President Cr Tony Dean</b> , Shire of Nannup
Ex Officio Members	<b>Local Government Professionals WA State President</b> , Ms Annie Riordan (until 7/11/2023) Mr Anthony Valenta (from 8/11/2023) <b>Lord Mayor City of Perth</b> , The Rt. Hon. Lord Mayor Basil Zempilas

## Our People



**President**, Cr Karen Chappel AM JP, Shire of Morawa



**Deputy President**, Cr Paul Kelly, Town of Claremont

### EXECUTIVE TEAM



**CEO**, Nick Sloan



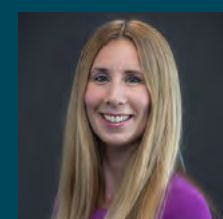
**Executive Director**, Member Services, Tony Brown



**Executive Manager**, Policy, Nicole Matthews



**Executive Manager**, Infrastructure, Ian Duncan



**Executive Manager**, Advocacy, Rachel Horton





## Our People

WALGA prides itself on offering a safe and inclusive culture with rewarding workplace benefits. In the most recent staff survey, 95% of staff reported that they feel engaged in the work they do.

WALGA has an incredible staff retention rate with 36% of the organisation working for WALGA for over five years. An organisation of subject matter experts, this deep understanding of WALGA and the Local Government sector means our people can provide incredible insight, advice and service to our Members.

In 2023 WALGA re-launched the employee wellbeing program, introducing 'Thrive'. The Thrive program

offers initiatives that are either educational or supportive, focusing on three main pillars: mental, physical, and social wellbeing.

Thrive initiatives throughout 2023-24 included:

- Thrive wellbeing days
- Superannuation and Financial Wellbeing Seminars
- Menopause Friendly Employer partnership
- Scientific Sleep Series
- CPR training
- International Women's Day guest speaker
- One Foot Forward Walk
- On site influenza vaccinations

19%

Employed for 10+ years



95%

Feel engaged in the work that they do

83

Full-time employees

27

Permanent Part-time employees

69%

Identify as female

31%

Identify as male

36%

Employed for 5+ years





# Financial Report

Year ended 30 June 2024



Credit: City of Stirling

## Contents of the Financial Report

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## Commentary on Financial Results

Throughout 2023-24, WALGA worked hard to advocate for the sector, deliver and enhance member-centric services and achieve a healthy financial result. The Association remains in a healthy position supported by effective financial management and support and guidance from the Finance and Services Committee and WALGA State Council.

### Statement of Profit or Loss and Other Comprehensive Income

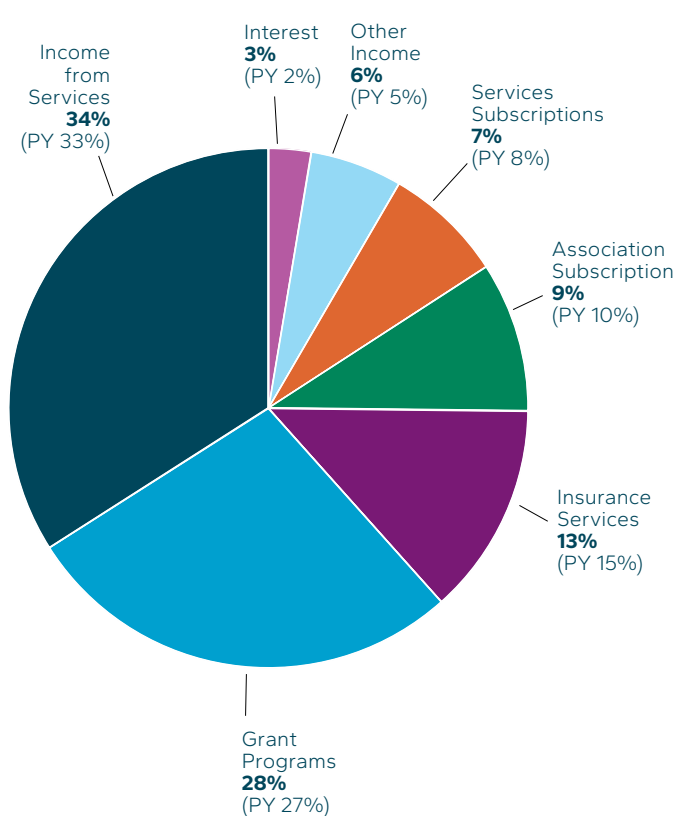
This Statement reports a surplus of \$1.0 million for the year ended 30 June 2024, on total income of \$26.1 million. This result is attributable to the Non-Grant Program \$0.8 million and the Grant Program \$0.2 million. Over half of this surplus is attributable to staff cost savings arising from difficulty in filling various positions, in a competitive labour market.

The graph (below) shows the diversity of WALGA's income based on the income reported in the Statement of Profit or Loss and Other Comprehensive Income. Reliance on Association subscription income has been low, at 9 percent of total income.

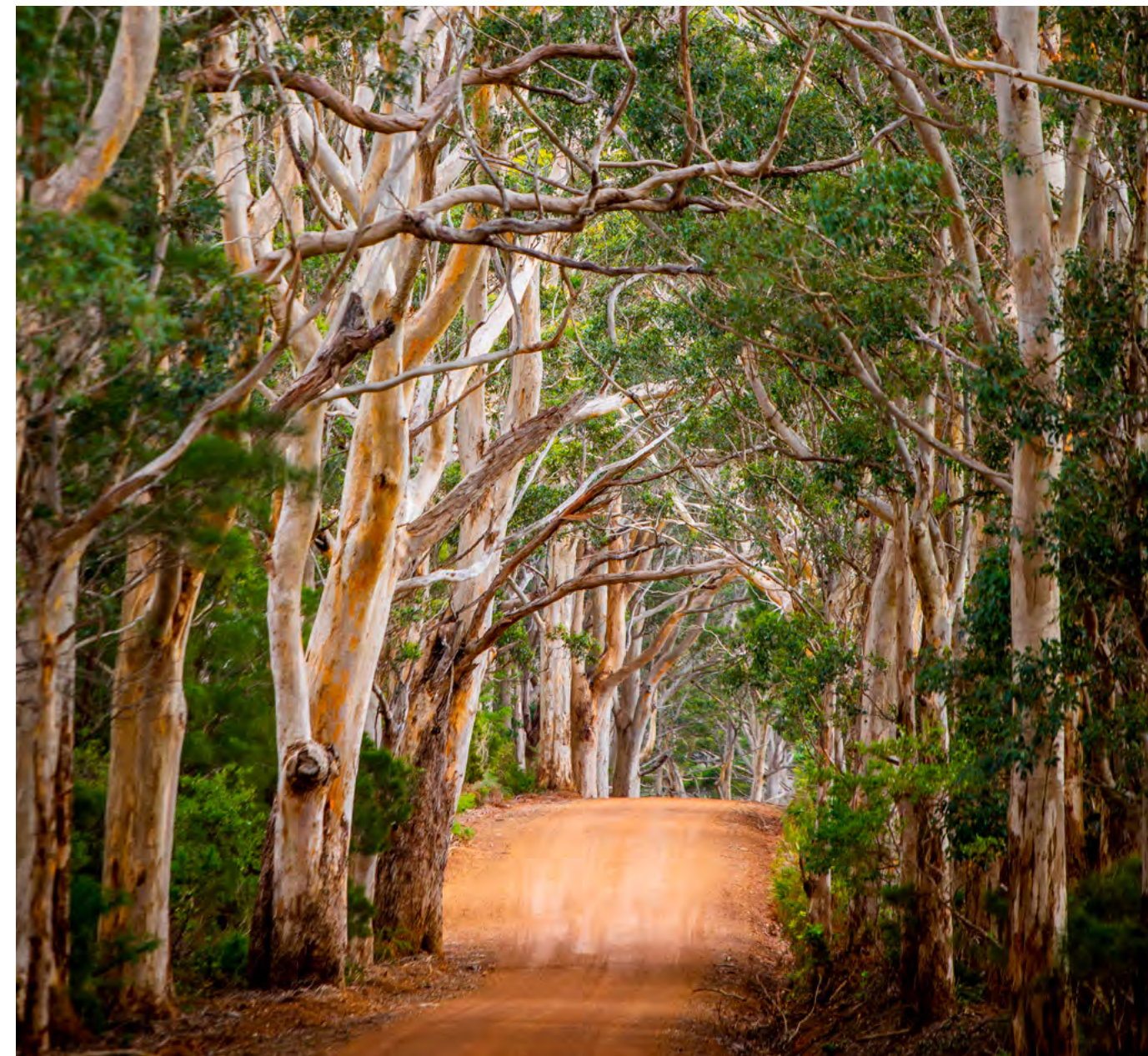
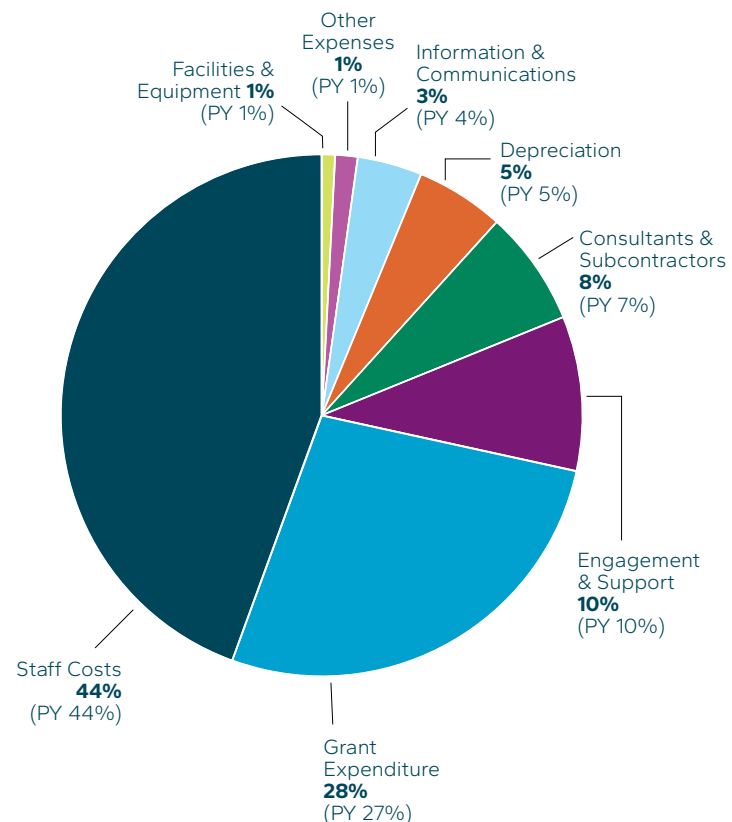
Analysis of overall expenditure as shown in the graph (below) shows that:

- Staff Costs is the largest cost component, consistent with WALGA being a Member service-based organisation
- Grant Program expenditure relates to grant funding received
- Engagement and support includes the cost of WALGA's governance function, engaging with Members and staging the Local Government Convention and other events.

### Income



### Expenses



### Financial Position

Our Balance Sheet reports net assets and Member's equity at \$8.0 million, which can be considered reasonable for a Member organisation of our size. WALGA's Current Asset Ratio, a key indicator of capacity to pay debts as they fall, is 1.75, meaning that current assets are almost double current liabilities. As of 30 June, WALGA's unrestricted cash reserves was \$6.4 million (+\$0.6 million). Lease liability at \$6.3 million

which is the largest liability, is primarily attributable to future building lease commitments. This is substantially offset by the related right-of-use asset of \$4.7 million, as required by leasing standard AASB 16. WALGA remains free of loan debt, and reserves are cash-backed. The Association, therefore, remains in a sound financial position.



## Independent Auditor's Report to the Members of Western Australian Local Government Association

### Opinion

We have audited the financial report of Western Australian Local Government Association (the "Association") which comprises the statement of financial position as at 30 June 2024, 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 comprising a summary of material accounting policy information and other explanatory information, and the statement by the President and the Chief Executive Officer.

In our opinion, the accompanying financial report presents fairly, in all material respects, the Association's financial position as at 30 June 2024 and of 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 & Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards) (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.

### Other Information

Management is responsible for the other information. The other information comprises the information included in the Association's annual report for the year ended 30 June 2024, but does not include the financial report and our 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 we will 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 identified above when it becomes available 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 therein, we are required to communicate the matter to the management and use our professional judgement to determine the appropriate action.

### Responsibilities of Management and the Finance and Services Committee for the Financial Report

Management of the Association is responsible for the preparation of the financial report in accordance with Australian Accounting Standards – Simplified Disclosures and the Association's Constitution and for such internal control as management determine 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 ability of the Association to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

The Finance and Services Committee is 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.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.



We communicate with management and the Finance and Services Committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*Deloitte Touche Tohmatsu*

DELOITTE TOUCHE TOHMATSU



**Nicole Menezes**  
Partner  
Chartered Accountants  
Perth, 21 August 2024

**Statement by the President  
and Chief Executive Officer**

In the opinion of the President and the Chief Executive Officer of the Western Australian Local Government Association, the financial report as set out in pages 55 to 82:

- (a) Presents a true and fair view of the financial position of the Western Australian Local Government Association as at 30 June 2024 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) At the date of this statement there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due and payable.

Signed by:



**K Chappel**  
President



**N Sloan**  
Chief Executive Officer

**Perth, Western Australia**  
**Dated: 21 August 2024**



## Statement of financial position

As at 30 June 2024

	Note	30 June 2024 \$	30 June 2023 \$
<b>MEMBERS' EQUITY</b>			
Accumulated surplus	7	2,684,394	2,677,108
Reserves	8	5,289,394	4,284,355
<b>Total Members' Equity</b>		<b>7,973,788</b>	<b>6,961,463</b>
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	9	1,909,768	3,961,109
Trade and other receivables	11	676,179	670,690
Other financial assets	12	13,180,000	8,000,000
Other current assets	13	839,995	741,828
<b>Total Current Assets</b>		<b>16,605,942</b>	<b>13,373,627</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	14	675,309	599,139
Right of use assets	15	4,697,171	4,946,822
Intangibles	16	652,076	345,761
<b>Total Non-Current Assets</b>		<b>6,024,556</b>	<b>5,891,722</b>
<b>Total Assets</b>		<b>22,630,498</b>	<b>19,265,349</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	17	6,099,779	3,563,784
Lease liabilities	18	1,377,388	1,062,891
Provisions	19	2,028,254	1,856,499
<b>Total Current Liabilities</b>		<b>9,505,421</b>	<b>6,483,174</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	18	4,909,805	5,632,908
Provisions	19	241,484	187,804
<b>Total Non-Current Liabilities</b>		<b>5,151,289</b>	<b>5,820,712</b>
<b>Total Liabilities</b>		<b>14,656,710</b>	<b>12,303,886</b>
<b>Net Assets</b>		<b>7,973,788</b>	<b>6,961,463</b>

The accompanying notes form part of this financial statement.

## Statement of profit or loss and other comprehensive income

For year ended 30 June 2024

	Note	30 June 2024 \$	30 June 2023 \$
Association membership subscriptions		2,442,952	2,349,492
Service subscriptions	2a	1,948,203	1,840,116
Income from services	2b	8,905,093	7,535,420
Insurance services	2c	3,459,780	3,336,010
Interest income		694,636	361,748
Other income	2d	1,503,011	1,205,161
Grant revenue	2e	7,217,350	6,147,755
<b>Total income</b>		<b>26,171,025</b>	<b>22,775,702</b>
Staff costs	3a	(10,988,262)	(10,038,896)
Consultants & subcontractors	3b	(1,878,830)	(1,613,339)
Facilities & equipment	3c	(275,982)	(187,919)
Information & communication	3d	(852,441)	(905,863)
Engagement & support	3e	(2,542,538)	(2,164,846)
Depreciation	4	(1,356,033)	(1,239,061)
Other expenses	3f	(236,578)	(313,537)
Grant expenditure		(7,028,036)	(6,133,138)
<b>Total expenditure</b>		<b>(25,158,700)</b>	<b>(22,596,599)</b>
<b>Surplus for the year</b>	4,7	<b>1,012,325</b>	<b>179,103</b>
Other comprehensive income		-	-
<b>Total comprehensive income for the year</b>		<b>1,012,325</b>	<b>179,103</b>

The accompanying notes form part of this financial statement.



## Statement of cash flows

For the year ended 30 June 2024

	Note	30 June 2024 \$	30 June 2023 \$
<b>Cash flows from operating activities</b>			
Receipts from operating activities		28,739,273	24,389,004
Payment of operating expenses and payments to employees		(24,172,061)	(24,119,358)
Interest received		694,636	361,748
Interest paid		(226,723)	(244,606)
<b>Net cash provided by operating activities</b>	9b	<b>5,035,125</b>	<b>386,788</b>
<b>Cash flows from investing activities</b>			
Payments for property, plant and equipment		(301,537)	(295,720)
Proceeds from sale of property, plant and equipment		36,351	-
Payments for intangibles		(464,148)	(198,277)
Net payments from financial assets		(5,180,000)	-
<b>Net cash used in investing activities</b>		<b>(5,909,334)</b>	<b>(493,997)</b>
<b>Cash flows from financing activities</b>			
Principal lease payments		(1,177,132)	(1,009,468)
<b>Net cash used in financing activities</b>		<b>(1,177,132)</b>	<b>(1,009,468)</b>
Net decrease in cash held		(2,051,341)	(1,116,677)
Cash at the beginning of the financial period		3,961,109	5,077,786
<b>Cash at the end of the financial period</b>	9a	<b>1,909,768</b>	<b>3,961,109</b>

The accompanying notes form part of this financial statement.

## Statement of changes in equity

For the year ended 30 June 2024

	Accumulated surplus \$ (Note 7)	Reserves \$ (Note 8)	Total \$
<b>Balance at 30 June 2022</b>	<b>2,573,697</b>	<b>4,208,663</b>	<b>6,782,360</b>
Total comprehensive income for the period	179,103	-	179,103
Net transfer to/(from) reserves	(75,692)	75,692	-
<b>Balance at 30 June 2023</b>	<b>2,677,108</b>	<b>4,284,355</b>	<b>6,961,463</b>
Total comprehensive income for the year	1,012,325	-	1,012,325
Net transfer to/(from) reserves	(1,005,039)	1,005,039	-
<b>Balance at 30 June 2024</b>	<b>2,684,394</b>	<b>5,289,394</b>	<b>7,973,788</b>

The accompanying notes form part of this financial statement.



## Notes to the Financial Statements

The financial report covers the Western Australian Local Government Association (the "Association") as an individual entity. The Western Australian Local Government Association is an association incorporated in Western Australia under the Local Government Act 1995. The financial report was authorised for issue on 21 August 2024.

### 1. Summary of material accounting policies

#### Basis of preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards and other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and the Constitution of the Association. The Western Australian Local Government Association is a not-for-profit entity for the purpose of preparing the financial statements.

The financial statements have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The financial statements are presented in Australian dollars.

Material accounting policies adopted in the preparation of the financial statements are presented below and have been consistently applied unless otherwise stated. Comparative information is reclassified where appropriate to enhance comparability.

#### Statement of compliance

The Association does not have 'public accountability' as defined in AASB 1053 *Application of Tiers of Australian Accounting Standards* and is therefore eligible to apply the 'Tier 2' reporting framework under Australian Accounting Standards.

The financial statements comply with the recognition and measurement requirements of Australian Accounting Standards, the presentation requirements in those Standards as modified by AASB 1060 *General Purpose Financial Statements - Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities* (AASB 1060) and the disclosure requirements in AASB 1060. Accordingly, the financial statements comply with Australian Accounting Standards – Simplified Disclosures.

#### (a) New and revised standards

##### New and revised standards that are effective for these financial statements

The Association has adopted all the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board ("AASB") that are relevant to its operations and effective for an accounting period that begins on or after 1 July 2023.

New and revised Standards and amendments thereof and Interpretations effective for the current year that are relevant to the Association include:

- AASB 17 *Insurance Contracts and Amending Standards*
- AASB 2021-2 *Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates*
- AASB 2021-6 *Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards*
- AASB 2022-7 *Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards*

The adoption of new and revised Standards and Interpretations did not have a material impact on the Association.

### 1. Summary of material accounting policies (continued)

#### (b) Significant economic dependence

The Association is dependent upon the ongoing receipt of State Government grants and continuity of commercial service and supply contracts to ensure the ongoing continuance of its programs. At the date of this report management has no reason to believe that this financial support will not continue.

#### (c) Income tax

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

#### (d) Leases

The Association assesses whether a contract is or contains a lease, at inception of the contract. The Association recognises a right-of-use asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee, except for short-term leases (where the lease term is 12 months or less) and leases of low value assets. For these leases, the Association recognises the lease payments as an operating expense on a straight-line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the Association uses its incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise:

- Fixed lease payments (including in-substance fixed payments), less any lease incentives receivable

- Variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date
- The amount expected to be payable by the lessee under residual value guarantees
- The exercise price of purchase options, if the lessee is reasonably certain to exercise the options
- Payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The lease liability is presented as a separate line in the statement of financial position.

The lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the lease payments made.

The Association remeasures the lease liability (and makes a corresponding adjustment to the related right-of-use asset) whenever:

- The lease term has changed or there is a significant event or change in circumstances resulting in a change in the assessment of exercise of a purchase option, in which case the lease liability is remeasured by discounting the revised lease payments using a revised discount rate.
- The lease payments change due to changes in an index or rate or a change in expected payment under a guaranteed residual value, in which cases the lease liability is remeasured by discounting the revised lease payments using an unchanged discount rate (unless the lease payments change is due to a change in a floating interest rate, in which case a revised discount rate is used).

- A lease contract is modified and the lease modification is not accounted for as a separate lease, in which case the lease liability is remeasured based on the lease term of the modified lease by discounting the revised lease payments using a revised discount rate at the effective date of the modification

The Association did not make any such adjustments during the periods presented.

The right-of-use assets comprise the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Association expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease.

The right-of-use assets are presented as a separate line in the statement of financial position.

Variable rents that do not depend on an index or rate are not included in the measurement the lease liability and the right-of-use asset. The related payments are recognised as an expense in the period in which the event or condition that triggers those payments occurs and are included in the line "Other expenses" in profit or loss.

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.



## 1. Summary of material accounting policies (continued)

### (e) Revenue

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, i.e. 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 scheme remuneration charged 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 is highly probable that revenue would 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.

#### Grant revenue

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 are varied based on the agreement, where some performance obligations may transfer control at a point in time and others have continuous transfer of control over the life of the agreement. Where control is transferred over time, generally the revenue is recognised based on either cost or time incurred which 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.

### (f) Unexpended grants / contract liabilities

Contract liabilities relates 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.

### (g) Financial instruments

#### Initial recognition and measurement

Financial assets and liabilities are recognised when the Association becomes party to the relevant contractual provisions. i.e. when the Association commits itself to either purchase or sell the asset, these are initially measured at fair value plus transaction costs. Fair value represents the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties.

#### Financial assets

##### Subsequent measurement

All financial assets are subsequently measured at amortised cost or fair value depending on their classification. The classification of financial assets is determined according to their contractual cash flow characteristics and the business model under which they are held.

##### Financial assets at amortised cost

The Association's financial assets comprise trade and other receivables and term deposits.

##### Impairment

For financial assets carried at amortised cost, a separate allowance account is used to reduce the carrying amount of financial assets. The Association uses the simplified model for determining the impairment of trade receivables, under the lifetime expected credit loss ("ECL") model.

## 1. Summary of material accounting policies (continued)

The Association determines the expected credit losses on these items by using a provision matrix, estimated based on historical credit loss experience based on the past due status of the debtors, adjusted as appropriate to reflect current conditions and estimates of future economic conditions. Accordingly, the credit risk profile of these assets is presented based on their past due status in terms of the provision matrix. Note 11 includes further details on the loss allowance for trade receivables.

#### Financial liabilities

##### Subsequent measurements

Financial liabilities are subsequently measured at either fair value through profit or loss ("FVTPL") or amortised cost (using the effective interest rate method).

The Association's financial liabilities comprise trade payables. They are non-derivative in nature, not classified as held for trading or designated as FVTPL and are held at amortised cost.

### (h) Significant management judgements in applying accounting policies

When preparing the financial statements, management undertakes a number of judgements, estimates and assumptions about the recognition and measurement of assets, liabilities, income and expenses.

#### Estimation uncertainty

Information about estimates and assumptions that have the most significant effect on recognition and measurement of assets, liabilities, income and expenses is provided below. Actual results may be substantially different.

#### 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

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.

#### 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.





## 2. Revenue

	30 June 2024 \$	30 June 2023 \$
<b>2(a) Service subscriptions revenue</b>		
Associate membership	34,546	31,751
Councils Connect	(4,878)	37,928
Employee Relations	1,323,699	1,192,373
Governance and procurement	517,134	499,998
Tax services	77,702	78,066
<b>Total service subscriptions revenue</b>	<b>1,948,203</b>	<b>1,840,116</b>
<b>2(b) Income from services</b>		
Employee Relations	53,580	57,175
LG Conventions & Events	1,184,700	1,100,670
Other Services	4,461	9,325
Preferred Supplier	6,137,917	5,287,558
Training Services	1,524,435	1,080,692
<b>Total Income from services</b>	<b>8,905,093</b>	<b>7,535,420</b>
<b>2(c) Insurance services</b>		
Remuneration Fees	3,459,780	3,336,010
<b>Total Insurance services</b>	<b>3,459,780</b>	<b>3,336,010</b>
<b>2(d) Other Income</b>		
Cost Recovery	501,514	324,323
Rent Subsidy	582,859	518,098
Parking Contributions	52,409	44,200
Administration LGHT	102,846	102,846
Gain on asset disposal	3,591	13,684
Other Income	75,302	1,840
Contributions	184,490	200,170
<b>Total other income</b>	<b>1,503,011</b>	<b>1,205,161</b>
<b>2(e) Grant revenue</b>		
Recognised under AASB 15	6,223,453	4,692,749
Recognised under AASB 1058	993,897	1,455,006
<b>Total grant revenue</b>	<b>7,217,350</b>	<b>6,147,755</b>

## 3. Expenditure

	30 June 2024 \$	30 June 2023 \$
<b>3(a) Staff Costs</b>		
Salaries and Superannuation	10,362,309	9,565,330
Annual Leave Accrual	138,616	15,134
Long Service Leave Accrual	88,439	110,153
Training and Professional Development	202,681	157,829
Parental Leave	18,984	31,179
Other Staff Costs	177,233	159,271
<b>Total Staff Costs</b>	<b>10,988,262</b>	<b>10,038,896</b>
<b>3(b) Consultants &amp; Subcontractors</b>		
Consultants and Subcontractors	1,321,164	1,127,156
Legal Advice	215,247	81,397
Audit	71,831	71,258
Insurance	118,136	76,133
Special and Strategy Implementation Projects	152,452	257,395
<b>Total Consultants &amp; Subcontractors</b>	<b>1,878,830</b>	<b>1,613,339</b>
<b>3(c) Facilities &amp; Equipment</b>		
Occupancy Costs	475,343	340,673
Vehicle Expenses	56,307	47,498
Office Equipment and consumables	126,706	103,480
Allocation to grant expenditure	(382,374)	(303,732)
<b>Total Facilities &amp; Equipment</b>	<b>275,982</b>	<b>187,919</b>
<b>3(d) Information &amp; Communication</b>		
Communications	147,315	128,478
Software	612,735	663,990
Data Storage	56,755	80,477
Postage and Courier	35,636	32,918
<b>Total Information &amp; Communication</b>	<b>852,441</b>	<b>905,863</b>



### 3. Expenditure (continued)

	30 June 2024 \$	30 June 2023 \$
<b>3(e) Engagement &amp; Support</b>		
State Council and Boards	605,964	568,948
Meeting Costs	28,223	23,998
Printing & Publications	152,217	94,980
Travel Expenses	296,104	271,029
Conventions & Events	1,026,762	755,134
Subscriptions	378,664	384,687
Other Engagement and Support	54,604	66,070
<b>Total Engagement &amp; Support</b>	<b>2,542,538</b>	<b>2,164,846</b>
<b>3(f) Other Expenses</b>		
Sundry Expenses	(2,728)	49,179
Asset Write Off	12,583	19,751
Lease interest expense	226,723	244,607
<b>Total Other Expenses</b>	<b>236,578</b>	<b>313,537</b>

### 4. Surplus for the year

	30 June 2024 \$	30 June 2023 \$
<b>Surplus for the year has been determined after:</b>		
<b>Depreciation and amortisation of non-current assets:</b>		
- Right of use assets	1,018,177	930,559
- Property, plant and equipment	192,607	145,861
- Amortisation of intangible assets	145,249	162,641
<b>Total depreciation and amortisation of non-current assets</b>	<b>1,356,033</b>	<b>1,239,061</b>
Interest expense on lease liabilities	226,723	244,607
<b>Employee benefits expense:</b>		
- Wages and salaries	12,337,928	11,430,248
- Post-employment benefits	1,374,249	1,210,125
- Termination payments	105,740	61,910
- Other	191,968	181,784
<b>Total employee benefits expense</b>	<b>14,009,885</b>	<b>12,884,067</b>

### 5. Auditor's remuneration

	30 June 2024 \$	30 June 2023 \$
<b>Remuneration of the auditor of the association for:</b>		
Audit of the Financial Report	51,900	56,900
Financial statements assistance	5,500	5,100
	<b>57,400</b>	<b>62,000</b>

The auditor of the Association for the current year is Deloitte Touche Tohmatsu.



## 6. Key management personnel compensation

	30 June 2024 \$	30 June 2023 \$
Short-term employee benefits (including movement in annual leave provision)	1,736,090	1,627,736
Post-employment benefits	191,696	184,971
Other long-term benefits	20,447	29,948
Termination benefits	105,740	-
<b>Total compensation of key management personnel</b>	<b>2,053,973</b>	<b>1,842,655</b>

The individuals determined to be the key management personnel are listed in Note 23.

## 7. Accumulated surplus

	30 June 2024 \$	30 June 2023 \$
<b>Accumulated surplus at the beginning of the year</b>	<b>2,677,108</b>	<b>2,573,697</b>
Surplus for the financial year	1,012,325	179,103
Transfers from reserves (Note 8)	(1,005,039)	(75,692)
<b>Accumulated surplus at the end of the year</b>	<b>2,684,394</b>	<b>2,677,108</b>

## 8. Reserves

	30 June 2024 \$	30 June 2023 \$
Balance at the beginning of the year	4,284,355	4,208,663
<b>Add: Transfers to/(from) reserves</b>		
Employee leave benefits reserve	127,698	61,075
Sector Strategic Reserve	67,966	-
Minder Grant Fund Reserve	42,537	166,179
Roadwise Strategic Initiatives Grant Reserves	166,838	(151,562)
Organisation Strategic Initiatives Reserve (d)	600,000	-
	1,005,039	75,692
<b>Total reserves at the end of the year</b>	<b>5,289,394</b>	<b>4,284,355</b>

### Represented by:

Employee leave benefits reserve (a)	2,172,001	2,044,303
Sector Strategic reserve (b)	1,427,300	1,359,334
Minder Grant Fund Reserve (c)	603,059	560,522
Roadwise Strategic Initiatives Grant Reserves (c)	487,034	320,196
Organisation Strategic Initiatives Reserve (d)	600,000	-
	<b>5,289,394</b>	<b>4,284,355</b>

- (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 Minder and Roadwise strategic initiative grant reserves were established by WALGA to set aside unspent funds from the respective grants.
- (d) The Organisation Strategic Initiatives reserve was established to fund strategic projects that will transform WALGA's organisation and build capacity.

The reserves are cash-backed and are matched by amounts included with restricted funds (reserves) in Note 10.



## 9. Cash and cash equivalents

	30 June 2024 \$	30 June 2023 \$
<b>(a) Reconciliation of cash and cash equivalents</b>		
Cash and cash equivalents at the end of the reporting period as shown in the statement of cash flows can be reconciled to related items in the statement of financial position as follows:		
Cash at bank	1,111,386	501,109
On call and term deposits	798,382	3,460,000
<b>Cash and cash equivalents</b>	<b>1,909,768</b>	<b>3,961,109</b>
Cash and cash equivalents includes cash on hand, at banks, 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.		
<b>(b) Reconciliation of net cash provided by operating activities to surplus for the year:</b>		
Surplus from ordinary activities	1,012,325	179,103
Add back non-cash items:		
- Depreciation and amortisation	1,356,033	1,239,061
- Write-off of tangible assets	12,584	8,886
- Gain on asset disposal	(3,591)	-
Change in assets and liabilities		
- (increase) in receivables	(5,489)	(203,049)
- (increase) in other assets	(98,167)	(84,995)
- increase/(decrease) in trade creditors	2,535,995	(813,292)
- increase in other provisions	225,435	61,074
<b>Net cash provided by operating activities</b>	<b>5,035,125</b>	<b>386,788</b>

## 10. Application of funds

	30 June 2024 \$	30 June 2023 \$
<b>The funds available to the Association are as follows:</b>		
Cash and cash equivalents (refer to note 9)	1,909,768	3,961,109
Other financial assets (refer to note 12)	13,180,000	8,000,000
<b>Total funds available</b>	<b>15,089,768</b>	<b>11,961,109</b>
<b>These funds are represented by cash and term deposits held in separate accounts as follows:</b>		
<b>Unrestricted funds</b>		
Operating account	1,111,386	501,109
On call investments and term deposits	5,309,181	5,278,547
	<b>6,420,567</b>	<b>5,779,656</b>
<b>Restricted funds (grants)</b>		
DLGSC Corporate Partnership	-	6,530
RoadWise and RoadWise strategic initiatives	910,546	970,080
Household hazardous waste program	300,000	300,000
State NRM and coastal development conference	108,645	112,024
Waste and recycling conference development fund	148,479	161,824
CIE Bin tagging program	23,788	15,392
Waste Sorted	-	48,000
E Waste	-	50,000
GAPP	31,097	21,418
Urban forest working group	21,979	37,401
Water Corp Urban Forest Grant	-	70,424
Climate Alliance	-	10,008
Coast WA Grant	94,391	76,884
Safety Ratings for LG Roads	9,212	9,212
MARAG	2,996	2,996
Animals In Emergencies	-	3,107
Department of Fire & Emergency Services (DFES)	32,120	-
Community Stewardship	33,019	1,798
Driving the Nation Program Funding Grant (ARENA)	740,260	-
E-Cigarette Collection Study Grant	40,224	-
Bushfire Risk Management Planning Program Grant	58,082	-
Urban Greening Project	791,701	-
Bushfire Risk Assessment Program Grant	33,268	-
	<b>3,379,807</b>	<b>1,897,098</b>



## 10. Application of funds (continued)

	30 June 2024 \$	30 June 2023 \$
<b>Restricted funds (reserves)</b>		
Employee leave benefits reserve	2,172,001	2,044,303
Strategic reserve	1,427,300	1,359,334
Minder Grants Reserve	603,059	560,522
Roadwise Strategic Initiative Reserve	487,034	320,196
Organisation Strategic Initiative Reserve	600,000	-
	5,289,394	4,284,355
<b>Total funds available</b>	<b>15,089,768</b>	<b>11,961,109</b>

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 those that are presently available for use by the Association at the discretion of State Council but not normally available for short term operational use.

## 11. Trade and other receivables

	30 June 2024 \$	30 June 2023 \$
Trade receivables	628,711	704,640
Loss allowance	(24,485)	(48,242)
Net GST Receivable	71,953	14,292
	<b>676,179</b>	<b>670,690</b>
<b>Ageing of amounts past due:</b>		
60-90 days	60,195	24,146
90-120 days	2,148	2,508
120+ days	32,484	51,573
<b>Total</b>	<b>94,827</b>	<b>78,227</b>

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

## 12. Other financial assets

	30 June 2024 \$	30 June 2023 \$
<b>Term deposits</b>	<b>13,180,000</b>	<b>8,000,000</b>

The Association holds term deposits with various financial institutions with various maturity dates and carry interest rates ranging between 5.02% - 5.5%. The held to maturity investments excludes term deposits with original maturity dates 3 months or less which are classified as cash and cash equivalents and included in Note 9.

## 13. Other current assets

	30 June 2024 \$	30 June 2023 \$
Prepayments	442,572	431,787
Accrued income	397,423	310,041
	<b>839,995</b>	<b>741,828</b>



## 14. Property, plant and equipment

	30 June 2024 \$	30 June 2023 \$
<b>Office equipment</b>		
Cost	775,254	577,902
Accumulated depreciation	(402,932)	(254,907)
	<b>372,322</b>	<b>322,995</b>
<b>Leasehold improvements</b>		
Cost	195,980	195,980
Accumulated depreciation	(53,733)	(39,573)
	<b>142,247</b>	<b>156,407</b>
<b>Motor vehicles</b>		
Cost	244,426	215,106
Accumulated depreciation	(83,686)	(95,369)
	160,740	119,737
	<b>675,309</b>	<b>599,139</b>

### Movements in carrying amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Office equipment \$	Leasehold improvements \$	Motor vehicles \$	Total \$
Balance at 30 June 2023	322,995	156,407	119,737	599,139
Additions	197,352	-	104,185	301,537
Depreciation	(148,025)	(14,160)	(30,422)	(192,607)
Disposal	-	-	(32,760)	(32,760)
<b>Balance at 30 June 2024</b>	<b>372,322</b>	<b>142,247</b>	<b>160,740</b>	<b>675,309</b>

### Depreciation

Depreciation of property, plant and equipment is recognised on a straight-line basis. The depreciation rates used for each class of depreciable asset are:

Class of Property, plant and equipment	Depreciation Rate
Computer Equipment	20-33.33%
Office Equipment	5-33.33%
Office Furniture	10%
Leasehold Improvements	6.67%
Motor Vehicles	15.60%

## 15. Right of use assets

	30 June 2024 \$	30 June 2023 \$
<b>Motor Vehicle</b>		
- At cost	293,002	293,002
- Accumulated depreciation and impairment	(278,751)	(250,862)
	<b>14,251</b>	<b>42,140</b>
<b>Office equipment</b>		
- At cost	61,466	61,466
- Accumulated depreciation and impairment	(61,466)	(54,855)
	-	<b>6,611</b>
<b>Commercial premises</b>		
- At cost	14,126,901	13,358,375
- Accumulated depreciation and impairment	(9,443,981)	(8,460,304)
	4,682,920	4,898,071
	<b>4,697,171</b>	<b>4,946,822</b>

### Movements in carrying amounts

Movement in the carrying amounts for each class of right of use assets between the beginning and the end of the current financial year:

	Motor vehicle \$	Office equipment \$	Commercial premises \$	Total \$
Balance at 30 June 2023	42,140	6,611	4,898,071	4,946,822
Additions	-	-	768,526	768,526
Depreciation	(27,889)	(6,611)	(983,677)	(1,018,177)
<b>Balance at 30 June 2024</b>	<b>14,251</b>	<b>-</b>	<b>4,682,920</b>	<b>4,697,171</b>

The Association leases several assets including building, office equipment and motor vehicles. The following lease terms are used in the calculation of depreciation on a straight-line basis:

Motor vehicles	2-3 years
Office Equipment	2 years
Commercial premises	15 years

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

Amounts recognised in profit and loss related to leases:

	30 June 2024 \$	30 June 2023 \$
Depreciation expense on right-of-use assets	1,018,177	930,559
Interest expense on lease liabilities	226,723	244,606



## 16. Intangibles

	30 June 2024 \$	30 June 2023 \$
<b>Software</b>		
Cost	855,123	529,809
Accumulated amortisation	(366,092)	(249,231)
	<b>489,031</b>	<b>280,578</b>
<b>Intellectual property</b>		
Cost	239,920	182,295
Accumulated amortisation	(76,875)	(117,112)
	163,045	65,183
	<b>652,076</b>	<b>345,761</b>

### Movements in carrying amounts

	Software \$	Intellectual property \$	Total \$
Balance at 30 June 2023	280,578	65,183	345,761
Additions	325,314	138,834	464,148
Amortisation charge	(116,861)	(28,388)	(145,249)
Write-off	-	(12,584)	(12,584)
<b>Balance at 30 June 2024</b>	<b>489,031</b>	<b>163,045</b>	<b>652,076</b>

### Amortisation

The intangible assets are amortised on a straight-line basis and have an estimated useful life of between three and five years.

## 17. Trade and other payables

	30 June 2024 \$	30 June 2023 \$
Creditors and accruals (i)	2,296,515	1,244,633
Contracted professional development	46,777	39,631
Contract liabilities (ii)	376,680	382,422
Unexpended grants received and receivable (Note 10)	3,379,807	1,897,098
	<b>6,099,779</b>	<b>3,563,784</b>

(i) Trade and other payables are non-interest bearing. The average credit period on purchases of goods and services is 30 days.

(ii) Contract liabilities mostly relates to income from training & Local Government conference received in advance.

## 18. Lease liabilities

	30 June 2024 \$	30 June 2023 \$
<b>Unsecured:</b>		
Current	1,377,388	1,062,891
Non-current	4,909,805	5,632,908
	<b>6,287,193</b>	<b>6,695,799</b>

Commercial premise leases are negotiated for an average term of 15 years ending in 2029, with an option to extend upon the same terms and conditions.

<b>Future minimum lease payments</b>		
Not later than one year	1,377,388	1,062,891
Later than one year and not later than five years	4,909,805	4,916,918
Later than five years	-	715,990
	<b>6,287,193</b>	<b>6,695,799</b>

The Association does not face a significant liquidity risk with regards to its lease liabilities.



## 19. Provisions

	30 June 2024 \$	30 June 2023 \$
<b>Current</b>		
Annual leave	1,190,294	1,011,424
Long service leave	837,960	845,075
	<b>2,028,254</b>	<b>1,856,499</b>
<b>Non-current</b>		
Long service leave	241,484	187,804
	<b>2,269,738</b>	<b>2,044,303</b>

## 20. Contingent liabilities

	30 June 2024 \$	30 June 2023 \$
Bank guarantee in favour of the Crown secured by a right of set-off over specific assets of the Municipal Workcare Scheme	<b>65,900,000</b>	<b>52,100,000</b>
The Association employs a number of personnel under contracts that include severance entitlements.		
Bank facility used by Local Government House Trust, which WALGA is the Beneficiary of	<b>24,400,000</b>	<b>24,400,000</b>

WALGA is the Trustee of the Local Government House Trust (LGHT). LGHT has a joint venture with Qube Railway Parade Pty Ltd. This joint venture uses this facility, which WALGA has provided a guarantee for. As of 30 June 2024, there was nil unused balance in this facility (2023: \$nil).

Subsequent to the 30 June 2024, the Local Government House Trust has purchased the remaining ownership from Qube, where WALGA, as the Trustee for LGHT, entered into a new facility with the financial institution. Under the new facility, WALGA has not provided any guarantee against the facility, instead, the facility is secured by a registered mortgage over 168-170 Railway Parade, West Leederville.

## 21. Financial risk management

The Association's financial instruments consist mainly of deposits with banks, short-term investments, accounts receivable and payable.

The totals for each category of financial instruments, as detailed in the accounting policies to these financial statements, are as follows:

	Note	30 June 2024 \$	30 June 2023 \$
<b>Cash and cash equivalents and other financial assets</b>			
- unrestricted funds	10	6,420,567	5,779,656
- restricted funds (reserves)	10	5,289,394	4,284,355
- restricted funds (grants)	10	3,379,807	1,897,098
Trade and other receivables	11	676,179	670,690
<b>Total financial assets</b>		<b>15,765,947</b>	<b>12,631,799</b>
<b>Trade and other payables</b>			
	17	6,099,779	3,563,784
<b>Total financial liabilities</b>		<b>6,099,779</b>	<b>3,563,784</b>

Fair value for the financial instruments is considered to be equal to the carrying amounts in the financial statements.

## 22. Subsequent events

There were no particular matters or circumstances that have arisen since the end of the financial period up to the date of authorisation of the financial report which significantly affected or may significantly affect the operations of the Association, the results of those operations or the state of affairs of the Association in future financial years.



## 23. Related parties

### Related Party Transactions

During the year ended 30 June 2024, the Association had the following related party transactions:

Related Party	Nature of relationship	Transactions
Local Government House Trust ("LGHT")	Trust in which the Association is the beneficiary	- Rent subsidy received of 582,859 (2023: \$518,098) - Administration fee income of \$102,846 (2023: \$102,846)
LGHT & Qube Railway Parade Pty Ltd	Joint Venture within which LGHT has a 60% interest	- Lease repayments of \$1,041,828 (2023: \$1,009,469), interest expense of \$203,353 (2023: \$244,607) associated with the lease of the office premises in West Leederville - Office electricity and outgoings expense of \$87,193 (2023: \$69,315).
Local Government Insurance Scheme ("LGIS")	WALGA is the Trustee for the LGISWA Scheme under the provisions of a Trust Deed made on 19 September 1996	- Management Fees and Brokerage Income Commission of \$3,459,780 (2023: \$3,336,010)

Related party transactions were made on terms equivalent to those that prevail in arm's length transactions.

The following balances were outstanding at the end of the reporting period:

	Amounts owed by related parties		Amounts owed to related parties	
	30 June 2024	30 June 2023	30 June 2024	30 June 2023
	\$	\$	\$	\$
Local Government Insurance Scheme ("LGIS")	85,681	312,051	-	-
Qube Railway Parade Pty Ltd	-	-	136,834	-

The amounts outstanding are unsecured and will be settled in cash. No expense has been recognised in the current or prior years for loss allowance in respect of the amounts owed by related parties.

## 23. Related parties (continued)

### Key management personnel

The Association has determined that key management personnel include State Councillors and senior officers of the Association.

### State Council Members

- WALGA President  
Cr Karen Chappel AM JP
- Cr Ken Seymour
- WALGA Deputy President  
Cr Paul Kelly
- President Cr Phillip Blight
- Cr Catherine Ehrhardt
- President Cr Cheryl Cowell
- Cr Stephen Strange
- President Chris Mitchell JP
- President Cr Les Price
- Cr David Lagan
- Cr Russ Fishwick JP
- Cr Frank Cvitan
- President Cr Michelle Rich
- Mayor Peter Long
- Mayor Ruth Butterfield
- Cr Doug Thompson
- Mayor Carol Adams OAM
- Mayor Logan Howlett JP
- President Cr Tony Dean
- Cr Helen Sadler
- Cr John Daw
- Mayor Patrick Hall
- President Cr Laurene Bonza
- Cr Christopher Pavlovich
- President Cr Moira Girando
- President Eddie Smith
- Cr Barry Winmar
- President Paige McNeil
- President Chris Antonio
- Cr Scott Crosby
- President Cr Kirrilee Warr
- Cr Michael Dudek
- Cr Lewis Hutton
- Cr Bronwyn Smith
- Mayor Rhys Williams
- Cr Wendy McWhirter-Brooks
- Cr Karen Wheatland
- Cr Emily Wilding
- Cr Adam Hort
- Cr Jacqueline Huntley
- Mayor Deb Hamblin
- Cr Melissa Northcott
- Cr Cliff Collinson
- Cr Kerry Smyth

### Office Bearers

- WALGA President Cr Karen Chappel AM JP
- Cr Paul Kelly

### Finance and Services Committee Members

- |                                  |                            |
|----------------------------------|----------------------------|
| President Cr Karen Chappel AM JP | WALGA President            |
| Cr Paul Kelly                    | WALGA Deputy President     |
| Mayor Logan Howlett JP           | State Councillor           |
| President Cr Moira Girando JP    | State Councillor           |
| Mayor Patrick Hall               | State Councillor           |
| Mr Colin Murphy                  | Independent Representative |
| President Chris Antonio          | State Councillor           |
| President Cr Kirrilee Warr       | State Councillor           |
| Mayor Rhys Williams              | State Councillor           |

### CEO and Executive Managers

- |                 |                                    |
|-----------------|------------------------------------|
| Nick Sloan      | Chief Executive Officer            |
| Tony Brown      | Executive Director Member Services |
| Narelle Cant    | Executive Manager Advocacy         |
| Rachel Horton   | Executive Manager Advocacy         |
| Ian Duncan      | Executive Manager Infrastructure   |
| Nicole Matthews | Executive Manager Policy           |



### 23. Related parties (continued)

Total compensation cost of key management personnel to the Association for the reporting period including allowance for movement in leave provisions is presented within the following bands:

Compensation band (\$)	30 June 2024 No.	30 June 2023 No.
0 – 10,000	42	32
10,001 – 20,000	1	1
40,001 – 50,000	1	-
60,001 – 70,000	-	1
110,001 – 120,000	1	-
150,001 – 160,000	-	1
160,001 – 170,000	1	-
250,001 – 260,000	-	3
260,001 – 270,000	2	-
310,001 – 320,000	2	1
390,001 – 400,000	-	1
430,001 – 440,000	1	-
	<b>51</b>	<b>40</b>

Other disclosures relating to compensation of key management personnel are disclosed in Note 6.

### 24. Association details

The principal place of business of the association is:

Western Australian Local Government Association  
ONE70  
Level 1, 170 Railway Parade,  
WEST LEEDERVILLE WA 6007

WALGA's strategic themes include:

- Advocating and facilitating sector solutions and policy, and
- Delivering member-centric, quality services.

We deliver on our purpose and vision by:

- Undertaking research on the most important issues that local government faces
- Facilitating collaboration and creating platforms to inspire innovative and progressive policy solutions
- Delivering services to support and build capacity across the local government sector
- Influencing decision makers by delivering strong evidence-based recommendations and advocacy in support of sector positions.





**SEPTEMBER 2023**

**WALGA signs** a five-year State Road Funds to Local Government Agreement (SRFLGA) with the State Government at the 2023 WALGA Convention.

**OCTOBER 2023**

**Regional Local Governments** test drive an Electric Vehicle thanks to WALGA, Horizon Power, Energy Policy WA, and MoJo Car Share.

**WALGA nominated** for a 2023 Planning Institute of Australia award for facilitating the Local Government Coastal Hazard Risk

**NOVEMBER 2023**

**Executive Director** of Member Services Tony Brown and Contract Manager, Development Brian Ging delivering training at the Shire of Cocos (Keeling) Islands.

**WALGA welcomes** newly Elected Members to the sector with New Councillor Seminar.

**WALGA welcomes** Federal funding to maintain local roads.

**Local Governments** gathered at Perth Zoo to discuss exciting initiatives to grow ReWild Perth, hosted by Perth NRM and supported by WALGA.

**DECEMBER 2023**

**Newly elected** State and Deputy State Councillors Induction with President Karen Chappel AM JP and Deputy President Paul Kelly.

**WALGA Wrap** - celebrating delivering better outcomes for WA Local Governments and their communities with key stakeholders and suppliers.

**FEBRUARY 2024**

**WALGA hosted** Hon. Catherine King MP, Minister for Infrastructure, Transport, Regional Development and Local Government and Rob Slocombe, RAC WA CEO to discuss the ongoing commitment to making WA high-speed local roads safer.

**WALGA President** meets Hon. Kristy McBain MP, the Minister for Regional Development, Local Government and Territories in Canberra about issues facing WA Local Governments and WALGA's budget priorities.

**MARCH 2024**

**President Chappel AM JP** met with Hon. John Carey MLA to discuss the Perth and Peel Greening Strategy.

**WALGA hosted** its annual Aboriginal Engagement Forum at the State Reception Centre, Kaarta Gar-up.

**WALGA collaborated** with the Kings Park and Botanic Garden and the WA Tree Festival Steering Committee to launch the WA Tree Festival.

**APRIL 2024**

**President Chappel** celebrates the launch of the Canberra hub alongside WA Premier Hon. Roger Cook MLA, Hon. David Michael MLA and Hon Reece Whitby MLA.

**MAY 2024**

**WALGA's sixth** Waste and Environment Summit brought together Local Government, State Government, businesses and the community to build relationships, share knowledge and improve service delivery.





ONE70  
Level 1, 170 Railway Parade  
West Leederville WA 6007

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