

ATTACHMENTS

Audit, Risk and Governance Committee Meeting

11 November 2024

ATTACHMENTS TO AGENDA ITEMS

Audit, Risk and Governance Committee Meeting - 11 November 2024

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DRAFT ANNUAL FINANCIAL REPORT

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CITY OF SOUTH PERTH

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

STATEMENT BY CHIEF EXECUTIVE OFFICER

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

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

Signed on the day of 2024

Mike Bradford
CHIEF EXECUTIVE OFFICER

CITY OF SOUTH PERTH

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

INDEPENDENT AUDITORS REPORT

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RESERVE FOR AUDIT OPINION

CITY OF SOUTH PERTH

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

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RESERVE FOR AUDIT OPINION

CITY OF SOUTH PERTH

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

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RESERVE FOR AUDIT OPINION

CITY OF SOUTH PERTH

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

STATEMENT OF COMPREHENSIVE INCOME

	Note	2023/24 Actual	2023/24 Budget	2022/23 Actual
REVENUE		\$	\$	\$
Rates revenue	27(a), 2(a)	43,507,747	43,416,628	40,990,765
Fees and charges	2(a)	20,411,231	18,894,232	18,588,871
Grants, subsidies and contributions	2(a)	1,949,077	1,790,672	2,593,633
Service Charges	2(a)	-	-	8,197,519
Interest revenue	2(a)	4,796,950	2,774,608	2,998,521
Other revenue	2(a)	648,756	552,950	669,136
		71,313,761	67,429,090	74,038,445
EXPENSES				
Employee costs	2(b)	(26,448,031)	(26,964,294)	(25,711,866)
Materials and contracts		(22,947,579)	(24,881,667)	(30,824,030)
Utility charges		(1,783,958)	(1,752,900)	(1,593,918)
Depreciation and amortisation		(13,721,781)	(12,096,541)	(10,520,591)
Finance costs	2(b)	(462,539)	(474,555)	(589,451)
Insurance		(486,238)	(504,902)	(460,518)
Other expenditure	2(b)	(1,028,932)	(1,163,779)	(837,973)
		(66,879,058)	(67,838,639)	(70,538,347)
		4,434,703	(409,549)	3,500,098
Capital grants, subsidies and contributions	2(a)	2,392,283	2,406,645	1,793,803
Profit on asset disposals		158,885	164,881	158,943
Loss on asset disposals		(808,714)	-	(244,103)
Impairment of Assets Held for Sale		21,060	-	(300,000)
Loss on revaluation		-	-	(152,210)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	4,203	-	9,215
Share of net profit of associates accounted for using the equity method	20	(1,385)	-	(3,411)
		1,766,332	2,571,526	1,262,236
Net result for the period from continuing operations		6,201,035	2,161,977	4,762,334
Net result from discontinued operations	25	(555,612)	(651,530)	(244,824)
NET RESULT FOR THE PERIOD		5,645,423	1,510,447	4,517,510
Changes in asset revaluation surplus	15	-	-	99,515,389
TOTAL OTHER COMPREHENSIVE INCOME FOR THE PERIOD		-	-	99,515,389
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		5,645,423	1,510,447	104,032,899

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

CITY OF SOUTH PERTH

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

STATEMENT OF FINANCIAL POSITION

	Note	2023/24 Actual	2022/23 Actual
CURRENT ASSETS		\$	\$
Cash and cash equivalents	3	3,223,962	7,551,016
Trade and other receivables	5(a)	8,865,354	8,611,137
Other financial assets	4(a)	62,379,900	49,690,279
Other assets	6	2,294,548	1,516,877
Disposal group classified as assets held for Sale	26	-	23,057,508
TOTAL CURRENT ASSETS		76,763,764	90,426,816
NON-CURRENT ASSETS			
Trade and other receivables	5(b)	5,489,330	9,795,016
Other financial assets	4(b)	378,967	428,277
Investment in associate	20	35,236	36,621
Property, plant and equipment	7	312,925,465	313,372,003
Infrastructure	8	482,690,597	485,263,133
Intangible assets	10	125,159	178,332
TOTAL NON-CURRENT ASSETS		801,644,754	809,073,382
TOTAL ASSETS		878,408,518	899,500,199
CURRENT LIABILITIES			
Trade and other payables	11	(7,094,264)	(7,369,143)
Borrowings	13	(3,374,601)	(3,266,777)
Employee related provisions	14	(4,796,529)	(4,550,352)
Other liabilities	12	(6,357,538)	(5,758,533)
Disposal group classified as liabilities held for sale	26	-	(24,007,406)
TOTAL CURRENT LIABILITIES		(21,622,932)	(44,952,210)
NON-CURRENT LIABILITIES			
Borrowings	13	(6,610,353)	(9,984,954)
Employee related provisions	14	(518,697)	(551,917)
TOTAL NON-CURRENT LIABILITIES		(7,129,050)	(10,536,871)
TOTAL LIABILITIES		(28,751,982)	(55,489,081)
NET ASSETS		849,656,537	844,011,116
EQUITY			
Retained surplus		151,059,423	143,399,261
Reserve accounts	30	46,653,582	37,284,802
Revaluation surplus	15	651,943,532	663,327,054
TOTAL EQUITY		849,656,537	844,011,116

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

CITY OF SOUTH PERTH

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

STATEMENT OF CHANGES IN EQUITY

	Note	Retained Surplus	Reserves Accounts	Revaluation Surplus	Total Equity
		\$	\$	\$	\$
BALANCE at 30 June 2022		132,604,920	43,346,307	564,026,992	739,978,219
COMPREHENSIVE INCOME FOR THE PERIOD					
Net result for the period		4,517,510	-	-	4,517,510
Other comprehensive income for the period		-	-	99,515,389	99,515,389
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		4,517,510	-	99,515,389	104,032,899
Revaluation write back on disposals	15	215,327	-	(215,327)	-
		215,327	-	(215,327)	-
Transfers to reserves accounts	30	(10,894,939)	10,894,939	-	-
Transfers from reserves accounts	30	16,956,444	(16,956,444)	-	-
BALANCE at 30 June 2023		143,399,261	37,284,802	663,327,054	844,011,116
COMPREHENSIVE INCOME FOR THE PERIOD					
Net result for the period		5,645,423	-	-	5,645,423
Other comprehensive income for the period		-	-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		5,645,423	-	-	5,645,423
Revaluation write back on disposals	15	11,383,522	-	(11,383,522)	-
		11,383,522	-	(11,383,522)	-
Transfers to reserves accounts	30	(14,830,273)	14,830,273	-	-
Transfers from reserves accounts	30	5,461,492	(5,461,492)	-	-
BALANCE as at 30 June 2024		151,059,423	46,653,582	651,943,532	849,656,537

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

CITY OF SOUTH PERTH

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

STATEMENT OF CASH FLOWS

	Note	2023/24 Actual \$	2022/23 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		43,174,496	40,671,891
Operating grants, subsidies and contributions		1,949,077	2,593,633
Fees and charges		20,401,812	18,808,669
Service Charges		4,462,244	4,671,314
Interest earnings		3,917,179	1,976,475
Goods and services tax received		3,770,563	3,621,966
Other revenue		683,940	1,001,306
Total Receipts		78,359,311	73,345,253
Payments			
Employee costs		(26,115,110)	(25,669,792)
Materials and contracts		(23,891,191)	(29,790,302)
Utility charges		(1,783,959)	(1,593,917)
Interest expenses		(462,539)	(589,451)
Insurance expenses		(486,239)	(457,773)
Goods and services tax paid		(3,699,303)	(3,706,834)
Other expenditure		(933,036)	(730,277)
Total Payments		(57,371,377)	(62,538,348)
Net Cash provided by (used in) continuing operating activities	16(a)	20,987,934	10,806,905
Net Cash provided by (used in) discontinued operating activities	16(a)	282,134	482,180
Net Cash provided by continuing and discontinued operating activities		21,270,068	11,289,085
CASH FLOWS FROM INVESTING ACTIVITIES			
Capital grants, subsidies and contributions		2,684,673	1,771,651
Proceeds from sale of plant & equipment		323,593	341,272
Payments for purchase of property, plant & equipment		(2,828,478)	(2,495,642)
Payments for construction of infrastructure		(8,713,901)	(7,307,205)
Investments in term deposits		(114,378,523)	(109,116,278)
Matured term deposits		101,691,205	101,276,884
Net Cash provided by (used in) continuing investing activities		(21,221,431)	(15,529,317)
Net Cash provided by (used in) discontinued investing activities		(138,556)	(472,657)
Net Cash used in continuing and discontinued investing activities		(21,359,987)	(16,001,974)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	29(a)	(3,266,777)	(3,162,536)
Self Supporting Loan Receipts		51,210	49,006
Net Cash provided by (used in) continuing financing activities		(3,215,567)	(3,113,529)
Net Cash provided by (used in) discontinued financing activities		(1,021,565)	(2,476,963)
Net Cash provided by (used in) continuing and discontinued activities		(4,237,132)	(5,590,492)
Net Increase (Decrease) in Cash Held		(4,327,054)	(10,303,380)
Cash at beginning of year		7,551,016	17,854,396
Cash and Cash Equivalents at End of Year	16	3,223,962	7,551,016

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

CITY OF SOUTH PERTH

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

STATEMENT OF FINANCIAL ACTIVITY

	Note	2023/24 Actual	2023/24 Budget	2022/23 Actual
OPERATING ACTIVITIES				
Revenue from operating activities		\$	\$	\$
Rates	27(a)	43,507,747	43,416,628	40,990,765
Fees and charges		20,411,231	18,894,232	18,588,871
Grants, subsidies and contributions		1,949,077	1,790,672	2,593,633
Service Charges		-	-	8,197,519
Interest revenue		4,796,950	2,774,608	2,998,521
Other revenue		648,756	552,950	669,136
Profit on asset disposals		158,885	164,881	158,943
		71,472,646	67,593,971	74,197,388
Expenditure from operating activities				
Employee costs		(26,448,031)	(26,964,294)	(25,711,866)
Materials and contracts		(22,947,579)	(24,881,667)	(30,824,030)
Utility charges		(1,783,958)	(1,752,900)	(1,593,918)
Depreciation		(13,721,781)	(12,096,541)	(10,520,591)
Finance costs		(462,539)	(474,555)	(589,451)
Insurance expenses		(486,238)	(504,902)	(460,518)
Other expense		(1,028,932)	(1,163,779)	(837,973)
Loss on asset disposals		(808,714)	-	(244,102)
		(67,687,772)	(67,838,639)	(70,782,449)
Non-cash amounts excluded from operating activities	28(a)	14,468,230	11,931,660	10,268,392
Amount attributable to continuing operating activities		18,253,104	11,686,992	13,683,331
Amount attributable to discontinued operating activities		79,654	247,588	449,467
INVESTING ACTIVITIES - INFLOWS / (OUTFLOWS)				
Capital grants, subsidies and contributions		2,392,283	2,406,645	1,793,803
Proceeds from disposal of assets		323,593	284,000	341,273
Purchase of property, plant and equipment		(2,887,906)	(4,726,000)	(2,495,646)
Purchase and construction of infrastructure		(8,682,151)	(9,498,949)	(7,307,205)
		(8,854,181)	(11,534,304)	(7,667,776)
Amount attributable to continuing investing activities		(138,556)	(535,500)	(472,657)
FINANCING ACTIVITIES - INFLOW / (OUTFLOWS)				
Transfers from reserve accounts	30	5,461,492	9,483,362	16,956,444
Proceeds from self supporting loans	29	51,210	51,210	49,006
Underground power		4,478,399	4,122,471	(3,518,085)
Loan principal repayments	29	(3,266,777)	(3,266,777)	(3,162,535)
Transfers to cash reserve accounts	30	(14,830,273)	(11,722,222)	(10,894,939)
Movement in Grant Obligations		-	(5,500,000)	-
		(8,105,949)	(6,831,956)	(570,109)
Amount attributable to continuing financing activities		(1,021,565)	-	(2,476,963)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year		13,018,134	6,917,178	10,072,840
Amount attributable to operating activities		18,332,758	11,934,581	14,132,798
Amount attributable to investing activities		(8,992,737)	(12,069,804)	(8,140,433)
Amount attributable to financing activities		(9,127,514)	(6,831,956)	(3,047,072)
Surplus or deficit after imposition of general rates		13,230,640	(50,000)	13,018,134

*this statement is to be read in conjunction with the accompanying notes

CITY OF SOUTH PERTH

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

NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

1. BASIS OF PREPARATION

The financial report of the City of South Perth which is a Class 2 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

The Local Government (Financial Management) Regulations 1996 provide that:

** land and buildings classified as property, plant and equipment; or*

** infrastructure; or*

** vested improvements that the local government controls;*

and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 Property, Plant and Equipment, which would have required the City to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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

Critical accounting estimates and judgements

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect

the application of policies and reported amounts of assets and liabilities, income and expenses.

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

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

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

• Fair value measurement of assets carried at reportable value including:

- Property, plant and equipment – note 7
- Infrastructure – note 8
- Expected credit losses on financial assets – note 5
- Impairment losses of non-financial assets – note 7 & 8
- Estimated useful life of intangible assets – note 9
- Measurement of employee benefits – note 14
- Measurement of provisions – note 14

Fair value hierarchy information can be found in note 23.

The local government reporting entity

All funds through which the City controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

Initial application of accounting standards

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

• *AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting*

This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies)

New accounting Standards for Application in Future Years

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

• *AASB 2014-10 Amendments to Australian Accounting Standards*

- *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*

• *AASB 2020-1 Amendments to Australian Accounting Standards*

- *Classification of Liabilities as Current or Non-current*

• *AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*

CITY OF SOUTH PERTH

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

• *AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
• *AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*
These amendments are not expected to have any material impact on the financial report on the initial application
• *AASB 2022-10 Amendments to Australian Accounting Standards*

- *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*
These amendments may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.
• *AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements*
These amendments may result in additional disclosures in the case of applicable finance arrangements.

CITY OF SOUTH PERTH
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

2. REVENUE & EXPENSES

2(a). Contracts with customers

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

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

CITY OF SOUTH PERTH
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Revenue Recognition

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

	Contract with Customers	Capital Grant /Contributions	Statutory Requirements	Other	Total
For the year ended 30 June 2024	\$	\$	\$	\$	
Rates	-	-	43,507,747	-	43,507,747
Fees and charges	11,015,185	-	9,349,647	46,399	20,411,231
Grants, subsidies and contributions	-	-	-	1,949,077	1,949,077
Interest Revenue	-	-	-	4,796,950	4,796,950
Other Revenue	-	-	-	648,756	648,756
Capital grants, subsidies and contribution	-	2,392,283	-	-	2,392,283
Total	11,015,185	2,392,283	52,857,394	7,441,182	73,706,044

	Contract With Customers	Capital Grant /Contributions	Statutory Requirements	Other	Total
For the year ended 30 June 2023	\$	\$	\$	\$	
Rates	-	-	40,990,765	-	40,990,765
Fees and charges	9,738,233	-	8,813,449	37,189	18,588,871
Grants, subsidies and contributions	-	-	-	2,593,633	2,593,633
Service charges	-	-	8,197,519	-	8,197,519
Interest Revenue	-	-	-	2,998,521	2,998,521
Other Revenue	-	-	-	669,136	669,136
Capital grants, subsidies and contribution	-	1,793,803	-	-	1,793,803
Total	9,738,233	1,793,803	58,001,733	6,298,479	75,832,248

	2023/24 Actual	2022/23 Actual
Interest Revenue		
Other interest revenue	1,905,733	1,042,237
Interest on reserve account funds	2,281,753	1,563,655
Rates instalment and penalty interest	609,464	392,629
Total	4,796,950	2,998,521
Other Revenue		
Miscellaneous Revenue (Including other recoveries)	510,586	482,090
Recovery - Utilities cost	106,530	175,166
Insurance Claims Received	31,640	11,880
Total	648,756	669,136

CITY OF SOUTH PERTH
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

2(b). Expenses

	2023/24 Actual	2022/23 Actual
Audit Remuneration	\$	\$
Audit of Annual Financial Report	104,500	95,000
Total	104,500	95,000
Employee Costs		
Employee benefit costs	25,550,461	24,497,947
Other employee costs	897,570	1,213,919
Total	26,448,031	25,711,866
Finance Costs		
Interest and financial charges paid/payable for financial liabilities not at fair value	462,539	589,451
Total	462,539	589,451
Other Expenditure		
Impairment loss on rates and statutory receivables	104,910	110,892
Sundry Expenses	924,022	727,081
Total	1,028,932	837,973

CITY OF SOUTH PERTH
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

3. CASH AND CASH EQUIVALENTS

	Note	2023/24 Actual	2022/23 Actual
Cash and Cash Equivalents		\$	\$
Cash at Bank / On Hand		3,223,962	7,551,016
Total Cash and Cash Equivalents	16(a)	3,223,962	7,551,016
Held as			
- Unrestricted cash and cash equivalents		3,223,962	7,551,016
		3,223,962	7,551,016

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Restricted financial assets

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

CITY OF SOUTH PERTH
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

4. OTHER FINANCIAL ASSETS

	2023/24 Actual	2022/23 Actual
(a)Current Assets	\$	\$
Financial assets at amortised cost	62,379,900	49,690,279
	62,379,900	49,690,279
Other financial assets at amortised cost		
Term Deposits (longer than 3 months)	62,326,387	49,639,069
Self Supporting Loans	53,513	51,210
	62,379,900	49,690,279
Held as		
- Unrestricted cash and cash equivalents	9,368,780	6,646,944
- Restricted other financial assets at amortised cost	53,011,120	43,043,335
	62,379,900	49,690,279
(b)Non-Current Assets		
Financial assets at amortised cost	171,040	224,553
Financial assets at fair value through profit/(loss)	207,927	203,724
	378,967	428,277
Financial assets at amortised cost		
Self Supporting Loans	171,040	224,553
	171,040	224,553
Financial assets at fair value through profit/(loss)		
Local Government House Trust	207,927	203,724
	207,927	203,724
	62,758,867	50,118,556
Financial assets at fair value through profit and loss		
Units in Local Government House Trust - opening balance	203,724	194,509
Movement in Local Government House Trust (10 units)	4,203	9,215
Units in Local Government House Trust - closing balance	207,927	203,724

MATERIAL ACCOUNTING POLICIES

Other Financial Assets at Amortised Cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 23 (h)) due to the observable market rates.

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

Financial Assets at Fair Value through Profit and Loss

The City classifies the following financial assets at fair value through profit and loss:

- equity investments which the City has not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and Risk

Information regarding impairment and exposure to risk can be found at Note 21.

CITY OF SOUTH PERTH
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

5. TRADE AND OTHER RECEIVABLES

	2023/24 Actual	2022/23 Actual
(a)Current	\$	\$
Rates receivable	3,134,226	2,732,233
Sundry debtors	924,683	767,281
Pensioner rebate receivable	42,268	59,418
Underground power receivable	4,090,676	4,315,975
ESL Debtor	350,296	326,437
Infringement Debtor	664,250	585,026
GST receivable from ATO	275,809	347,069
Expected credit losses on financial assets	(616,854)	(522,302)
Total Current	8,865,354	8,611,137
(b)Non-Current		
Pensioner rebate receivable	497,498	538,717
Underground power receivable	4,914,747	9,173,093
ESL Pensioner receivable	77,085	83,205
Total Non-Current	5,489,330	9,795,016
Total Trade and Other Receivables	14,354,684	18,406,152

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition

	30 June 2024 Actual	30 June 23 Actual	1 July 22 Actual
	\$	\$	
Trade and other receivables from contracts with customers	924,683	767,281	1,141,995
Total trade and other receivables from contracts with customers	924,683	767,281	1,141,995

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

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

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

Trade Receivables

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

Classification and Subsequent Measurement

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

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

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

CITY OF SOUTH PERTH

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

Other Receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers including grants for the construction of recognisable non financial assets.

Measurement

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

difference between the face value and fair value is considered immaterial.

Impairment and Risk Exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 21.

6. OTHER ASSETS

	2023/24 Actual	2022/23 Actual
(a)Current	\$	\$
Accrued - Interest revenue reserves	1,488,199	765,648
Accrued - Interest revenue general	541,512	384,291
Accrued - Other revenue	45,725	26,960
Prepayments	219,112	339,978
Total Current Assets	2,294,548	1,516,877
Total Other Assets	2,294,548	1,516,877

MATERIAL ACCOUNTING POLICIES

Other Current Assets

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

CITY OF SOUTH PERTH

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

7. PROPERTY, PLANT AND EQUIPMENT

7(a). Movements in Carrying Amounts

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

	Land	Buildings	Artwork	Technology	Furniture & Fittings	Mobile Plant	Plant & Equipment	Work in Progress	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1st July 2022	266,213,000	97,288,550	1,675,713	515,773	14,978	3,151,780	1,505,503	512,398	370,877,697
Additions	-	1,174,172	202,995	28,125	-	1,038,827	240,466	283,717	2,968,303
Disposals	-	-	-	-	-	(188,966)	-	-	(188,966)
Revaluation increments/(decrements) transferred to revaluation surplus	(43,731,200)	9,115,274	(217,171)	-	-	-	-	-	(34,833,097)
Revaluation (loss)/reversals transferred to profit or loss	-	(148,700)	(3,510)	-	-	-	-	-	(152,210)
Disposal group classified as assets held for sale	-	(22,359,700)	-	-	-	(96,617)	-	-	(22,456,317)
Depreciation (expense)	-	(2,083,747)	(40,450)	(74,704)	(4,847)	(518,553)	(121,103)	-	(2,843,405)
Transfer (from)/ to	-	466,949	-	-	-	-	-	(466,949)	-
Carrying Amount at 30th June 2023	222,481,800	83,452,798	1,617,576	469,194	10,131	3,386,471	1,624,865	329,166	313,372,003
Comprises:									
Gross carrying amount	222,481,800	116,577,572	1,632,180	2,207,253	494,040	8,225,693	2,410,033	329,166	354,357,739
Accumulated Depreciation	-	(33,124,774)	(14,604)	(1,738,059)	(483,909)	(4,839,223)	(785,168)	-	(40,985,737)
Carrying Amount at 30th June 2023	222,481,800	83,452,798	1,617,576	469,194	10,131	3,386,471	1,624,865	329,166	313,372,003
Carrying Amount at 30th June 2023	222,481,800	83,452,798	1,617,576	469,194	10,131	3,386,471	1,624,865	329,166	313,372,003
Additions	413,006	1,027,385	14,970	94,251	-	1,072,250	76,216	98,162	2,796,240
Disposals	-	(239,431)	-	-	-	(130,766)	-	-	(370,197)
Reverse disposal group classified as assets held for sale	-	-	-	-	-	49,523	-	-	49,523
Work in Progress Transfer to Operations	-	-	-	-	-	-	-	(35,285)	(35,285)
Depreciation (expense)	-	(2,162,991)	(36,934)	(67,765)	(3,566)	(479,643)	(135,922)	-	(2,886,821)
Transfer (from)/ to	-	128,329	-	-	-	-	6,829	(135,158)	-
Carrying Amount at 30th June 2024	222,894,806	82,206,090	1,595,612	495,679	6,565	3,897,836	1,571,988	256,886	312,925,465
Comprises:									
Gross carrying amount	222,894,806	117,390,731	1,647,150	2,301,504	494,040	8,182,316	2,457,795	256,886	355,625,230
Accumulated Depreciation	-	(35,184,641)	(51,538)	(1,805,825)	(487,475)	(4,284,480)	(885,807)	-	(42,699,765)
Carrying Amount at 30th June 2024	222,894,806	82,206,090	1,595,612	495,679	6,565	3,897,836	1,571,988	256,886	312,925,465

CITY OF SOUTH PERTH
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

7(b). Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land - Freehold land	2	Market approach using recent observable market data for similar properties	Independent registered valuer	June 2023	Comparable sales / Price per square metre
Land - Freehold land	3	Market approach using recent observable market data for superior zoned properties	Independent registered valuer	June 2023	Discount factor for inferior zoning / Price per square metre
Buildings	3	Cost approach using depreciated replacement cost adjusted for estimates of residual value, useful life, condition and pattern of consumption	Independent registered valuer	June 2023	Construction costs and current condition, residual value, remaining useful life and pattern of consumption assessments inputs
Artwork	2	Market approach using estimated value expected to be realised adjusted for condition and comparability	Independent registered valuer	June 2023	Comparison to recent sales of Artwork with similar characteristics

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

During the period there were no changes in the valuation techniques used to determine the fair value of property, plant or equipment using level 2 or level 3 inputs.

CITY OF SOUTH PERTH

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

8. INFRASTRUCTURE

8(a). Movements in Carrying Amounts

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

	Infrastructure Roads	Infrastructure Footpaths	Infrastructure Drainage	Infrastructure Parks	Infrastructure Foreshore	Infrastructure Other	Work in Progress	Infrastructure TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1st July 2022	179,796,586	43,184,046	28,053,595	75,958,092	15,228,441	9,145,912	1,745,553	353,112,227
Additions	4,508,038	489,479	612,132	1,171,189	34,344	169,208	322,813	7,307,205
Disposals	-	(72,404)	(4,879)	(149,930)	-	(10,113)	-	(237,327)
Revaluation increments/(decrements) transferred to revaluation surplus	86,727,341	(18,441,171)	16,281,574	38,096,236	4,542,864	7,141,641	-	134,348,486
Disposal group classified as assets held for sale	-	(107,465)	(2,022)	(683,595)	-	(77,819)	-	(870,901)
Work in Progress Transfer to Operations	-	-	-	-	-	-	(82,110)	(82,110)
Depreciation (expense)	(3,942,677)	(1,152,034)	(689,559)	(1,711,047)	(478,364)	(340,766)	-	(8,314,446)
Transfer (from)/ to	62,008	-	-	1,498,432	-	-	(1,560,440)	-
Carrying Amount at 30th June 2023	267,151,296	23,900,451	44,250,841	114,179,380	19,327,286	16,028,064	425,814	485,263,133
Comprises:								
Gross carrying amount	319,785,442	34,897,941	87,583,596	135,685,375	33,531,863	24,174,801	425,814	636,084,835
Accumulated Depreciation	(52,634,146)	(10,997,490)	(43,332,755)	(21,505,997)	(14,204,577)	(8,146,737)	-	(150,821,702)
Carrying Amount at 30th June 2023	267,151,296	23,900,451	44,250,841	114,179,380	19,327,286	16,028,064	425,814	485,263,133
Carrying Amount at 30th June 2023	267,151,296	23,900,451	44,250,841	114,179,380	19,327,286	16,028,064	425,814	485,263,133
Additions	3,910,741	1,403,231	504,352	2,318,478	82,470	245,717	447,381	8,912,370
Disposals	(70,469)	(158,709)	(98,317)	(280,731)	-	(80,773)	-	(688,999)
Reverse disposal group classified as assets held for sale	-	-	-	-	-	12,034	-	12,034
Work in Progress Transfer to Operations	-	-	-	-	-	-	(26,154)	(26,154)
Depreciation (expense)	(5,614,860)	(652,881)	(913,474)	(2,386,533)	(658,953)	(555,087)	-	(10,781,788)
Transfer (from)/ to	25,334	-	-	357,407	-	-	(382,741)	-
Carrying Amount at 30th June 2024	265,402,042	24,492,093	43,743,401	114,187,999	18,750,803	15,649,957	464,299	482,690,597
Comprises:								
Gross carrying amount	323,552,305	35,969,051	87,841,542	137,551,139	33,614,333	24,280,303	464,299	643,272,974
Accumulated Depreciation	(58,150,263)	(11,476,958)	(44,098,141)	(23,363,140)	(14,863,530)	(8,630,346)	-	(160,582,377)
Carrying Amount at 30th June 2024	265,402,042	24,492,093	43,743,401	114,187,999	18,750,803	15,649,957	464,299	482,690,597

CITY OF SOUTH PERTH
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

8(b). Fair Value Measurement

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - Roads	3	Cost approach using current replacement costs	Management valuation	June 2023	Construction costs and current condition, residual value, remaining useful life and pattern of consumption assessments inputs
Infrastructure - Drains	3	Cost approach using current replacement costs	Management valuation	June 2023	Construction costs and current condition, residual value, remaining useful life and pattern of consumption assessments inputs
Infrastructure - Paths	3	Cost approach using current replacement costs	Management valuation	June 2023	Construction costs and current condition, residual value, remaining useful life and pattern of consumption assessments inputs
Infrastructure - Parks	3	Cost approach using current replacement costs	Management valuation	June 2023	Construction costs and current condition, residual value, remaining useful life and pattern of consumption assessments inputs
Infrastructure - Foreshore Assets	3	Cost approach using current replacement costs	Management valuation	June 2023	Construction costs and current condition, residual value, remaining useful life and pattern of consumption assessments inputs
Infrastructure - Other	3	Cost approach using current replacement costs	Management valuation	June 2023	Construction costs and current condition, residual value, remaining useful life and pattern of consumption assessments inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement. Such an assumption variation was applied to the footpath infrastructure. Historically the renewal assumption included an allowance for crossover renewal. The City's recent practice is that it will only renew its footpath infrastructure and not crossovers, crossovers are to be paid for by the property owner. The variation in this assumption resulted in the significant negative adjustment to the fair value of the footpath infrastructure observed in note 8(a).

CITY OF SOUTH PERTH
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

9. FIXED ASSETS

9(a). Depreciation

Depreciation Rates

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

Asset Class	Useful life
Artworks	50 years
Buildings (based on components)	10 - 100 years
Plant and Equipment	10 - 25 years
Furniture and Fittings	10 - 20 years
Technological Equipment (includes optic fibre)	3 - 25 years
Mobile Plant	3 - 10 years
Infrastructure - Roads	20 - 110 years
Infrastructure - Drains	up to 100 years
Infrastructure - Paths	40 - 65 years (dependent on path type)
Infrastructure - Street Furniture	20 - 30 years
Infrastructure - Parks Equipment (Based on components)	10 - 50 years
Infrastructure - Parks Turf	Indefinite
Infrastructure - Car Parking (Based on components)	3-90 years
Foreshore Assets	up to 100 years
Intangible Assets	10 years

CITY OF SOUTH PERTH
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

9(b). Temporarily Idle or retired from use assets

	2023/24 Actual	2022/23 Actual
	\$	\$
The carrying value of assets held by the City which are temporarily idle or retired from active use and not classified as held for sale are shown in the table below.		
Buildings	401,764	435,100
	401,764	435,100

9(c). Fully Depreciated Assets in use

	2023/24 Actual	2022/23 Actual
	\$	\$
The gross carrying value of assets held by the City which are currently in use yet fully depreciated are shown in the table below.		
Buildings	99,000	110,000
Drains	1,517,382	219,643
Foreshore	269,000	269,000
Furniture & Fittings	428,382	428,382
Intangibles	842,087	842,087
Mobile Plant	1,469,824	2,059,146
Parks	2,611,616	2,583,363
Pathways	-	10,962
Plant & Equipment	300,154	290,508
Total	7,537,445	6,813,092

CITY OF SOUTH PERTH

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

MATERIAL ACCOUNTING POLICIES

Fixed Assets

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost, the asset is initially recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment annually.

Initial Recognition and Measurement between Mandatory Revaluation Dates

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the City includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the City's revaluation policy, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation date consistent with *Financial Management Regulation 17A(4)*.

The City's leased assets at 30 June 2023 were immaterial and therefore no right-of-use assets and associated liability were recognised as required by *AASB 16 Leases*.

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the City.

At the end of each period, the carrying amount for each asset class is reviewed and, where appropriate, the fair value is updated to reflect current market conditions consistent

Revaluation (continued)

with *Financial Management Regulation 17A(2)* which requires land, buildings infrastructure, investment properties and vested improvements to be shown at fair value.

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

CITY OF SOUTH PERTH
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

10. INTANGIBLE ASSETS

Computer Software

	2023/24 Actual	2022/23 Actual
Non-Current	\$	\$
Computer Software value	1,373,816	1,373,816
Less: Accumulated amortisation	(1,248,657)	(1,195,484)
	125,159	178,332

Movements in carrying amounts of computer software during the financial year are shown as follows:

Balance at 1 July	178,332	235,505
Amortisation	(53,173)	(57,173)
Balance at 30 June	125,159	178,332
Total Intangible Assets	125,159	178,332

MATERIAL ACCOUNTING POLICIES

Computer Software

Costs associated with maintaining software programs are recognised as an expense as incurred. Development costs that are directly attributable to the design and testing of identifiable and unique software products controlled by the City are recognised as intangible assets where the following criteria are met:

- it is technically feasible to complete the software so that it will be available for use;
- management intends to complete the software and use or sell it;
- there is an ability to use or sell the software;
- it can be demonstrated how the software will generate probable future economic benefits;
- adequate technical, financial and other resources to complete the development and to use or sell the software are available; and
- the expenditure attributable to the software during its development can be reliably measured.

Directly attributable costs that are capitalised as part of the software include employee costs and an appropriate portion of relevant overheads.

Capitalised development costs are recorded as intangible assets and amortised from the point at which the asset is ready for use.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within depreciation in the Statement of Comprehensive Income.

CITY OF SOUTH PERTH
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

11. TRADE AND OTHER PAYABLES

	2023/24 Actual	2022/23 Actual
Current	\$	\$
Accounts payable	3,030,967	3,692,504
Income in advance including prepaid rates	918,981	780,841
Accrued employee expenses	566,423	376,192
Bond payables	2,416,110	2,312,922
Other payables	161,783	206,684
Total current	7,094,264	7,369,143
Total Trade and Other Payables	7,094,264	7,369,143

MATERIAL ACCOUNTING POLICIES

Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City becomes obliged to make future payments in respect of the purchase of these goods and services.

The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid Rates

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

CITY OF SOUTH PERTH
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

12. OTHER LIABILITIES

	2023/24 Actual	2022/23 Actual
Current	\$	\$
Capital grant/contributions liabilities	6,357,538	5,758,533
Total Other Liabilities	6,357,538	5,758,533
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	5,758,533	5,780,684
Addition	698,484	178,886
Revenue from contracts with customers included as a contract liability at the start of the period	(99,479)	(201,037)
	6,357,538	5,758,533
Performance obligations from transfers for non-operating grants to be recognised as revenue in accordance with the following time bands:	2023/24 Actual	2022/23 Actual
	\$	\$
Less than 1 year	6,357,538	5,758,533
	6,357,538	5,758,533

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

Contract liabilities represent obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Capital grant/contribution liabilities

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

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

CITY OF SOUTH PERTH
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

13. BORROWINGS

	2023/24 Actual			2022/23 Actual		
	Current	Non Current	Total	Current	Non Current	Total
	\$	\$	\$	\$	\$	\$
WATC Loans	3,374,601	6,610,353	9,984,954	3,266,777	9,984,954	13,251,730
Total Borrowings	3,374,601	6,610,353	9,984,954	3,266,777	9,984,954	13,251,730

MATERIAL ACCOUNTING POLICIES

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 21.

Details of individual borrowings required by regulations are provided at Note 29 (a).

CITY OF SOUTH PERTH
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

14. EMPLOYEE RELATED PROVISIONS

	2024	2023
Current Provisions	\$	\$
Annual Leave	2,477,634	2,410,463
Long Service Leave	2,318,895	2,139,889
Total current employee related provisions	4,796,529	4,550,352
Non-Current Provision		
Long Service Leave	518,697	551,917
Total non-current employee related provisions	518,697	551,917
Total non-current employee related provisions	5,315,226	5,102,269

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

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

Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2023/24 Actual	2022/23 Actual
Amounts are expected to be settled on the following basis:	\$	\$
Less than 12 months after the reporting date	2,115,259	1,987,664
More than 12 months from the reporting date	3,122,296	3,044,746
Expected reimbursements (receivables)/payable of employee related provisions (from)/to other WA local governments	77,671	69,859
Total Employee Provisions	5,315,226	5,102,269

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

CITY OF SOUTH PERTH

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

MATERIAL ACCOUNTING POLICIES

Employee Benefits

The City's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Short-term Employee Benefits

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

Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

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

Other Long-term Employee Benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations.

Any re-measurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

Provisions

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

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

CITY OF SOUTH PERTH
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

15. REVALUATION SURPLUS

	2023/24 Opening Balance	2023/24 Revaluation write back on disposals	2023/24 Total Movement on Revaluation	2023/24 Closing Balance	2022/23 Opening Balance	2022/23 Total Movement on Revaluation	2022/23 Revaluation write back on disposals	2022/23 Closing Balance
Asset Class/Category	\$	\$	\$	\$	\$	\$	\$	\$
Land	166,261,177	-	-	166,261,177	209,992,377	(43,731,200)	-	166,261,177
Artworks	699,463	-	-	699,463	916,634	(217,171)	-	699,463
Buildings	52,085,954	(9,808,818)	-	42,277,136	42,970,680	9,115,274	-	52,085,954
Infrastructure - Roads Network	273,861,497	(81,739)	-	273,779,758	187,134,157	86,727,341	-	273,861,497
Infrastructure - Path Network	16,961,577	(211,909)	-	16,749,668	35,477,764	(18,441,171)	(75,017)	16,961,577
Infrastructure - Drainage	34,700,887	(85,608)	-	34,615,279	18,422,791	16,281,574	(3,478)	34,700,887
Infrastructure - Parks Assets	83,473,935	(1,033,714)	-	82,440,221	45,507,572	38,096,236	(129,873)	83,473,935
Infrastructure - Foreshore Assets	19,076,639	-	-	19,076,639	14,533,775	4,542,864	-	19,076,639
Infrastructure - Other	16,205,926	(161,735)	-	16,044,191	9,071,243	7,141,641	(6,958)	16,205,926
Total Revaluation	663,327,054	(11,383,522)	-	651,943,532	564,026,992	99,515,389	(215,327)	663,327,054

2023/24 \$10,597,045 of the total revaluation write back on disposals are attributable to the disposal of Collier Park Village. For more information refer to notes 25 and 26.

CITY OF SOUTH PERTH

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

16. NOTES TO THE STATEMENT OF CASH FLOWS

16(a). Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2023/24 Actual	2022/23 Actual
Reconciliation of Cash		\$	\$
Cash and Cash equivalents	3	3,223,962	7,551,016
Restrictions			
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Financial assets at amortised cost	4	53,011,120	43,043,335
		53,011,120	43,043,335
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	30	46,653,582	37,284,802
Capital grant liabilities	12	6,357,538	5,758,533
Total restricted financial assets		53,011,120	43,043,335
Reconciliation of Net Result to Net Cash Provided by operating activities			
Net result from continuing operating activities		6,201,033	4,762,334
Non-cash items			
Depreciation and amortisation		13,721,781	10,520,591
(Profit)/Loss on Sale of Assets		649,829	85,160
Impairment Assets Held for Sale		(21,061)	300,000
Loss on revaluation		-	152,210
Share of profit of Associates accounted for using the equity method		1,385	3,411
Adjustment to Financial Assets at Fair Value through profit and loss		(4,203)	(9,215)
Work in Progress Expensed		61,437	82,110
Non-operating items:			
Non operating grants, subsidies and contribution		(2,392,283)	(1,793,803)
Changes in Operating Assets and Liabilities:			
(Increase)/decrease in current receivables		(230,413)	(1,706,996)
(Increase)/decrease in prepayments		127,352	235,628
(Increase)/decrease in accrued income		(898,537)	(689,876)
Increase/(Decrease) in current payables		(863,235)	679,876
Increase/(Decrease) in income in advance		138,140	57,847
Increase/(Decrease) in accrued expenses		190,231	136,387
Increase/(Decrease) in current provisions		13,941	(13,135)
Increase/(Decrease) in other payables		(83,090)	68,621
Increase/(Decrease) in bond payables		103,188	(106,486)
(Increase)/Decrease in non current receivables		4,305,686	(1,882,079)
Increase/(Decrease) in non current provisions		(33,251)	(75,682)
Net cash from continuing operating activities		20,987,934	10,806,905

CITY OF SOUTH PERTH

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

	2023/24 Actual	2022/23 Actual
	\$	\$
Net result from discontinued operating activities	(555,612)	(244,824)
Depreciation and amortisation for Assets Held for Sale	-	694,290
(Profit)/Loss on Sale of Assets	635,266	-
(Increase)/decrease in current receivables	-	(1,244)
(Increase)/decrease in prepayments	-	(2,744)
Increase/(Decrease) in current payables	201,929	10,472
Increase/(Decrease) in current provisions	520	26,230
Increase/(Decrease) in non-current provisions	31	-
Net cash from discontinued operating activities	282,134	482,180

16(b). Undrawn Credit Facilities

	2023/24 Actual	2022/23 Actual
	\$	\$
Undrawn Credit Facilities		
Credit card limit	40,000	40,000
Credit card balance at balance date	(29,606)	(19,275)
Total amount of credit unused	10,394	20,725

CITY OF SOUTH PERTH
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

17. CONTINGENT LIABILITIES

There is no contingent liability for the 2023/24 year.

18. CAPITAL COMMITMENTS

	2023/24 Actual	2022/23 Actual
Contracted for:	\$	\$
not later than one year	1,236,046	594,606
Total Capital Commitments	1,236,046	594,606

The City has contracted for items of capital expenditure that were not recognised as liabilities in the statement of financial position at reporting date but are detailed as capital commitments because they are the subject of an irrevocable commitment for the goods or services as at reporting date.

CITY OF SOUTH PERTH
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

19. RELATED PARTY TRANSACTIONS

19(a). Elected Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.	2023/24 Actual	2023/24 Budget	2022/23 Actual
Mayor's annual allowance	65,915	65,915	64,938
Mayor's meeting attendance fees	32,410	32,410	31,928
Mayor's Annual allowance for ICT expenses	3,064	3,200	3,009
	101,389	101,525	99,875
Deputy Mayor's annual allowance	16,032	16,479	16,235
Deputy Mayor's meeting attendance fees	28,834	24,170	23,811
Deputy Mayor's annual allowance for ICT expenses	3,300	3,500	3,445
	48,166	44,149	43,491
All other council member's meeting attendance fees	164,526	169,190	161,282
All other council member's annual allowance for ICT expenses	24,699	24,500	23,325
All other council member's for travel and accommodation expenses	205	-	2,163
	189,430	193,690	186,770
	338,985	339,364	330,137

19(b). Senior Officers Remuneration (Key Management Personnel)

	2023/24 Actual	2022/23 Actual
Senior Officer Remuneration (KMP) Disclosure	\$	\$
The total of remuneration paid to KMP of the City during the year are as follows:		
Short-term employee benefits	872,973	821,843
Post-employment benefits	101,611	102,974
Other long-term benefits	108,089	99,713
Council member costs	19(a) 338,985	330,137
	1,421,658	1,354,666

MATERIAL ACCOUNTING POLICIES

Short-term Employee Benefits

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-Employment Benefits

These amounts are the current-year's cost of the City's superannuation contributions made during the year.

Other Long-term Benefits

This represents benefits not expected to be wholly settled within 12 months of the reporting period.

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

CITY OF SOUTH PERTH

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

Transactions with related parties

Transactions between the City and related parties in the ordinary course of business are undertaken at arm's length, and are no more favourable than those available to other parties.

19(c). Related Parties

The City's main related parties are as follows:

i. **Key management personnel**

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any senior officer and elected member, are considered key management personnel. There are no other related parties.

ii. **Other Related Parties**

Outside of normal citizen type transactions with the City, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

iii. **Entities subject to significant influence by the City**

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

iv. **Associates accounted for under the equity method**

The City has an interest in the Rivers Regional Council, which is accounted for in these financial statements using the equity method. For details of interests held in Associates, refer to Note 20.

iv. **Related Parties accounted for under the equity method**

The City has an ownership interest in the Local Government House Trust, which is included in the financial statements, comprising of 10 units. This ownership interest represents 1.61% and \$207,927 (2023: 1.61% and \$203,724), refer to Note 4.

CITY OF SOUTH PERTH
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

20. INVESTMENT IN ASSOCIATE

	% of ownership interest 2024	% of ownership interest 2023	2023/24 Actual	2022/23 Actual
Equity share in Associates - Rivers Regional Council			\$	\$
Rivers Regional Council - Balance at beginning of period			36,621	40,032
Movement for the current period			(1,385)	(3,411)
Balance as at 30 June	10%	11%	35,236	36,621

Share of Investment in Rivers Regional Council

The Rivers Regional Council (RRC) was formed to provide sustainable waste minimisation, recycling and alternative waste treatment (AWT) for six member local governments.

The City has determined it has significant influence over the RRC despite holding less than 20 percent of the voting rights as the City has representation on Council and participates in policy-making decisions including the decisions regarding contributions and distributions.

The City's interest in the Rivers Regional Council is based on the tonnes of waste delivered during the previous financial year, which is included in the financial statements. The percentage interest for year on year tonnage contributions (from the Cities of Armadale, Gosnells, Mandurah, South Perth and the Shires of Serpentine Jarrahdale and Murray) was 9.97% representing an interest of \$35,236 (2023: 11% and \$36,621). The total expenditure contribution paid to RRC during the year was \$34,641 (2023: \$30,467).

The tables below reflect the summarised financial information of the investment in associate based on the audited results of the RRC. This does not reflect the City's share of those amounts. They have been amended to reflect adjustments made by the City when using the equity method, including fair value adjustments and modifications for differences in accounting policy.

	2023/24 Actual	2022/23 Actual
Summarised statement of comprehensive income		
	\$	\$
Revenue	330,486	392,998
Interest revenue	4,312	3,130
Finance charge	330,436	414,577
Total comprehensive income for the period	4,362	(18,449)
Summarised statement of financial position		
Cash and cash equivalents	439,047	416,106
Other current assets	1,414	27,474
Total current assets	440,461	443,580
Total assets	440,461	443,580
Current financial liabilities	33,646	51,162
Other current liabilities	53,391	46,936
Total current liabilities	87,037	98,098
Total liabilities	87,037	98,098
Net assets	353,424	345,482

CITY OF SOUTH PERTH
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

	2023/24 Actual	2022/23 Actual
Reconciliation to carrying amounts		
Opening net assets 1 July	349,062	363,931
Profit/(Loss) for the period	4,362	(18,449)
Closing net assets 1 July	353,424	345,482
Carrying amount at 1 July	36,621	40,031
- Movement for the period	(1,385)	(3,411)
Carrying amount at 30 June	35,236	36,621

MATERIAL ACCOUNTING POLICIES

Investment in Associates

An associate is an entity over which the City has significant influence that is it the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies.

Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the City's share of net assets of the associate. In addition, the City's share of the profit or loss of the associate is included in the City's profit or loss.

CITY OF SOUTH PERTH

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

21. FINANCIAL RISK MANAGEMENT

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

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

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

Financial risk management is carried out by the finance area under policies approved by the Council.

The Finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

CITY OF SOUTH PERTH

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

21(a). Interest Rate Risk

Cash and Cash Equivalents and Term Deposits

The City's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the City to cash flow interest rate risk. The City does not have an overdraft facility.

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

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
30 June 2024		\$	\$	\$	\$
Cash at Bank/On Hand	4.23%	3,223,962	-	3,220,418	3,545
Financial assets at amortised cost - term deposits	5.34%	62,326,387	62,326,387	-	-
Total		65,550,349	62,326,387	3,220,418	3,545
30 June 2023					
Cash at Bank/On Hand	2.28%	7,551,016	-	7,547,076	3,940
Financial assets at amortised cost - term deposits	4.76%	49,639,069	49,639,069	-	-
Total		57,190,085	49,639,069	7,547,076	3,940

Sensitivity

As most of the City's Cash and Cash Equivalents are invested in short term deposits with fixed interest rates the City's exposure is limited only to those deposits that are at call with variable interest rates. These deposits are minimal and are available only for a short duration of time before being used to meet the City's day to day obligations. This coupled with the current low interest rates mean the City's risk exposure is very minimal.

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

	2024	2023
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	32,204	75,471

*Holding all other variables constant

CITY OF SOUTH PERTH

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

Borrowings

Borrowings are subject to interest rate risk – the risk that movements in interest rates could adversely affect funding costs. The City manages this risk by borrowing long terms and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The City does not consider there to be any interest rate risk in relation to borrowings.

Details of interest rates applicable to each borrowing can be found at Note 29(a).

21(b). Credit Risk

Trade and Other Receivables

The City's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk, that is the risk that the debts may not be repaid. The City manages this risk by monitoring outstanding debt and employing debt recovery policies.

Credit risk on rates and annual charges is minimised by the ability of the City to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The City is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourage payment. The City adopted policy P697 Financial Hardship Assistance as a mechanism to assist those willing but unable to pay their rates when it falls due.

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

The City applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable is separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2022 or 1 July 2023 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors. There are no material receivables that have been subject to a re-negotiation of repayment terms.

No expected credit loss was forecast for pensioner rebates, Emergency service levy (ESL), Underground Power (UGP) and rates receivable as penalty interest applies to unpaid rates, ESL, UGP and properties associated with unpaid amounts may be disposed to recover outstanding balances.

CITY OF SOUTH PERTH

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

The loss allowance as at 30 June 2023 and 30 June 2022 was determined as follows for sundry receivables and infringements.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
	\$	\$	\$	\$	\$
30 June 2024					
Sundry receivables and infringements					
Expected credit loss	3.18%	41.59%	35.24%	85.34%	38.82%
Gross carrying amount	836,929	54,971	54,824	642,209	1,588,933
Loss allowance	26,610	22,863	19,320	548,061	616,854
30 June 2023					
Sundry receivables and infringements*					
Expected credit loss	5.29%	20.14%	27.65%	88.57%	38.63%
Gross carrying amount	666,248	103,227	81,702	500,933	1,352,107
Loss allowance	35,259	20,789	22,591	443,663	522,302

*Excluding sundry receivables held for sale

The loss allowances for Sundry debtors and infringements as at 30 June reconcile to the opening loss allowances as follows:

	Sundry debtors		Infringements	
	2024 Actual	2023 Actual	2024 Actual	2023 Actual
Opening loss allowance as at 1 July	\$ 43,643	\$ 96,501	\$ 478,659	\$ 319,024
Increase/(decrease) in loss allowance recognised in profit or loss during the year	19,395	(52,858)	75,157	159,635
Closing loss allowance at 30 June	63,038	43,643	553,816	478,659

CITY OF SOUTH PERTH

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

21(c). Liquidity Risk

Payables and Borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The City manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

Financial assets utilised to minimise the City's liquidity risk are term deposits (disclosed in Notes 3 and 4). The maturity profiles of these term deposits are planned for and scheduled taking into account the City's expectation of cash inflows generated from trade and other receivables. Thereby ensuring adequate liquidity is maintained to meet the City's payment obligations as and when they fall due. Payment terms can be extended if required.

The contractual undiscounted cash flows of the City's financial liabilities are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due within 1 to 5 years	Due after 5 years	Total contractual cash flows	Carrying values
30 June 2024	\$	\$	\$	\$	\$
Trade and Other Payables excluding income in advance	7,094,264	-	-	6,175,283	6,175,283
Borrowings	3,765,188	5,010,181	2,430,498	11,205,867	9,984,954
Total	10,859,451	5,010,181	2,430,498	17,381,150	16,160,237
30 June 2023					
Trade and Other Payables excluding income in advance*	6,588,302	-	-	6,588,302	6,588,302
Borrowings	3,712,643	8,411,297	2,794,570	14,918,510	13,251,730
Total	10,300,944	8,411,297	2,794,570	21,506,811	19,840,032

* Excluding Trade and other payables held for sale.

CITY OF SOUTH PERTH

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

22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There have been no significant events after the reporting period that are required to be included in the 2023/24 Annual Financial Report.

23. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable.

The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and Non-Current Classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the City's operational cycle. In the case of liabilities where the City does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months.

c) Rounding off Figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the City applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget Comparative Figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

The City contributes to a number of Superannuation Funds on behalf of employees. All funds to which the City contributes are defined contribution plans.

g) Fair Value of Assets and Liabilities

Fair value is the price that the City would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 *Fair Value Measurement* requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

CITY OF SOUTH PERTH

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

OTHER MATERIAL ACCOUNTING POLICIES (CONTINUED)

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation Techniques

The City selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the City are consistent with one or more of the following valuation approaches:

Market Approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income Approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost Approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the City gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of Assets

In accordance with Australian Accounting Standards the City's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

- Land and buildings classified as property, plant and equipment;
- Infrastructure; or
- Vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework details in Note 10.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

CITY OF SOUTH PERTH
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

24. FUNCTION AND ACTIVITY

24.(a) Service objectives and descriptions.

City operations as disclosed in these financial statements encompass the following service oriented activities/programs:

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS	
OBJECTIVE	ACTIVITIES
GOVERNANCE To provide a decision-making process for the efficient allocation of scarce resources.	The programme reflects the statutory element of local government operations including Council Member support, community consultation and involvement, statutory reporting, compliance and accountability.
GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer and environmentally conscious community.	This programme embraces parking management, animal control, fire prevention and Safer Cities.
HEALTH To provide an operational framework for environmental and community health.	The health programme includes food premises inspections pest control, environmental health administration, and operation and maintenance of the buildings and grounds of child health centres.
EDUCATION AND WELFARE To provide services to disadvantaged persons, the elderly, children and youth.	The education programme includes the maintenance of pre-school facilities including the operating costs for utilities, building maintenance and grounds maintenance for each of these facilities. The welfare programme includes the operation and maintenance of the buildings and grounds of senior citizens' centres located at Manning and South Perth which represent the major components of this programme. Also included are staff costs for coordinators at the centre and other voluntary services.
HOUSING To provide and maintain elderly residents housing.	The largest single component of this programme is the operation and maintenance of the Collier Park Retirement Village. This includes all operating costs for the facilities and the revenue streams arising from residents' fees.
COMMUNITY AMENITIES To provide services required by the community.	This programme includes household rubbish collection services, recycling collections and operation of the waste transfer station. The other major component of the Community Amenities programme is administration of the town planning scheme and orderly planning of the district.

CITY OF SOUTH PERTH

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS (CONTINUED)

OBJECTIVE

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.

ACTIVITIES

This programme includes operation and maintenance of our halls and recreation centre. The operation of two libraries and a local studies facility falls within this programme which also includes the maintenance and upkeep of sporting and passive reserves, sporting pavilions and public facilities. Another major component of the revenue stream for this programme is the operation of a 27-hole golf course at Collier Park. The City of South Perth community events forms part of the Recreation & Culture programme as do activities associated with supporting community and cultural organisations.

TRANSPORT

To provide safe, effective and efficient transport services to the community.

The transport programme includes the maintenance and rehabilitation of roads, drainage works, paths, parking facilities streetscape and verge maintenance as well as maintenance of traffic devices and traffic signs and expenses relating to street lighting.

ECONOMIC SERVICES

To help promote the local government and its economic wellbeing.

This programme includes building control, pool inspections and the operation of the City's plant nursery.

OTHER PROPERTY AND SERVICES

To monitor and control operating accounts.

This programme includes public works overheads and operation of the City's fleet and plant services.

CITY OF SOUTH PERTH

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

24(b). Income and Expenses

	2023/24 Actual	2023/24 Budget	2022/23 Actual
Income Excluding Grants, subsidies and contribution	\$	\$	\$
General Purpose Funding	47,871,411	45,884,035	43,619,328
Governance	62,082	56,300	68,540
Law, Order, Public Safety	335,242	210,500	258,243
Health	135,904	155,000	134,898
Housing	655,869	508,654	621,828
Community Amenities	8,919,929	8,897,427	8,392,233
Recreation & Culture	7,772,286	6,958,774	6,901,095
Transport	2,926,118	2,402,728	2,748,338
Economic Services	650,341	540,000	8,669,735
Other Property and Services	35,504	25,000	30,574
	69,364,686	65,638,418	71,444,811
Grants and subsidies and contributions			
General Purpose Funding	1,066,174	1,061,174	1,424,362
Health	11,663	5,000	6,829
Community Amenities	6,278	-	18,300
Recreation & Culture	228,738	1,362,347	1,064,103
Transport	3,027,441	1,768,796	1,705,473
Other Property and Services	1,067	-	168,369
	4,341,361	4,197,317	4,387,435
Total Income	73,706,047	69,835,735	75,832,246
Expenses			
General Purpose Funding	313,514	386,667	768,085
Governance	5,727,024	5,408,264	4,419,021
Law, Order, Public Safety	1,333,094	1,275,223	993,472
Health	947,203	875,326	745,335
Education and Welfare	547,634	734,889	658,861
Housing	377,513	398,376	405,927
Community Amenities	12,331,786	12,989,621	12,630,063
Recreation & Culture	25,800,643	24,784,667	22,751,464
Transport	18,696,720	18,580,849	18,344,878
Economic Services	838,524	1,476,902	8,684,203
Other Property and Services	591,356	762,972	668,605
Total Expenses	67,505,011	67,673,758	71,069,913
Net Result for the period for continuing operations	6,201,035	2,161,977	4,762,334
Net Result for the period for discontinued operations	(555,612)	(651,530)	(244,824)
Net Result for the Period	5,645,423	1,510,447	4,517,510

CITY OF SOUTH PERTH

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

24(c). Total Assets

	2023/24 Actual	2022/23 Actual
	\$	\$
General Purpose Funding	83,411,746	101,441,712
Governance	28,982,232	29,483,745
Law, Order and Public Safety	1,828,436	1,782,864
Education and Welfare	2,201,176	2,243,600
Welfare	6,027,368	6,028,300
Housing	1,890,517	1,032,970
Community Amenities	20,525,787	20,598,364
Recreation and Culture	246,541,266	247,508,736
Transport	385,588,531	387,087,029
Economic Services	79,934	84,399
Other Property and Services	101,331,525	102,208,480
Total Assets	878,408,518	899,500,199

CITY OF SOUTH PERTH

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

25. NET RESULT FROM DISCONTINUED OPERATIONS

	2023/24 Actual	2023/24 Budget	2022/23 Actual
REVENUE	\$	\$	\$
Fees and charges	1,761,089	1,785,364	1,950,127
Other revenue	79,800	82,500	75,995
	1,840,889	1,867,864	2,026,121
EXPENSES			
Employee costs	(773,118)	(588,511)	(610,533)
Materials and contracts	(425,494)	(516,155)	(471,150)
Utility charges	(247,155)	(214,200)	(222,557)
Depreciation and amortisation	-	(899,119)	(694,291)
Insurance	(272,973)	(256,410)	(229,377)
Other expenditure	(42,494)	(45,000)	(43,039)
	(1,761,234)	(2,519,394)	(2,270,946)
Loss on disposal of assets & liabilities discontinued operations	(635,266)		
Net result from discontinued operations	(555,612)	(651,530)	(244,824)

Following a Council decision made 21 March 2023, the City undertook a request for proposal process whereby an invitation was made to the market for interested, experienced operators to put forward proposals to own and operate to Collier Park Village (CPV). This process concluded on the 27 June 2024 when CPV was successfully transferred to Amana Living Incorporated. In accordance with AASB 5 Non-current assets held for sale and Discontinued Operations paragraph 34 the statement of Comprehensive income has been re-presented to remove discontinued operations from continuing operations for all comparative periods. The revenue and expenditure associated Discontinued Operation are those revenue and expenditure items that relate to CPV and are presented exclusive of internally allocated overhead cost. Included in the finalisation of this process on the 27 June was the transfer of the associated assets and liabilities.

MATERIAL ACCOUNTING POLICIES

Discontinued Operation

A component of the City that either has been disposed of or is classified as held for sale and represents a separate major line of business operations and is part of a single co-ordinated plan to dispose of.

CITY OF SOUTH PERTH

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

26. DISPOSAL GROUP CLASSIFIED AS ASSETS AND LIABILITIES HELD FOR SALE

	2023/24 Actual	2022/23 Actual
Assets	\$	\$
Property Plant and Equipment	-	22,156,317
Infrastructure	-	870,901
Prepayments	-	6,486
Trade & Other Receivables	-	23,804
Total disposal group classified as held for sale	-	23,057,508
Liabilities		
Refundable Leaseholder Liability	-	22,832,482
Non-refundable - ingoing payment	-	905,251
Provisions	-	231,715
Trade & Other Payables	-	37,957
Total disposal group classified as held for sale	-	24,007,406
Net Liabilities Classified as held for sale	-	(949,898)

The assets and liabilities associated the Disposal Group are those assets and liabilities that are related to Collier Park Village (CPV) excluding Collier Park Residents offset reserve accounts and Collier Park Village Reserve accounts as per note 30.

MATERIAL ACCOUNTING POLICIES

Disposal Group

A group of assets to be disposed of, by sale or otherwise, together as a group in a single transaction, and liabilities directly associated with those assets that will be transferred in the transaction.

Held for Sale

The City classify a non-current asset (or disposal group) as held for sale if its carrying amount will be recovered principally through a sale transaction rather than through continuing use.

For this to be the case, the asset (or disposal group) must be available for immediate sale in its present condition subject only to terms that are usual and customary for sales of such assets (or disposal groups) and its sale must be highly probable.

The City measures a non-current asset (or disposal group) classified as held for sale at the lower of its carrying amount and fair value less costs to sell.

CITY OF SOUTH PERTH

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

27. RATING INFORMATION

27(a). Rates

RATE TYPE	Rate in	Number of Properties	2023/24 Rateable Value	2023/24 Actual Rate Revenue	2023/24 Actual Interim Rates	2023/24 Total Revenue	2023/24 Budget Rate Revenue	2023/24 Budget Interim Rates	2023/24 Budget Total Rates	2022/23 Actual
	\$		\$	\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate										
Gross rental valuations										
Residential	0.0730665	17,382	479,456,421	35,032,203	-	35,032,203	35,036,916	-	35,036,916	31,363,673
Interim rates		-	-	-	239,172	239,172	-	150,000	150,000	191,157
Commercial	0.0730665	652	66,495,331	4,858,581	-	4,858,582	4,850,752	-	4,850,752	5,279,014
Sub Totals		18,034	545,951,752	39,890,784	239,172	40,129,957	39,887,668	150,000	40,037,668	36,833,845
Minimum										
Minimum payment										
Gross rental valuations										
Residential	1,170	2,775	41,087,768	3,246,750	-	3,246,750	3,247,920	-	3,247,920	4,066,200
Commercial	1,170	112	1,296,420	131,040	-	131,040	131,040	-	131,040	90,720
Sub Totals		2,887	42,384,188	3,377,790	-	3,377,790	3,378,960	-	3,378,960	4,156,920
		20,921	588,335,940	43,268,574	239,172	43,507,747	43,266,628	150,000	43,416,628	40,990,765
Discounts/concessions						-			-	-
Total amount raised from general rates						43,507,747			43,416,628	40,990,765
Total Rates						43,507,747			43,416,628	40,990,765

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

CITY OF SOUTH PERTH

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

27(b). Interest Charges and Instalments

The City does not offer any discounts, incentives, concession and write-off schemes.

	2023/24 Actual	2023/24 Budget	2022/23 Actual
	\$	\$	\$
Instalment plan admin charge revenue	158,723	155,000	147,878
Instalment plan interest earned	156,859	146,269	146,287
Unpaid rates and interest earned	400,626	190,000	231,405
Total	716,208	491,269	525,570

CITY OF SOUTH PERTH

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

28. DETERMINATION OF SURPLUS OR DEFICIT

28(a). Non-cash amounts excluded from operating activities

	Note	2023/24 (30 June 2024) Carried Forward	2023/24 Budget (30 June 2024) Carried Forward	2022/23 (30 June 2023) Carried Forward
Non-cash amounts excluded from operating activities		\$	\$	\$
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.				
Adjustments to operating activities				
Less: Profit on asset disposals		(158,885)	(164,881)	(158,943)
Add: Loss on disposal of assets		808,714	-	244,102
Add: Depreciation on non-current assets		13,721,781	12,096,541	10,520,591
Movement: in Work In Progress (expense)		61,439	-	82,110
Movement: in pensioner deferred rates (non-current)		47,341	-	(12,743)
Impairment Assets Held for Sale		21,060	-	(300,000)
Movement: in employee benefit provisions (non-current)		(33,221)	-	(106,725)
Non cash amounts excluded from operating activities		14,468,230	11,931,660	10,268,392

28(b). Surplus/(deficit) after imposition of general rates

	Note	2023/24 (30 June 2024) Carried Forward	2023/24 Budget (30 June 2024) Carried Forward	2022/23 (30 June 2023) Carried Forward
Surplus / (deficit) after imposition of general rates		\$	\$	\$
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.				
Adjustments to net current assets				
Less: Reserves - cash/financial asset backed	30	(46,653,582)	(41,531,272)	(37,284,802)
Less: Financial assets at amortised cost - self supporting loans	4(a)	(53,513)	(53,513)	(51,210)
Add: Current liabilities not expected to be cleared at end of year				
current portion of borrowings	13	3,374,601	3,374,601	3,266,777
current portion of lease holder liabilities disposal group		-	29,169,680	22,832,482
Current portion of assets held for sale		-	-	(23,327,218)
current unspent grants, and reimbursement held in reserve		5,500,000	-	5,500,000
current portion of underground power		(4,077,698)	(4,122,471)	(4,297,748)
current portion of ongoing payment for discontinued assets		-	-	905,251
Total adjustments to net current assets		(41,910,193)	(13,162,975)	(32,456,469)
Net current assets used in the Statement of Financial Activity				
Total current assets		76,763,764	55,917,289	90,426,816
Less: Total current liabilities		(21,622,932)	(42,804,314)	(44,952,211)
Less: Total adjustments to net current assets		(41,910,193)	(13,162,975)	(32,456,469)
Surplus or deficit after imposition of general rates		13,230,640	(50,000)	13,018,134

CITY OF SOUTH PERTH
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

29. BORROWING

29 (a). Borrowings

		Actual					Budget		
		Balance	Principal Repayments	Principal at	Principal Repayments	Principal at	Principal	Principal Repayments	Principal at
		1 July 2022	During 2022/23	30 June 2023	During 2023/24	30 June 2024	1 July 2023	During 2023/24	30 June 2024
Purpose	Institution	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture									
227 - Collier Park Golf Course	WATC*	1,723,913	(373,564)	1,350,349	(392,559)	957,790	1,350,349	(392,559)	957,790
Total Golf Course Loans		1,723,913	(373,564)	1,350,349	(392,559)	957,790	1,350,349	(392,559)	957,790
231 - Municipal Works	WATC*	3,819,974	(219,694)	3,600,280	(226,850)	3,373,430	3,600,280	(226,851)	3,373,429
Economic Services									
Collier Underground Power	WATC*	5,216,602	(1,246,704)	3,969,898	(1,284,243)	2,685,655	3,969,898	(1,284,243)	2,685,655
Manning Underground Power	WATC*	5,329,007	(1,273,568)	4,055,439	(1,311,915)	2,743,524	4,055,439	(1,311,915)	2,743,524
Total City Loans		14,365,583	(2,739,966)	11,625,617	(2,823,008)	8,802,609	11,625,617	(2,823,008)	8,802,608
Self Supporting Loans **									
Recreation and Culture									
228 - South Perth Bowling Club	WATC*	37,294	(6,095)	31,199	(6,383)	24,816	31,199	(6,383)	24,816
229 - South Perth Bowling Club	WATC*	231,290	(36,143)	195,147	(37,768)	157,379	195,147	(37,768)	157,379
230 - South Perth Bowling Club	WATC*	56,186	(6,768)	49,418	(7,059)	42,359	49,418	(7,059)	42,359
Total Self Supporting Loans	WATC*	324,770	(49,006)	275,764	(51,210)	224,554	275,764	(51,210)	224,554
Total Loans		16,414,266	(3,162,536)	13,251,731	(3,266,777)	9,984,954	13,251,730	(3,266,777)	9,984,953

* Western Australia Treasury Corporation

** Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

CITY OF SOUTH PERTH
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Borrowing Finance Cost Payments

Purpose	Institution	Interest Rate	Date final payment is due	Actual for year	Budget for	Actual for year
				ending 30 June 2023/24	year ending 30 June 2023/24	ending 30 June 2022/23
				\$	\$	\$
227 - Collier Park Golf Course	WATC*	4.97%	30/09/2026	(67,994)	(67,993)	(89,255)
231 - Municipal Works	WATC*	3.21%	28/06/2036	(136,725)	(136,785)	(145,374)
Collier UGP	WATC*	2.98%	29/04/2026	(121,165)	(126,929)	(168,821)
Manning UGP	WATC*	2.98%	29/04/2026	(123,776)	(129,664)	(170,528)
Total				(449,660)	(461,372)	(573,978)
Self Supporting Loans **						
228 - South Perth Bowling Club	WATC*	4.65%	15/11/2027	(1,515)	(1,555)	(1,851)
229 - South Perth Bowling Club	WATC*	4.42%	15/02/2028	(9,124)	(9,348)	(11,031)
230 - South Perth Bowling Club	WATC*	4.22%	08/09/2029	(2,240)	(2,281)	(2,591)
Total Self Supporting Loans	WATC*			(12,879)	(13,184)	(15,474)
Total Finance Cost Payments				(462,539)	(474,555)	(589,451)

* Western Australia Treasury Corporation

** Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost.

29 (b). Unspent Borrowings

The city currently does not have unspent borrowing.

CITY OF SOUTH PERTH
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

30. RESERVE ACCOUNTS

	2023/24 Actual Opening Balance	2023/24 Actual Transfer to	2023/24 Actual Transfer (from)	2023/24 Actual Closing Balance	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance
Reserves - Cash/Financial assets backed	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee Entitlement Reserve	4,775,967	366,148	(345,587)	4,796,528	4,828,682	315,766	(200,000)	4,944,448	4,741,611	274,356	(240,000)	4,775,967
Community Facilities Reserve	10,843,450	5,965,941	(15,513)	16,793,878	11,041,935	5,472,298	-	16,514,233	15,045,205	1,509,387	(5,711,141)	10,843,450
Public Art Reserve	349,962	57,798	(14,900)	392,860	349,417	9,450	(50,000)	308,867	354,642	57,819	(62,500)	349,962
Parking Facilities Reserve	219,358	9,913	(40,000)	189,271	215,842	5,507	(60,000)	161,350	203,742	72,528	(56,913)	219,358
Collier Park Residents Offset Reserve	11,303,322	4,977,305	(4,019,061)	12,261,566	13,710,331	4,409,691	(2,880,383)	15,239,639	19,228,615	1,878,051	(9,803,344)	11,303,322
Collier Park Village Reserve	(0)	738,971	(738,971)	-	-	437,979	(437,979)	-	427,202	432,434	(859,636)	(0)
Waste Management Reserve	3,468,558	1,426,280	(269,859)	4,624,979	2,835,935	160,121	(255,000)	2,741,056	3,225,873	465,595	(222,910)	3,468,558
Underground Power Reserve	122,878	6,639	-	129,517	123,494	3,637	-	127,131	118,601	4,277	-	122,878
Riverwall Reserve	446,468	550,771	-	997,239	446,825	516,314	(100,000)	863,139	816	445,652	-	446,468
Collier Park Golf Course Reserve	-	405,883	-	405,883	-	370,712	-	370,712	-	-	-	-
Recreation Aquatic Facilities Reserve	5,754,840	324,623	(17,600)	6,061,863	5,739,949	20,747	(5,500,000)	260,696	-	5,754,840	-	5,754,840
Total Reserve Funds	37,284,802	14,830,273	(5,461,492)	46,653,582	39,292,412	11,722,222	(9,483,362)	41,531,272	43,346,307	10,894,939	(16,956,444)	37,284,802

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

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account	Purpose of the
Employee Entitlements Reserve	This reserve was established to fund the current portion of the City's leave liability and is maintained by an annual contribution to ensure the current portion City employees leave entitlements are cash backed.
Community Facilities Reserve	This reserve was established to accumulate funds including those from major strategic land sales for significant discretionary community facility projects in future years; alleviating the impacts of intergenerational equity in funding major facilities.
Public Art Reserve	This reserve was created to quarantine contributions obtained under the Public Art (Percent for Art) policy and to support the creation of public art pieces within City precincts.
Parking Facilities Reserve	This reserve is used to quarantine funds contributed by developers in lieu of providing parking facilities. Funds are used to provide parking facilities and associated infrastructure within the district as needs arise.
Collier Park Residents Offset Reserve	This reserve was established to partially cash back the loan liability due to residents on departing the village complex. The reserve is funded by the premium on the difference between the sale price of the units in the village to the ingoing resident and the amount of the refund to the departing resident. Funds in the reserve are maintained at an appropriate level to ensure that the draw of funds by departing residents in any given year is fully cash backed and available on demand. In the event that the Collier Park Village Reserve Funds are depleted this reserve is expected to subsidise any operating shortfalls so that the facility's operation do not impose a financial burden upon the City's ratepayers inclusive of capital purchase and refurbishment cost. This reserve advanced \$6,072,060 in 2022/23 as a loan to the municipal fund for the purpose of funding the South Perth/Hurlingham Underground Power project, repayments are received in quarterly instalments of \$416,800 over 4 years with interest at the WATC rate as at the day the funds were advanced less the government guarantee.
Collier Park Village Reserve	This reserve accumulates the lease premium and refurbishment levy paid by ingoing residents of the retirement village as well as the operating result (adjusted for depreciation) for the Village each year. Capital purchases and refurbishment costs associated with this complex are funded from this reserve. In the event of an operating shortfall, the reserve is expected to subsidise the difference so that the facility's operations do not impose a financial burden
Waste Management Reserve	This reserve was established to provide for investment in new waste management initiatives as well as was capital requirements it is funded by an annual allocation equal to the operating surplus/(deficit) from the waste operations.
Underground Power Reserve	This reserve was established to accumulate funding to support the City's contribution to the undergrounding of existing overhead electrical cables within specified precincts in the City.
River Wall Reserve	This reserve was established to quarantine monies to be used to attract matching funding from state government with a view towards sharing financial responsibility for maintaining the River Walls.
Collier Park Golf Course Reserve	The reserve was established to quarantine funds to fund future capital expenditure at the Golf Course. The reserve is funded by an amount equal to 50% of the annual net profit of the Collier Park Golf Course.
Recreation Aquatic Facilities Reserve	The reserve was established to quarantine grants and City funds received for the Recreational Aquatic Facility.

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Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

City of South Perth

To the Council of the City of South Perth

Opinion

I have audited the financial report of the City of South Perth (City) which comprises:

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

In my opinion, the financial report is:

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

Basis for opinion

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

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

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, but not the financial report and my auditor's report.

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

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

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

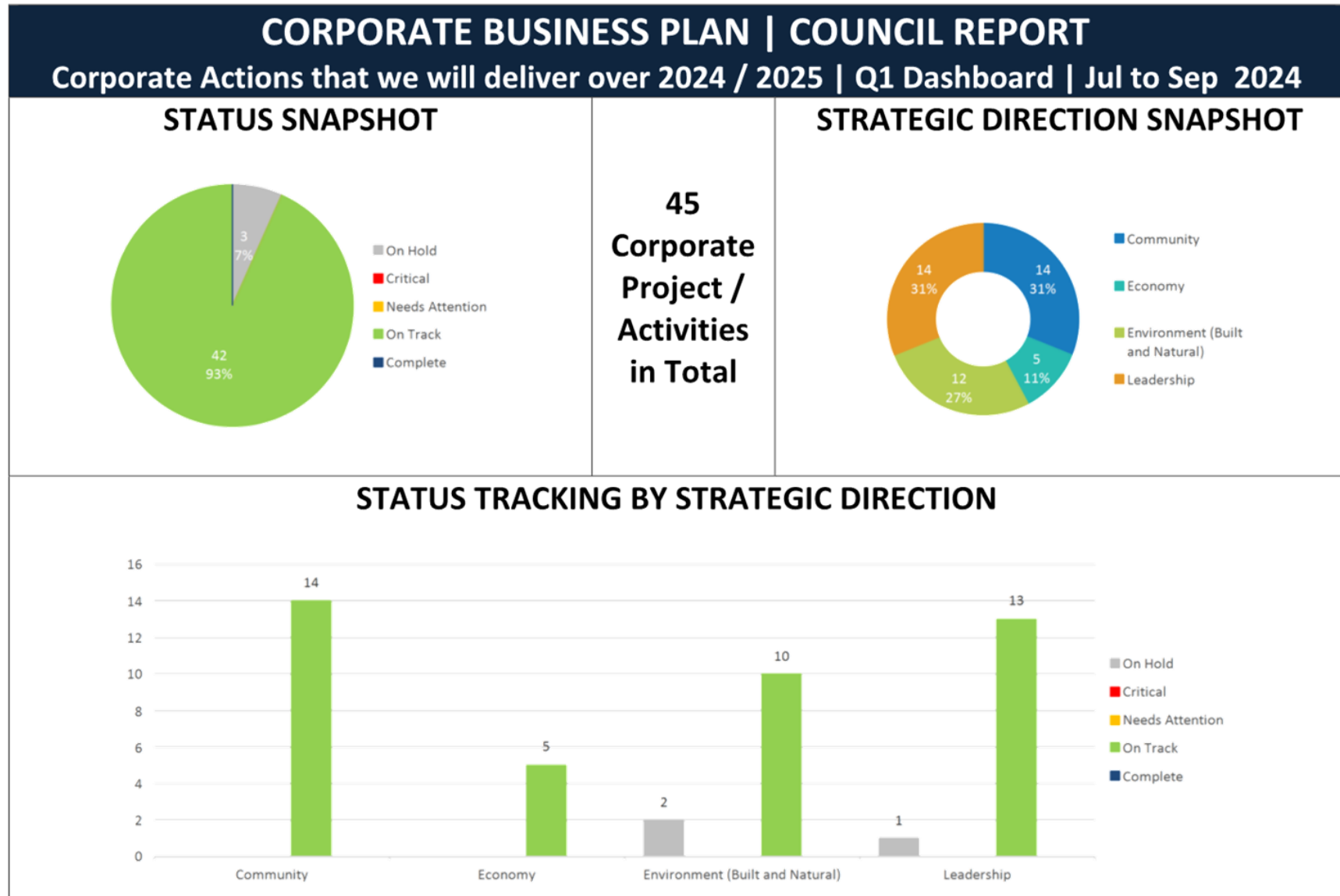
My independence and quality management relating to the report on the financial report

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

Matters relating to the electronic publication of the audited financial report

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

Sandra Labuschagne
Deputy Auditor General
Delegate of the Auditor General for Western Australia
Perth, Western Australia
12 November 2024



CORPORATE BUSINESS PLAN 2024 / 2025 QUARTER ONE REPORT										
Corporate actions that we will deliver over the financial year										
No.	Strategic Direction	Outcome	Strategy	Project / Activity	Timeframe	Status	% Complete	Action 24/25	Quarterly Updates	CEO KPI
1	Community	1.1 Culture and community	1.1.2 Develop, facilitate and/or support opportunities for inclusive and cohesive social, cultural and healthy activity in the City	Access and Inclusion Plan 2022 - 2027	Ongoing	On Track	25 %	Implement, monitor and evaluate the Access and Inclusion Plan	QTR 1 Jul to Sep 2024 Completed installation of Hearing Assistance Systems in Community Halls Brought awareness to Dementia Action Week Started implementing plans for Seniors Week, International Day People with Disability and Pride Month	
2	Community	1.1 Culture and community	1.1.2 Develop, facilitate and/or support opportunities for inclusive and cohesive social, cultural and healthy activity in the City	Cultural Plan 2023 - 2028	Ongoing	On Track	25 %	Implement, monitor and evaluate the Cultural Plan	QTR 1 Jul to Sep 2024 On track - notable achievements include: delivery of cultural arts and events programs (Evolve Winter Program), and local cultural activations (NAIDOC, Citizenship). 14 of 24 actions in the Cultural Plan 2023-2028 completed in the financial year to date.	
3	Community	1.1 Culture and community	1.1.2 Develop, facilitate and/or support opportunities for inclusive and cohesive social, cultural and healthy activity in the City	Youth Plan 2021 - 2025	Ongoing	On Track	25 %	Implement the actions as detailed in the City's Youth Plan	QTR 1 Jul to Sep 2024 Our implementation of these actions are on track. This quarter we completed the Paint my Village project with local young people assisting to paint a mural at Village Green shopping centre in Waterford. School holiday events (volunteer tree planting days and a puzzle quest event. SPYN meetings, welcoming 2 new members this quarter, and have begun planning our Neon Youth Festival taking place in April 2025.	
4	Community	1.2 Community infrastructure	1.2.1 Maintain, plan, develop and facilitate community infrastructure to respond to community needs and priorities	Community Recreation Facilities Plan 2019 - 2033	Ongoing	On Track	90 %	Review the plan and implement, monitor and evaluate the Community Recreation Facilities Plan	QTR 1 Jul to Sep 2024 The City developed a revised Community Recreation Facilities Plan and presented it to an Elected Members workshop.	<input checked="" type="checkbox"/>
5	Community	1.2 Community infrastructure	1.2.1 Maintain, plan, develop and facilitate community infrastructure to respond to community needs and priorities	Play Space Plan 2022 - 2032	Ongoing	On Track	25 %	Implement the actions as detailed in the City's Play Space Plan	QTR 1 Jul to Sep 2024 Jan-Doo playground - planning for renewal project is underway. Stakeholder engagement scoping completed and estimated engagement to take place in latter part of 2024. Kilkenny playground - proposed renewal has been deferred until Public Open Space Strategy (POS) is presented to Council for review/feedback, as the POS will be making an alternate recommendation about this playground.	
6	Community	1.2 Community infrastructure	1.2.1 Maintain, plan, develop and facilitate community infrastructure to respond to community needs and priorities	Public Toilet Plan 2020 - 2035	Ongoing	On Track	50 %	Implement the actions as detailed in the City's Public Toilet Plan	QTR 1 Jul to Sep 2024 Coode St Public Toilet - at pre tender estimate stage with the final cost review by a quantity surveyor due the end of September. Comer Reserve - quotations sought for replacement of structurally failed roof structure	

CORPORATE BUSINESS PLAN 2024 / 2025 QUARTER ONE REPORT										
Corporate actions that we will deliver over the financial year										
No.	Strategic Direction	Outcome	Strategy	Project / Activity	Timeframe	Status	% Complete	Action 24/25	Quarterly Updates	CEO KPI
7	Community	1.2 Community infrastructure	1.2.1 Maintain, plan, develop and facilitate community infrastructure to respond to community needs and priorities	Underground Power Program	01/06/2023 12:00:00 AM	On Track	1 %	Implementation of Underground Power Program for Kensington.	QTR 1 Jul to Sep 2024 South Perth & Hurlingham construction completion on track for 6th December 2024. Western Power are currently finalising the detailed design for Kensington and the Waterford triangle.	
8	Community	1.2 Community infrastructure	1.2.2 Develop, manage, maintain and optimise the use of the City's properties, assets and facilities	Capital Projects Delivery - Engineering		On Track	25 %	Deliver the Capital Works Program in relation to the renewal and upgrade of City assets including roads, footpaths	QTR 1 Jul to Sep 2024 The 2024/25 Capital Works Program is on track. We anticipate completing 12 out of 20 projects by December 2024. The remaining 8 projects are scheduled for the second half of this financial year.	
9	Community	1.2 Community infrastructure	1.2.2 Develop, manage, maintain and optimise the use of the City's properties, assets and facilities	Capital Projects Delivery - Facilities		On Track	25 %	Deliver the Capital Works Program in relation to the renewal and upgrade of City facilities	QTR 1 Jul to Sep 2024 All capital projects in design & procurement stage.	
10	Community	1.2 Community infrastructure	1.2.2 Develop, manage, maintain and optimise the use of the City's properties, assets and facilities	Capital Projects Delivery - Fleet		On Track	30 %	Deliver the Capital Works Program in relation to the renewal and upgrade of City fleet assets	QTR 1 Jul to Sep 2024 Fleet replacement as identified in 10 year replacement program for 2024/25 underway. 2 x Managers vehicles received and commissioned, Mayoral vehicle replaced, 2 x EV light vehicles on order (Civic Pool 1 & Pool Inspector/Buildings pool vehicle), 1 x EV mower (3rd) on order, 2 x utility vehicles under pre-procurement. New Forklift on order ETA June 2025. Collier Park Golf Course Greens Mower waiting delivery and sand spreader from back order. Heavy vehicle refurbishment continues.	
11	Community	1.2 Community infrastructure	1.2.2 Develop, manage, maintain and optimise the use of the City's properties, assets and facilities	Capital Projects Delivery - Parks		On Track	25 %	Deliver the Capital Works Program in relation to the renewal and upgrade of parks infrastructure	QTR 1 Jul to Sep 2024 The initial stages of project development for the Parks Capital programme has commenced. Items include detailed design completion, stakeholder engagement process initiation, procurement documentation development.	
12	Community	1.2 Community infrastructure	1.2.2 Develop, manage, maintain and optimise the use of the City's properties, assets and facilities	Capital Projects Delivery - Waste		On Track	30 %	Deliver the Capital Works Program in relation to the renewal and upgrade of City waste assets	QTR 1 Jul to Sep 2024 Recycle Centre redevelopment underway - civil contractor engaged - expected commencement November. Reuse Shop infrastructure in pre-procurement phase. Operator to be selected by RFQ/EOI (NFP or Charity organisation). Container Deposit Scheme drop-off point operator (NFP or Charity organisation Registered through Containers for Change as a Refund Point Operator) RFQ/EOI under development. 1 x 30m Waste bin procured and delivered	

CORPORATE BUSINESS PLAN 2024 / 2025 QUARTER ONE REPORT										
Corporate actions that we will deliver over the financial year										
No.	Strategic Direction	Outcome	Strategy	Project / Activity	Timeframe	Status	% Complete	Action 24/25	Quarterly Updates	CEO KPI
13	Community	1.3 Community safety and health	1.3.1 Enhance community safety in conjunction with other agencies	Community Safety and Crime Prevention Plan 2022 - 2027	Ongoing	On Track	25 %	Implement, monitor and evaluate the Community Safety and Crime Prevention Plan	QTR 1 Jul to Sep 2024 Continuing to implement actions from the Community Safety and Crime Prevention Plan 2022-2027. This quarter 63 rebates have been paid.	
14	Community	1.3 Community safety and health	1.3.2 Facilitate and foster a healthy and connected community	Public Health Plan 2020 - 2025		On Track	25 %	Implement the actions as detailed in the City's Public Health Plan, review and develop revised plan in 2025	QTR 1 Jul to Sep 2024 Public Health Protection - Environmental Health projects continuing with a focus on mosquito management including chemical control on Canning and Swan Rivers. Chronic Disease Prevention - Dementia Awareness Week activities offered at Libraries including brain training games, resources from Alzheimers WA and Dementia Australia, and specific library resources on display. Junior Chef Healthy Nutrition workshops run for 30 children across two sessions during school holidays. Seniors Exercise program continuing as a low-cost fee-paying session as sustainable outcome from Move Your Body grant earlier in year. Mental Health - Socially inclusive events include National Tree Planting Day in July and Paint My Village (youth mural) in September. Increasing community connectedness through ongoing yoga class as sustainable outcome from Refresh & Reconnect pilot project. Second Refresh & Reconnect low-cost introduction to yoga and mindfulness commencing October. Act Belong Commit resources packed and distributed to all government primary schools within CoSP for students in need / as prize packs for events.	
15	Economy	2.1 Local business and activated places	2.1.1 Ensure that the City is an attractive place for commercial activity	Economic Development Plan 2021 - 2025	Ongoing	On Track	80 %	Implement and monitor the Plan. Prepare annual report that documents progress of actions.	QTR 1 Jul to Sep 2024 Design Review Panel review and Elected Member workshop on progression of the Precinct Plan for Technology Park.	
16	Economy	2.1 Local business and activated places	2.1.3 Support local business and local employment opportunities	Dome Cafe Development		On Track	50 %	Establish the lease and licence and obtain approval from WAPC. Monitor to ensure compliance with tenure conditions and conditions of development approval	QTR 1 Jul to Sep 2024 Development works are progressing and the City continues to attend periodical site visits to ensure any issues can be addressed as Dome carries out their construction program. The City has finalised the landscape design plan and has scheduled landscape works to commence 21 October 2024.	
17	Economy	2.1 Local business and activated places	2.1.3 Support local business and local employment opportunities	Millers Pool Café Development	Ongoing	On Track	25 %	Oversee the development of the Millers Pool Café South Perth site.	QTR 1 Jul to Sep 2024 Sublease negotiations with the proponents are still progressing. The City has held meetings with the proponents, their builder and architect as well as Department of Biodiversity, Conservation and Attractions (DBCA) to progress the development.	

CORPORATE BUSINESS PLAN 2024 / 2025 QUARTER ONE REPORT										
Corporate actions that we will deliver over the financial year										
No.	Strategic Direction	Outcome	Strategy	Project / Activity	Timeframe	Status	% Complete	Action 24/25	Quarterly Updates	CEO KPI
18	Economy	2.1 Local business and activated places	2.1.4 Ensure planning frameworks provide for a range of uses in commercial centres	Precinct Structure Plans	Ongoing	On Track	0 %	Implement, monitor all precinct structure plans.	QTR 1 Jul to Sep 2024 1) City has been advised of a March 2025 lodgement date for a Precinct Structure Plan for the Bentley Curtin Specialised Activity Centre Plan. 2) City of Melville are progressing an amendment to the Canning Bridge Structure Plan under their local planning scheme. No changes are proposed to those parts of the structure plan within the City of South Perth.	
19	Economy	2.1 Local business and activated places	2.1.5 Promote City attractions and destinations	South Perth Foreshore Strategy and Management Plan 2015		On Track	25 %	Delivery stage 1 of the Hurlingham Living Stream project.	QTR 1 Jul to Sep 2024 The stakeholder information session at Hurlingham is planned for October 5. The letter drop of information to residents adjacent to the open drain has been completed.	
20	Environment (Built and Natural)	3.1 Connected and accessible City	3.1.1 Facilitate a safe, efficient, accessible and reliable transport network that encompasses alternative forms of transport	Joint Bike Plan 2018	Ongoing	On Hold	0 %	Implement recommendations identified in the Pathways and Bike Plans	QTR 1 Jul to Sep 2024 There is currently no WA Bicycle Network Grants available to implement projects that are not linked to METRONET stations. Subsequently, the implementation of the Foreshore to Curtin University Bike Link is on hold until the funding authority changes its position.	
21	Environment (Built and Natural)	3.1 Connected and accessible City	3.1.2 Develop and implement integrated transport and infrastructure plans that consider improved parking management systems and encourage alternative forms of transport	Integrated Transport Plan 2021 - 2031	Ongoing	On Track	50 %	Implement and monitor the Plan.	QTR 1 Jul to Sep 2024 The Integrated Transport Plan has over 100 Actions many of which are generalised processes. Each year with the preparation of the Capital Works Program process, many of these actions are considered. The works do not necessarily get closed out, as funding is not supported by Council, however the proposed actions are considered, and will be reconsidered each subsequent financial year. One significant action, implementation of a City of South Perth-wide 40 Km/h zone is currently in progress.	
22	Environment (Built and Natural)	3.1 Connected and accessible City	3.1.2 Develop and implement integrated transport and infrastructure plans that consider improved parking management systems and encourage alternative forms of transport	Parking Strategy		On Track	10 %	Updates and additions will be made to the Parking Strategy to address current issues and opportunities	QTR 1 Jul to Sep 2024 Project brief approved by EMT. EOI for cross organisational project opportunity in progress.	

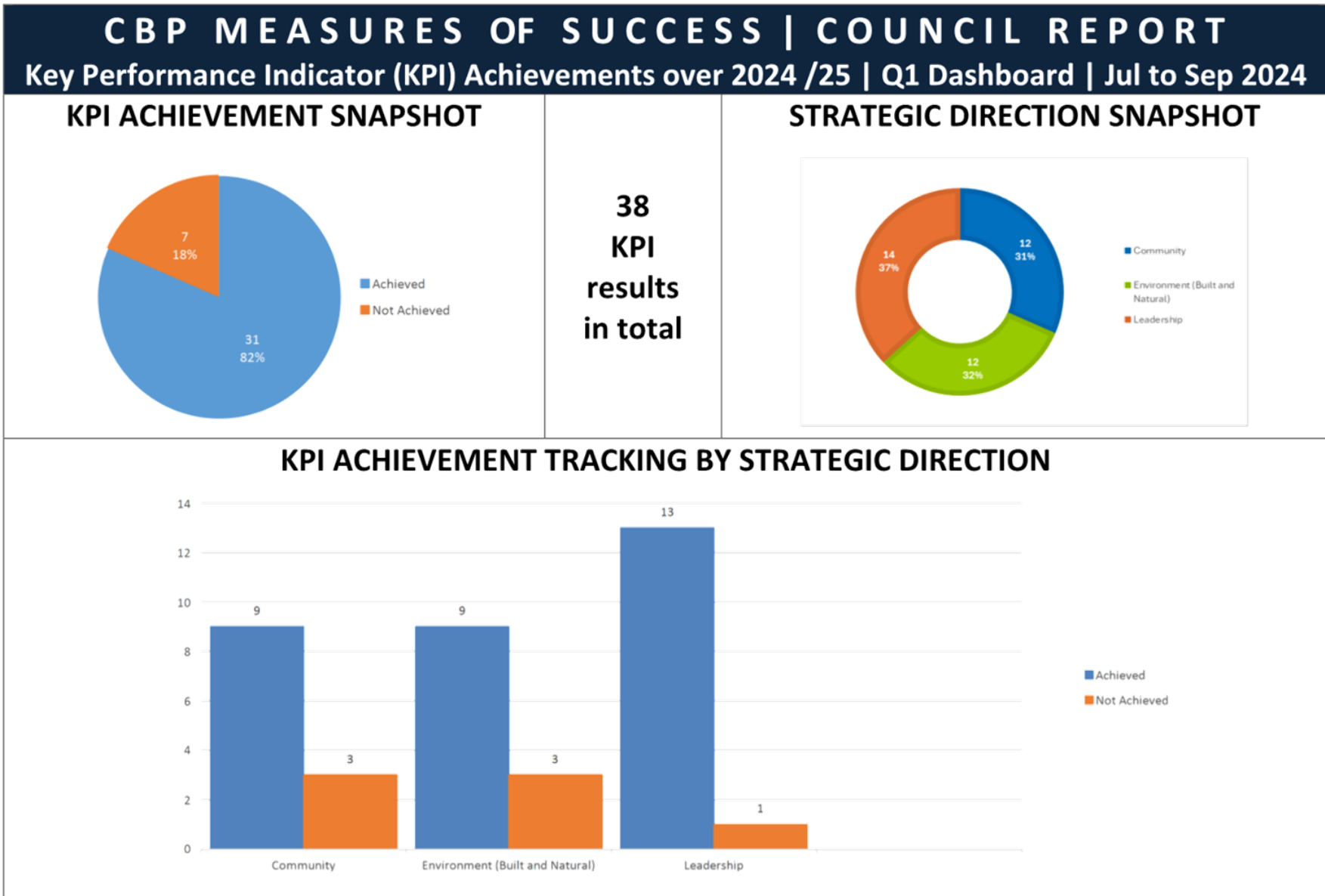
CORPORATE BUSINESS PLAN 2024 / 2025 QUARTER ONE REPORT										
Corporate actions that we will deliver over the financial year										
No.	Strategic Direction	Outcome	Strategy	Project / Activity	Timeframe	Status	% Complete	Action 24/25	Quarterly Updates	CEO KPI
23	Environment (Built and Natural)	3.2 Sustainable built form	3.2.1 Develop and implement a sustainable local planning framework to meet current and future community needs	Local Heritage Survey & Heritage List	Ongoing	On Hold	50 %	Implement and monitor the local heritage survey and heritage list and relevant policies	QTR 1 Jul to Sep 2024 At its August meeting, Council deferred consideration of the Local Heritage Review to the December Ordinary Meeting of Council.	
24	Environment (Built and Natural)	3.2 Sustainable built form	3.2.1 Develop and implement a sustainable local planning framework to meet current and future community needs	Local Planning Policy review and development	Ongoing	On Track	50 %	Maintain the local planning policy suite by reviewing and amending policies.	QTR 1 Jul to Sep 2024 Draft 'Local Planning Policy - Waste Management' will be advertised for 21 days 2-23 October 2024. The draft LPP may require referral to the Western Australian Planning Commission for endorsement prior to final adoption by the Council. Phase 6 Local Planning Policy review of 'Local Planning Policy Streetscape Compatibility - Precinct 5 Arlington and Precinct 6 Kensington' to commence in 2025 following finalisation of both the Local Heritage Survey Review and the Heritage List Review.	
25	Environment (Built and Natural)	3.2 Sustainable built form	3.2.1 Develop and implement a sustainable local planning framework to meet current and future community needs	Local Planning Strategy	Ongoing	On Track	0 %	Implement and monitor the Local Planning Strategy	QTR 1 Jul to Sep 2024 City continues to monitor the actions of the Local Planning Strategy.	
26	Environment (Built and Natural)	3.3 Enhanced environment and open spaces	3.3.2 Enhance the City's urban forest on public and private land	Urban Forest Strategy 2018 - 2023	Ongoing	On Track	25 %	Finalise the review of the Urban Forest Strategy.	QTR 1 Jul to Sep 2024 Stakeholder engagement has commenced as part of the development of the Urban Greening Strategy.	
27	Environment (Built and Natural)	3.3 Enhanced environment and open spaces	3.3.3 Improve the amenity value and sustainable uses of our streetscapes, public open spaces and foreshores	Collier Park Golf Course	01/06/2023 12:00:00 AM	On Track	25 %	Develop a long term operating arrangement for Collier Park Golf Course and in collaboration with the operator develop a plan for the future of the golf course.	QTR 1 Jul to Sep 2024 The Collier Park Golf Course Business Plan was advertised on 30 August 2024 with submissions closing Friday 11 October 2024.	
28	Environment (Built and Natural)	3.3 Enhanced environment and open spaces	3.3.4 Enhancement of the environment, maintaining open space and effective management of the Swan and Canning River foreshores	Kwinana Freeway Foreshore Management Plan	Ongoing	On Track	25 %	Implement scheduled management plan actions	QTR 1 Jul to Sep 2024 The City continues to work with Mainroads and Department of Biosecurity, Conservation and Attractions (DBCA).	

CORPORATE BUSINESS PLAN 2024 / 2025 QUARTER ONE REPORT										
Corporate actions that we will deliver over the financial year										
No.	Strategic Direction	Outcome	Strategy	Project / Activity	Timeframe	Status	% Complete	Action 24/25	Quarterly Updates	CEO KPI
29	Environment (Built and Natural)	3.4 Resource management and climate change	3.4.1 Manage and promote sustainable water, waste, land and energy practices	Clontarf Waterford Salterpoint Foreshore Masterplan 2019	Ongoing	On Track	35 %	Implement actions in Clontarf Waterford Salter Point Foreshore Masterplan	QTR 1 Jul to Sep 2024 Undertook quarterly surface water quality monitoring, testing and reporting for waterways and storm water open drains. Completed bushfire risk mitigation works at Canning River foreshore reserves to protect residential properties rated at Extreme, Very High and High bushfire risk.	<input checked="" type="checkbox"/>
30	Environment (Built and Natural)	3.4 Resource management and climate change	3.4.1 Manage and promote sustainable water, waste, land and energy practices	Integrated Drainage Catchment Management Plan 2004		On Track	25 %	Review the Integrated Drainage Catchment Management Plan and develop a new plan	QTR 1 Jul to Sep 2024 Tender advertising closed. Tender evaluation in progress.	
31	Environment (Built and Natural)	3.4 Resource management and climate change	3.4.1 Manage and promote sustainable water, waste, land and energy practices	State Waste Plan	Ongoing	On Track	75 %	Review and implement the actions associated with the State Waste Plan and report on progress annually to the State Government.	QTR 1 Jul to Sep 2024 Relevant actions and milestones updated. Relevant actions surrounding FOGO implementation deferred. The City continues to explore options to meet the State Waste Strategy requirements and also to meet its existing contractual obligations to the Kwinana Energy Recovery Facility. Annual report submitted to Department of Water and Environmental Regulation(DWER) within deadline of 1 October. Awaiting any feedback from DWER	
32	Leadership	4.1 Engaged community and leadership	4.1.1 Engage, educate, inform, consult and listen to our community to understand and deliver on identified priorities	Reconciliation Action Plan 2021 - 2023	Ongoing	On Track	25 %	Develop a new Reconciliation Plan	QTR 1 Jul to Sep 2024 Renewed Reconciliation Plan is underway, with a comprehensive week of NAIDOC events delivered in July.	
33	Leadership	4.2 Advocacy	4.2.1 Advocate for State and Federal Government investment to improve public infrastructure and to address community issues	Advocacy Strategy		On Track	25 %	Develop an Advocacy Strategy. Advocate to State and Federal Government election candidates to secure election funding commitments	QTR 1 Jul to Sep 2024 Some research conducted on policy - most of the work will occur in 2nd quarter. Advocacy document for current state and federal candidates prepared and presented.	
34	Leadership	4.2 Advocacy	4.2.1 Advocate for State and Federal Government investment to improve public infrastructure and to address community issues	Integrated Transport Strategy - Advocacy		On Track	50 %	Work with State Government and public transport providers to improve public transport frequency and connectivity to and within the City	QTR 1 Jul to Sep 2024 City is advertising draft Pedestrian and Cycle Access Plan for Karawara which is an action of the Integrated Transport Plan	

CORPORATE BUSINESS PLAN 2024 / 2025 QUARTER ONE REPORT										
Corporate actions that we will deliver over the financial year										
No.	Strategic Direction	Outcome	Strategy	Project / Activity	Timeframe	Status	% Complete	Action 24/25	Quarterly Updates	CEO KPI
35	Leadership	4.2 Advocacy	4.2.1 Advocate for State and Federal Government investment to improve public infrastructure and to address community issues	Karawara Pedestrian and Cycle Access Plan - Advocacy		On Hold	0 %	Advocate for funding to support the implementation of the Karawara Pedestrian and Cycle Access Plan	QTR 1 Jul to Sep 2024 Draft plan is currently out for public consultation. Advocacy for funding will commence when plan is adopted.	
36	Leadership	4.2 Advocacy	4.2.1 Advocate for State and Federal Government investment to improve public infrastructure and to address community issues	South Perth Foreshore River Wall	Ongoing	On Track	40 %	Advocate for external (public and private) funding for river wall replacement on the South Perth foreshore.	QTR 1 Jul to Sep 2024 Application to Urban Rivers and Catchments Grant Program has been made for the section of the foreshore from "the Beaches" to Djirda Miya (which includes node 2). A concept design was provided as part of this submission. The successful applicants have yet to be announced.	☑
37	Leadership	4.3 Good governance	4.3.1 Foster effective governance with honesty and integrity and quality decision-making to deliver community priorities	Annual Budget	Ongoing	On Track	15 %	Review and amend 2024/25 budget mid-year. Prepare and finalise 2025/26 budget for endorsement	QTR 1 Jul to Sep 2024 The Capital Budget carry forwards from 2023/24 were adopted by Council at the OCM of 24 September 2024. Budget adjustments have been done.	
38	Leadership	4.3 Good governance	4.3.1 Foster effective governance with honesty and integrity and quality decision-making to deliver community priorities	Annual Financial Report	Ongoing	On Track	50 %	Prepare and finalise 2023/24 financial report for endorsement	QTR 1 Jul to Sep 2024 A draft of the Annual Financial Report has been prepared and is currently being audited by the Office of the Auditor General. The draft was submitted before the 30 September 2024, in line with legislation.	
39	Leadership	4.3 Good governance	4.3.1 Foster effective governance with honesty and integrity and quality decision-making to deliver community priorities	Asset Management Strategy	Ongoing	On Track	10 %	Develop an Asset Management Strategy to specify how the City's organisational objectives are converted into asset management objectives and to outline the City's approach for sustainable management of its asset portfolio.	QTR 1 Jul to Sep 2024 The RFQ for a consultant to facilitate the Asset Management workshop went out to equotes this quarter.	
40	Leadership	4.3 Good governance	4.3.1 Foster effective governance with honesty and integrity and quality decision-making to deliver community priorities	Corporate Business Plan	Ongoing	On Track	20 %	Review and update the CBP annually according to the IPRF guidelines. Report quarterly on progress to the ARGC and Council. Use progress for input to the Annual Report.	QTR 1 Jul to Sep 2024 Since adoption by Council in June 2024, the 2024/25 Corporate Business Plan (CBP) has been graphically designed and published on the City's website. Amendments to the revised CBP have been uploaded into 1System, in preparation for quarter 1 reporting. Planning for the 2025/26 CBP will commence in quarter 2.	☑

CORPORATE BUSINESS PLAN 2024 / 2025 QUARTER ONE REPORT										
Corporate actions that we will deliver over the financial year										
No.	Strategic Direction	Outcome	Strategy	Project / Activity	Timeframe	Status	% Complete	Action 24/25	Quarterly Updates	CEO KPI
41	Leadership	4.3 Good governance	4.3.1 Foster effective governance with honesty and integrity and quality decision-making to deliver community priorities	Strategic Community Plan 2021 - 2031		On Track	10 %	Monitor the Strategic Community Plan and associated changes in legislation	QTR 1 Jul to Sep 2024 Monitoring of relevant legislative reform has been undertaken, with results indicating that amendments to the regulations are unlikely to occur prior to the State Government election. The City will proceed with planning for the major review of the Strategic Community Plan in accordance with current legislation. Planning for the major review will commence in quarter 2, with the aim to discuss with Council in quarter 3 ahead of final project plans being endorsed in quarter 4.	✓
42	Leadership	4.3 Good governance	4.3.1 Foster effective governance with honesty and integrity and quality decision-making to deliver community priorities	Workforce Plan 2022/23 to 2025/26	Ongoing	On Track	25 %	Implement the Workforce Plan's year 3 actions.	QTR 1 Jul to Sep 2024 Quarter 1 of the Workforce Plan year 3 action items have commenced. During the quarter, the following items were undertaken: eLearning modules for all employees was deployed including Employee Code of Conduct refresher and EEO Discrimination training, the annual performance review cycle concluded with a completion rate of 87%, Accreditation module within 1System moved to production and work on the Probations module is to commence. The annual training calendar is being reviewed to develop a clear outline of training initiatives for the year. A New Starter Values session was held on 5 September 2024 with one other session scheduled before the end of 2024. Audiometric testing will be included in pre-employment medicals for new starters at risk, and ongoing testing for existing employees to occur following new legislation.	✓
43	Leadership	4.3 Good governance	4.3.2 Diversify and optimise non-rate income	Land Utilisation Plan 2024		On Track	25 %	Implementation of the initiatives with the Land Utilisation Plan	QTR 1 Jul to Sep 2024 Collins Street Hall and Angelo Street Precinct are currently being progressed. Land and Property is working collaboratively with Strategic Planning to facilitate a scheme amendment for this site. A site assessment has been undertaken and a report is being prepared for Council to consider four road closures and their subsequent amalgamation into adjacent City freehold land to improve the development potential for the site. For Angelo St Precinct a site assessment is being undertaken.	✓
44	Leadership	4.3 Good governance	4.3.3 Maintain a culture of fiscal efficiency	Long Term Financial Plan (LTFP)	Ongoing	On Track	10 %	Review and update the Long-Term Financial Plan, ensuring integration and alignment with the Annual Budget, the Strategic Community Plan and Corporate Business Plan.	QTR 1 Jul to Sep 2024 Council adopted the 2024/25 - 2033/34 Long Term Financial Plan along with the 2024/25 Budget at the Ordinary Council Meeting of 25 June 2024. The plan will be reviewed as part of the 2025/26 budget process, background work is in progress.	✓

CORPORATE BUSINESS PLAN 2024 / 2025 QUARTER ONE REPORT										
Corporate actions that we will deliver over the financial year										
No.	Strategic Direction	Outcome	Strategy	Project / Activity	Timeframe	Status	% Complete	Action 24/25	Quarterly Updates	CEO KPI
45	Leadership	4.3 Good governance	4.3.4 Maintain a culture of continuous improvement	Internal audit program	Ongoing	On Track	25 %	Manage and ensure completion of annual Internal Audit Program. Complete internal audits in accordance with the Strategic Internal Audit Plan (SIAP). Report quarterly to ARGC on audit register progress. Complete induction process for new ARGC Committee Members.	QTR 1 Jul to Sep 2024 The Internal Audit - Review of Internal Audit Log and External Audit Interim Report were both considered by Council at its meeting held 24 September 2024. The audit for the Project and Program Management is still progressing.	



CBP MEASURES OF SUCCESS 2024 / 2025 QUARTER 1 REPORT											
No.	Strategic Direction	Outcome	Strategy	Operational Key Performance Indicator	KPI Description	Performance Measure	2024 / 2025 Target	Result	Result Outcome	Result Comment	
1	Community	1.1 Culture and community	1.1.1 Develop, facilitate and/or support events, services and programs to respond to community needs and priorities	Event Attendee Satisfaction	Event Attendee Satisfaction - The amount of people who respond that they are satisfied with the events held by the City	Maintain satisfaction rate above 80%	80.00	95.00	Achieved		
2	Community	1.1 Culture and community	1.1.1 Develop, facilitate and/or support events, services and programs to respond to community needs and priorities	Event Attendee Targets	Event Attendee Targets - The number of people attending the City's community events and partnership events	Obtain the targeted number of 15,000 people per annum at community events delivered by the City and partnering organisations	3750.00	445.00	Not Achieved	Smaller scale events were held in quarter 1 (NAIDOC Week launch, Evolve and Sept Citizenship). Larger scale events that generally attract more attendees are scheduled later in the financial year.	
3	Community	1.1 Culture and community	1.1.1 Develop, facilitate and/or support events, services and programs to respond to community needs and priorities	Library Attendee Targets	Library Attendee Targets - The number of people visiting or attending the City's two Library branches (Manning and South Perth)	Obtain the targeted number of visitors at the City's two Library branches of 176,392 persons per annum	44098	44039	Not Achieved	The reduction in library attendance is likely due to fewer events as part of the service review, free zoo tickets diverting weekend visitors, and the royal show attracting people elsewhere.	
4	Community	1.1 Culture and community	1.1.2 Develop, facilitate and/or support opportunities for inclusive and cohesive social, cultural and healthy activity in the City	Club Development Program	Club Development Program - The number of local clubs engaged by the City each year.	Maintain with a minimum of 80% local club participation per annum	20.00	25.00	Achieved		
5	Community	1.1 Culture and community	1.1.2 Develop, facilitate and/or support opportunities for inclusive and cohesive social, cultural and healthy activity in the City	Club Development Program Satisfaction	Club Development Program Satisfaction - The number of local clubs who respond that they are satisfied with the Club Development programs and events offered by the City	Maintain satisfaction rate above 80%	80.00	0.00	Not Achieved	The club development program satisfaction survey is facilitated in quarter 2.	
6	Community	1.1 Culture and community	1.1.2 Develop, facilitate and/or support opportunities for inclusive and cohesive social, cultural and healthy activity in the City	KidSport Funding	KidSport Funding - The number of funding vouchers and the amount of funding (\$) provided to eligible Western Australian children for club fees	Maintain funding provision of 100 KidSport vouchers, providing \$18,000 in funding per annum	25.00	85.00	Achieved		

CBP MEASURES OF SUCCESS 2024 / 2025 QUARTER 1 REPORT											
No.	Strategic Direction	Outcome	Strategy	Operational Key Performance Indicator	KPI Description	Performance Measure	2024 / 2025 Target	Result	Result Outcome	Result Comment	
7	Community	1.1 Culture and community	1.1.4 Encourage volunteering that benefits our community	Community Volunteering	Community Volunteering - The number of City volunteers that provide assistance on Community, Culture and Recreation projects, services and programs	Maintain a minimum of 100 Community, Culture and Recreation volunteers	25.00	25.00	Achieved		
8	Community	1.2 Community infrastructure	1.2.2 Develop, manage, maintain and optimise the use of the City's properties, assets and facilities	Asset Management Condition Audit	Asset Management Condition Survey & Assessment - Conduct condition survey for public open space and review asset condition assessment needs for remainder of major asset classes	Complete a minimum of 1 condition survey for major asset classes annually	0.25	25.00	Achieved		
9	Community	1.2 Community infrastructure	1.2.2 Develop, manage, maintain and optimise the use of the City's properties, assets and facilities	Property / Building Maintenance	Property Maintenance - The number of maintenance requests that are assessed and/or actioned within 10 days of notification	Complete 90% of assessments and/or actions within 5 days (urgent) or within 10 days (remainder)	90.00	90.00	Achieved		
10	Community	1.3 Community safety and health	1.3.2 Facilitate and foster a healthy and connected community	Completion of Public Health Plan (Environmental Health Priority Areas)	Public Health Plan – Completion of relevant key actions as identified in the City's Public Health Plan	100% completion of key actions/outcomes as they relate to Environmental Health	25.00	25.00	Achieved		
11	Community	1.3 Community safety and health	1.3.2 Facilitate and foster a healthy and connected community	Dog Attacks Investigated	Dog Attacks Investigated - Number of dog attack investigations completed within 14 days	Maintain an above 80% completion rate of dog attacks investigated within 14 days	80.00	86.00	Achieved		
12	Community	1.3 Community safety and health	1.3.2 Facilitate and foster a healthy and connected community	System Capture of Animals Presented at the Animal Care Facility	System capture of animals presented at the Animal Care Facility	100% of animals are entered into the City's system within 4 hours	100.00	100.00	Achieved		
13	Environment (Built and Natural)	3.1 Connected and accessible City	3.1.1 Facilitate a safe, efficient, accessible and reliable transport network that encompasses alternative forms of transport	Footpath Maintenance Response	Footpath Maintenance Response	Complete 90% of assessments and actions in accordance with the Customer Service Charter	90.00	93.00	Achieved		
14	Environment (Built and Natural)	3.1 Connected and accessible City	3.1.1 Facilitate a safe, efficient, accessible and reliable transport network that encompasses alternative forms of transport	Jetty and Boardwalk Maintenance Response	Jetty and Boardwalk Maintenance Response - The percentage of Jetty and Boardwalk maintenance requests that are responded to in line with Customer Service Charter	Complete 90% of assessments and actions in accordance with the Customer Service Charter	90.00	90.00	Achieved		

CBP MEASURES OF SUCCESS 2024 / 2025 QUARTER 1 REPORT											
No.	Strategic Direction	Outcome	Strategy	Operational Key Performance Indicator	KPI Description	Performance Measure	2024 / 2025 Target	Result	Result Outcome	Result Comment	
15	Environment (Built and Natural)	3.1 Connected and accessible City	3.1.1 Facilitate a safe, efficient, accessible and reliable transport network that encompasses alternative forms of transport	Parking Management - Abandoned Vehicles	Parking Management - Abandoned Vehicles - The percentage of abandoned vehicle requests that are responded to in line with the Customer Service Charter	Complete 90% of assessments and actions in accordance with the Customer Service Charter	90.00	93.00	Achieved		
16	Environment (Built and Natural)	3.1 Connected and accessible City	3.1.1 Facilitate a safe, efficient, accessible and reliable transport network that encompasses alternative forms of transport	Traffic Management - Response Rate	Traffic Management - Response Rate - The percentage of transport network community requests that are responded to within 48 hours of reporting	Maintain response rate at 100%	100.00	100.00	Achieved		
17	Environment (Built and Natural)	3.2 Sustainable built form	3.2.1 Develop and implement a sustainable local planning framework to meet current and future community needs	Building Permit Determination	Building Permit Determination - The number of building permits determined within 10 days for certified permits and 25 days for uncertified permits	Maintain ratio of 100% of building permits determined within statutory timeframes	100.00	100.00	Achieved		
18	Environment (Built and Natural)	3.2 Sustainable built form	3.2.1 Develop and implement a sustainable local planning framework to meet current and future community needs	Development Application Determination	Development Application Determination - The number of development (planning) applications determined within 60 days where no consultation is required and 90 days where consultation is required	Maintain a minimum of 85% of development applications determined within statutory timeframes	85.00	81.00	Not Achieved	As a result of a functionality issue with 1System, Officers are unable pause the assessment timeframe when a RFI is made, resulting in incorrect reporting of timeframes. This remains unresolved.	
19	Environment (Built and Natural)	3.2 Sustainable built form	3.2.1 Develop and implement a sustainable local planning framework to meet current and future community needs	Scheme Amendment Compliance	Scheme Amendment Compliance - The amount of scheme amendments submitted to the City that are processed in accordance with Town Planning Regulations	Achieve 100% compliance with the Town Planning Regulations	100.00	100.00	Achieved		
20	Environment (Built and Natural)	3.3 Enhanced environment and open spaces	3.3.1 Maintain and improve biodiversity in the City	Weed Coverage Management - Public Open Space	Weed Coverage Management - The amount of weed coverage in public open space planted areas within site boundary	Manage weed coverage in planted areas at or below 10% within site boundary	10.00	10.00	Achieved		
21	Environment (Built and Natural)	3.3 Enhanced environment and open spaces	3.3.2 Enhance the City's urban forest on public and private land	Canopy Cover	Canopy Cover - Maintaining and improving canopy cover in accordance with budget allocation	Achieve 20% canopy cover across the City	20.00	16.82	Not Achieved	Latest data received in June shows an increase of 0.52%. The measured canopy cover has increased from 16.3% to 16.82%.	

CBP MEASURES OF SUCCESS 2024 / 2025 QUARTER 1 REPORT										
No.	Strategic Direction	Outcome	Strategy	Operational Key Performance Indicator	KPI Description	Performance Measure	2024 / 2025 Target	Result	Result Outcome	Result Comment
22	Environment (Built and Natural)	3.3 Enhanced environment and open spaces	3.3.3 Improve the amenity value and sustainable uses of our streetscapes, public open spaces and foreshores	Public Open Space Community Requests	Public Open Space Community Requests - The percentage of public open space community requests that are responded to in line with the Customer Service Charter	Complete 90% of assessments and actions in accordance with the Customer Service Charter	90.00	90.00	Achieved	
23	Environment (Built and Natural)	3.3 Enhanced environment and open spaces	3.3.4 Enhancement of the environment, maintaining open space and effective management of the Swan and Canning River foreshores	Weed Coverage Management - Natural Areas	Weed Coverage management - Natural Areas	Manage weed coverage in planted areas at or below 10% within site boundary	10.00	15.00	Not Achieved	Spring rains have accelerated weed germination. Spraying programs are being conducted with the fine weather and targets will be met.
24	Environment (Built and Natural)	3.4 Resource management and climate change	3.4.1 Manage and promote sustainable water, waste, land and energy practices	Graffiti Removal Response	Graffiti Removal Response - The percentage of graffiti incidents that are responded to in line with the Customer Service Charter	Complete 90% of assessments and actions in accordance with the Customer Service Charter	90.00	90.00	Achieved	
25	Leadership	4.1 Engaged community and leadership	4.1.1 Engage, educate, inform, consult and listen to our community to understand and deliver on identified priorities	Accessible Digital Services	Accessible Digital Services - The amount of time that the City has a fully operational and accessible customer contact centre, telephony services and online environment	Maintain uptime rate above 99.95%	99.95	99.95	Achieved	
26	Leadership	4.1 Engaged community and leadership	4.1.1 Engage, educate, inform, consult and listen to our community to understand and deliver on identified priorities	Communications & Marketing Plans	Communications & Marketing Plans	12 Communications and/or Marketing Plans are developed in relation to projects in the CBP each year	3.00	3.00	Achieved	
27	Leadership	4.1 Engaged community and leadership	4.1.1 Engage, educate, inform, consult and listen to our community to understand and deliver on identified priorities	Customer Service (VoC) Improvement Actions	Customer Service (VoC) Improvement Actions - The number of improvement actions agreed in response to the Voice of the Customer (VoC) surveys	12 improvement actions are agreed with business units in response to the results of the VoC surveys each year	3.00	19.00	Achieved	
28	Leadership	4.1 Engaged community and leadership	4.1.1 Engage, educate, inform, consult and listen to our community to understand and deliver on identified priorities	Customer Service Request Satisfaction	Customer Service Request Satisfaction - The percentage of people who respond that they are satisfied with the City's request lodgement experience	Maintain customer satisfaction rate above 80% with the City's request lodgement experience	80.00	98.00	Achieved	

CBP MEASURES OF SUCCESS 2024 / 2025 QUARTER 1 REPORT											
No.	Strategic Direction	Outcome	Strategy	Operational Key Performance Indicator	KPI Description	Performance Measure	2024 / 2025 Target	Result	Result Outcome	Result Comment	
29	Leadership	4.1 Engaged community and leadership	4.1.1 Engage, educate, inform, consult and listen to our community to understand and deliver on identified priorities	Partnership Agreements - Ratio of Implemented Actions	Partnership Agreements - The ratio of the number of actions successfully completed relative to the number of actions planned within the City's Partnership Agreements (Completed/Planned)	Maintain ratio of 80% annual planned action items	20.00	20.00	Achieved		
30	Leadership	4.1 Engaged community and leadership	4.1.1 Engage, educate, inform, consult and listen to our community to understand and deliver on identified priorities	Stakeholder Engagement Scoping Plans	Stakeholder Engagement Scoping Plans - The number of Stakeholder Engagement Scoping Plans developed in relation to projects in the CBP	10 Stakeholder Engagement Scoping Plans are developed in relation to projects in the CBP each year	2.50	5.00	Achieved		
31	Leadership	4.3 Good governance	4.3.1 Foster effective governance with honesty and integrity and quality decision-making to deliver community priorities	Corporate Business Plan Quarterly Reporting	Corporate Business Plan Quarterly Reporting	CBP quarterly reporting is completed each quarter - 100% compliance	100.00	100.00	Achieved		
32	Leadership	4.3 Good governance	4.3.1 Foster effective governance with honesty and integrity and quality decision-making to deliver community priorities	Council Meeting Minutes Availability	Council Meeting Minutes Availability	Achieve 100% compliance with Council meeting minute availability	100.00	100.00	Achieved		
33	Leadership	4.3 Good governance	4.3.1 Foster effective governance with honesty and integrity and quality decision-making to deliver community priorities	Meeting Agenda Availability	Meeting Agenda Availability	Achieve 100% compliance with meeting agenda availability	100.00	100.00	Achieved		
34	Leadership	4.3 Good governance	4.3.1 Foster effective governance with honesty and integrity and quality decision-making to deliver community priorities	Risk Management Committee Meetings	Risk Management Committee Meetings - Quarterly Risk Meetings held	Hold a minimum of four meetings annually	1.00	1.00	Achieved		
35	Leadership	4.3 Good governance	4.3.1 Foster effective governance with honesty and integrity and quality decision-making to deliver community priorities	Strategic Risks Reviewed	Strategic Risks Reviewed - All Strategic Risks are reviewed twice annually	Maintain 100% compliance with review process	100.00	100.00	Achieved		

CBP MEASURES OF SUCCESS 2024 / 2025 QUARTER 1 REPORT										
No.	Strategic Direction	Outcome	Strategy	Operational Key Performance Indicator	KPI Description	Performance Measure	2024 / 2025 Target	Result	Result Outcome	Result Comment
36	Leadership	4.3 Good governance	4.3.2 Diversify and optimise non-rate income	Revenue other than Rates	Revenue other than Rates - The amount of revenue obtained from grants, fees charges and other revenue relative to the amount of revenue generated from Rates (Revenue other than rates/Total Revenue)	Maintain annual revenue other than rates greater than 25% of total annual revenue	25.00	23.30	Not Achieved	Annual Target will be achieved, the above result is a temporary variance, all the rate revenue is recognised in the 1st quarter and most other revenue accrue evenly during the year.
37	Leadership	4.3 Good governance	4.3.4 Maintain a culture of continuous improvement	Annual Employee Performance Review Completion	Annual Employee Performance Review Completion - The number of employees who have completed their annual performance review	Maintain completion rate of above 75%	75.00	87.00	Achieved	
38	Leadership	4.3 Good governance	4.3.4 Maintain a culture of continuous improvement	Internal Audit Completion	Internal Audit Completion - The number of internal audits completed relative to the number of audits planned in the strategic internal audit plan (SIAP). (Complete/Planned)	Maintain completion rate above 75%	75.00	75.00	Achieved	

Strategic Direction

Environment (Built and Natural)

Policy P202 Energy Conservation

Responsible Business Unit/s	Assets & Design Waste, Fleet & Facilities
Responsible Officer	Manager Waste, Fleet & Facilities Assets & and Design
Affected Business Unit/s	All Business Units

Policy Objectives

The City is committed to the conservation of energy as expressed in its Sustainability Strategy 2012-2015, and Strategic Community Plan 2021-2031.

To achieve this commitment and the objectives of the Sustainability Strategy, it is important to develop strategies ~~that to~~ promote the efficient use of energy.

Policy Scope

This ~~p~~Policy will affect all employees, contractors, external people working with the City and the wider community in a bid to reduce energy consumption.

Policy Statement

The City will actively encourage and promote energy efficient practices in:

- building design and orientation;
- construction and demolition;
- disposal of building waste;
- lighting;
- heating and cooling;
- waste management;
- refrigeration;
- ~~sustainable transportation~~ transport, and
- equipment and appliances,
- ~~clean energy infrastructure upgrades~~ and
- the application of renewable energy;

This will be achieved ~~through -by~~ the application of environmentally responsible purchasing practices, ~~civic~~ building audits, ~~the~~ continuous development of useful guidelines, ~~staff and~~ public ~~education and~~ education and suitable incentives to encourage public participation.

Legislation / Local Law Requirements

Clean Energy legislation (where applicable) – Federal and State Government
Western Australia Climate Adaptation Strategy 2023
Sectoral Emissions Reduction Strategy for Western Australia 2023

Other Relevant Policies/ Key Documents

~~P201: Sustainable Procurement~~

~~P208: Ecologically Sustainable Building Design~~

~~P692: Sustainability Policy~~

~~City of South Perth Sustainability Strategy 2012-2015~~

~~Greenhouse Gas Emissions Forecasting and Carbon Reduction Roadmap Investigation 2021~~

~~City of South Perth Climate Change Strategy 2010-2015~~

~~City of South Perth Sustainable Living Awareness Strategy and Campaign~~

~~City of South Perth Strategic Community Plan 2021-2031~~

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Policy Number: P202

Council Adoption: 03/05

Reviewed/Modified: 03/05, 02/11, 03/12, 03/13, 03/14, 01/15,
03/16, 11/16, 12/17, 09/22

Relevant Council Delegation: N/A

Relevant Delegation: N/A

Relevant Management Practice: N/A

Strategic Direction *Environment (Built and Natural)*

Policy P203 Ground Water Management

Responsible Business Unit/s	Parks & Environment, Engineering Services, Development Services
Responsible Officer	Manager Parks & Environment, Manager Engineering, Manager Development Services
Affected Business Unit/s	Engineering Services, Development Services

Policy Objectives

The City recognises that groundwater is a resource that needs to be managed responsibly. The protection and efficient management of ground water will ensure preservation of water quality and a continued supply of water for the irrigation of the City's parks and reserves, including Collier Park Golf Course, ~~and Collier Park Retirement Village.~~

Policy Scope

This ~~p~~Policy is relevant to:

- ~~the use of g~~Ground water ~~for use to irrigating parks, reserves~~~~parks, reserves and~~, the Collier Park Golf Course, ~~and the Collier Park Retirement Village for the wider community enjoyment and to enjoy ensure~~; and
~~t~~The protection of groundwater in the superficial aquifer in the context of development applications. as a result of applications for development.

Policy Statement

Irrigation

The City's utilisation of ground water resources will ~~incorporate~~ ~~lude~~ principles and practices to minimise extraction and maximise recharge ~~through the use of~~ ~~by the use of~~:

- efficient irrigation systems;
- development of water conservation practices for parks and landscape areas;
- efficient equipment selection to achieve both power and water savings; ~~and~~
- technology for the collection, validation, collation and reporting of groundwater use and efficiency data.

Drainage

The City will ~~implement~~ ~~institute~~ measures to intercept surface flows ~~in order~~ ~~so as~~ to:

-
- a) reduce direct run-off into the Swan and Canning Rivers;

b) ~~enhance groundwater recharge; and~~

b)

e) ~~remove pollutants from surface flows before prior to discharging into to~~
receiving waters;

c)

Development

- The City will require the provision of ~~water quality preservation Dewatering Management Plans~~
~~Dewatering Management Plans~~ when considering development applications ~~that incorporate that~~
~~incorporate~~ing basement construction. Dewatering and ~~for/or~~ Acid Sulphate Soils (ASS)
~~M~~management ~~P~~plans will need to be submitted where any basement construction is included in
a development proposal that may impact upon the groundwater.
- The City will require an independent review of ~~water quality preservation Dewatering~~
~~Management Plans Dewatering Management Plans~~ by a competent groundwater
professional before developments incorporating basements are supported.

• ~~Infiltration of dewatering water is not encouraged because of the high likelihood of~~
~~deleterious impacts, unless the proponent can demonstrate that infiltration will pose no~~
~~risk.~~ The proponent must demonstrate that infiltration of dewatering will not have a
deleterious effect on the site proposed to take the water, including any runoff to the Swan
River or Canning River.

Legislation/ Local Law Requirements

Not Applicable

Other Relevant Policies / Key Documents

- City of South Perth Strategic Community Plan 2021-2031
- P692: Sustainability Policy
- P211 Water Sensitive Urban Design
- ~~City of South Perth~~ Water Management Plan 2017-2022
- M354 Stormwater Drainage for Proposed Buildings
- City of South Perth Stormwater Drainage ~~for Proposed Buildings~~ Design Guidelines

Strategic Direction

Environment (Built and Natural)

Policy P204 Chemical Use

Responsible Business Unit/s	Parks & and Environment, Engineering Services, and Waste, Fleet & and and Facilities
Responsible Officer(s)	Manager Parks and Environment, Manager Engineering Services, Manager Waste, Fleet and Facilities
Affected Business Unit/s	All Business Units

Policy Objectives

This ~~p~~Policy will allow the City to effectively manage its ~~infrastructure, technological and~~
~~information assets,~~ and the natural environment, while ~~est~~ minimising the harm or potential harm
of environmental pollution, ~~injury, or injury or~~ disease.

Policy Scope

This ~~p~~Policy affects all employees, ~~and external parties acting on behalf of the City contractors~~
~~and external people who use or come into that use or are in~~ contact with chemical materials,
~~ensuring they are to ensure it is~~ used ~~in accordance to the manufacturer's label rates for~~
~~applications, Government of Western Australian Department of Health Regulations, signage, PPE~~
~~and storage directions to and stored~~ ~~safely to reduce in a safe manner which reduces risks to for~~
the wider community ~~and minimise and impact on the environmental impact.~~

Policy Statement

The City of South Perth is committed to reducing risks associated with the transportation, storage,
handling, use ~~and~~ disposal of chemicals. The City will minimise risks associated with chemicals in
its buildings, infrastructure, parks, road reserves and natural areas. This risk reduction will ~~involve~~
~~appropriate provide for appropriate~~ maintenance and management to minimise the ~~risk or~~
~~potential for harm or potential harm of~~ injury or disease. The City will conduct its operations in
accordance with the practices outlined in the associated Chemical Use Management Practice in
~~order to achieve this goal aim.~~

In this ~~p~~Policy, the term "chemicals" includes pesticides, herbicides, fungicides, fertilisers,
cleaning products, building materials, solvents, glues ~~and~~ other agents or ~~any other~~ similar
substances.

Legislation / Local Law Requirements

Australian Pesticides and Veterinary Medicines Authority (APVMA)

Government of Western Australia Health (Pesticides) Regulations 2011

Other Relevant Policies / Key Documents

City of South Perth Strategic Community Plan 2021-2031

[P207 Natural Areas](#)

P401 Graffiti Management

P630 Workplace Health and Safety



Strategic Direction *Environment (Built and Natural)*

Policy P210 Street Verges - Vegetation

Responsible Business Unit/s	<u>Parks and</u> and <u>Environment</u> Programs Delivery
Responsible Officer	Manager <u>Parks and</u> and <u>Environment</u> Programs Delivery
Affected Business Unit/s	<u>Infrastructure Engineering</u> Services, Development Services

Policy Objectives

The City is committed to the retention and development of green and leafy streetscapes which include street verges. To achieve this, the City will promote the development and maintenance of treatments such as sustainable verge gardens and/or ~~lawn;~~ however ~~lawn;~~ however, other treatments may also be approved in certain limited circumstances (refer to the Street Verge Landscape Guidelines).

Policy Scope

This ~~p~~Policy is relevant to landowners in the City of South Perth, where street verges are located adjacent to their properties.

For the purpose of this policy, a Street Verge is defined as:

"the area of the road reservation land located between a road kerb and the boundary of an adjacent property."

Policy Statement

The City's preference is for verge treatments to be predominantly planted with sustainable verge gardens and/or ~~lawn;~~ however, other treatments, such as brick and concrete paving, ~~and synthetic turf~~ may be approved in certain circumstances (refer to the Street Verge Landscape Guidelines).

The use of the verge for constructed or residential and visitor car parking bays associated with development applications within the Canning Bridge Activity Centre Plan area is not supported.

~~Landowners~~ Residents may establish and maintain a verge garden and/or lawn on the street verge without prior permission from the City.

Prior permission from the City is required for the installation of verge treatments such as brick and concrete paving, ~~and synthetic turf~~.

Synthetic turf is explicitly excluded as a verge treatment. —Unapproved treatments are liable to compliance and will result in the request for removal.

~~Neither the City will not be responsible for nor other public utility service providers will accept responsibility for the~~ reinstatement of verge gardens, lawn, ~~or paving, or synthetic turf~~ affected by ~~the implementation of routine maintenance of services or in relation to~~ construction projects.

The City has established ‘Street Verge Landscape Guidelines’² which provide detailed information about what is permitted on the street verge and the processes to follow for seeking approval for various treatments. ~~to be established on the street verge and the processes to follow to seek approval for the various treatments.~~

Legislation / Local Law Requirements

Local Government Act 1995
Public Places and Local Government Property Local Law 2011

Other Relevant Policies / Key Documents

City of South Perth Strategic Community Plan 2021-2031
~~Policy P206 Urban Forest~~
~~Policy P350.5 Trees on Development Sites and Street Verges~~
~~Policy P503 Crossovers~~
Urban Forest ~~Management Strategy 2018-2023 Plan~~
City of South Perth Green Plan
Street Verge Landscape Guidelines
Road Reserve Access Bonds

Page 2 of 2			
Policy Number:	P210	Relevant Council Delegation:	N/A
Council Adoption:	25/03/08	Relevant Delegation:	N/A
Reviewed/Modified:	10/05, 03/08, 02/11, 03/12, 03/13, 03/14, 03/15, 03/16, 11/16, 12/17, 03/19, 03/20, 09/22	Relevant Management Practice:	N/A

Strategic Direction *Environment (Built and Natural)*

Policy P211 Water Sensitive Urban Design

Responsible Business Unit/s	Infrastructure Services, Development Services, Engineering Services, Development Services
Responsible Officer	Manager Engineering Services
Affected Business Unit/s	Infrastructure Services, Development Services

Policy Objectives

The City of South Perth is a progressive local government with a primary objective to deliver quality social, economic and environmental services for the wellbeing of its community and employees now and into the future. This also extends to assisting and facilitating the South Perth community in making more sustainable and environmentally responsible choices, including in the context of Water Sensitive Urban Design (WSUD).

The objective of this Policy is to:

- Integrate the management of the total water cycle in the urban environment (typically referred to as Water Sensitive Urban Design (WSUD)). WSUD incorporates all water resources, including surface water, groundwater, urban and roof runoff and wastewater.
- Employ the key principles of WSUD, including:
 - Protecting and enhancing natural systems and ecological processes;
 - Protecting water quality of surface and ground waters;
 - mitigating Migration of peak flows to natural background rates;
 - Integrating stormwater treatment into the landscape;
 - Reducing potable water demand;
 - Minimising wastewater generation;
 - Protecting the built environment from flooding and water logging; and
 - Retaining, using and infiltrating stormwater at its source.
- Assist in the protection and/or enhancement of the environmental values of the Swan and Canning Rivers and watercourses, consistent with the requirements of the *Swan and Canning Rivers Management Act 2006*;
- Protect, and where possible, restore and enhance the environmental, economic and social (for example recreation and scenic) values of the City's waterways and protected wetlands;

- ~~Implement~~ WSUD best management practices for all new development proposals and City operations.

-

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Policy Scope

This ~~p~~Policy applies to all development ~~that occurs~~ within the City of South Perth, including, rezoning, structure plans, subdivisions, and development proposals. ~~It is also, and is~~ applicable to all activities, works, services and programs conducted by the City, its contractors, consultants and volunteers.

This ~~p~~Policy shall not bind the Council ~~regarding in respect of~~ any application for planning approval; ~~however, but~~ the Council shall ~~give have~~ due regard to the provisions of the Policy and the objectives ~~it is which the planning policy is~~ designed to achieve before making its decision.

The Water Sensitive Urban Design Guidelines for the City of South Perth is the technical document which supports and forms part of this ~~p~~Policy, and must be read in conjunction with this ~~p~~Policy.

Policy Statement

The City acknowledges that urban development disrupts the natural water cycle and ~~can have a~~ significantly ~~ly~~ impacts ~~on~~ the environment, in terms of the quantity and quality of water.

The Water Sensitive Urban Development ~~Guidelines~~ for the City of South Perth is the technical document that has been prepared to support this ~~p~~Policy and provide information to those proposing to undertake development and works activities within the City of South Perth.

The WSUD principles are derived from the Department of Water ~~and Environmental Regulation's~~ core goals for water management throughout Western Australia. These goals ensure that:

- ~~the water needs for Perth's population and economic growth are sustainably met~~
- ~~Western Australia has contemporary and adaptive water management, and~~
- ~~Western Australia exceeds national standards in water efficiency and demand management.~~

To meet the desired WSUD outcomes, the guidelines contain specific water management objectives and targets for all parts of the urban water cycle. Additionally, guidance is provided on how best to incorporate and design WSUD measures into urban developments to achieve these targets dependent on the size, type and complexity of development.

Detail on a range of best management practice WSUD measures that can be adapted for use within the City of South Perth can be found in the Water Sensitive Urban Design Guidelines for the City of South Perth and the Department of Water Stormwater Management Manual for WA.

The City will encourage innovation and creativity in the uptake of WSUD measures and will move toward supporting and recognising best practice (and beyond) initiatives wherever possible.

Structural WSUD Best Management Practices

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Policy Number:	P211	Relevant Council Delegation:	N/A
Council Adoption:	15 October 2013	Relevant Delegation:	N/A
Reviewed/Modified:	10/13, 03/14, 02/15, 03/16, 11/16, 12/17, 03/19, 03/20, 09/22, 04/24	Relevant Management Practice:	N/A

There are opportunities to incorporate structural best management practice at the structure planning or subdivision stage of development, to ~~integrate~~ ~~incorporate~~ WSUD measures into regions and precincts. Many structural measures are scalable and can be easily applied to single lots – refer to the Site Element measures listed in the table below.

The City has developed a list of design criteria for WSUD measures for different types and scales of developments, ranging from single dwelling to subdivision, open spaces and commercial sites. This table outlines potential application of some of these measures for different development types/ elements.

	Regional Elements	Precinct Elements	Site Elements
Element Description	Public Open Space Multiple Use Corridors	Street Layout and Streetscape	Allotment Density and Layout
WSUD Measure	Constructed Wetlands Stormwater Reuse Hydro zoned parkland	Road design Infiltration Systems Pervious Paving Pollutant Traps Sand Filter Buffer Strip Swales Bio-retention System Urban Forest Constructed Wetlands Stormwater Reuse	Infiltration Systems Porous Pavement Sand Filter Buffer Strip Swales Bio-retention System Rain Garden Onsite Detention Rainwater Tank for Stormwater Reuse Green Roofs Landscaping

Non-structural Best Management WSUD Practices

A comprehensive approach to stormwater management also involves the promotion of non-structural best management WSUD practices. These include controls including, but not limited ~~to~~ ~~to~~ the following:

- ~~e~~Education of residents, developers, and City Officers on WSUD practices, including design and best management practices, such as appropriate plant species, fertilizer and water use;
- ~~s~~Street sweeping programs;
- ~~i~~Improved waste and storm water management for residential and commercial premises;
- ~~and~~ ~~and~~
- ~~monitoring.~~
- ~~Monitoring.~~
-

Legislation / Local Law Requirements

City of South Perth ~~Town-Local~~ Planning Scheme No. ~~67~~
Residential Design Codes (R-Codes)

Page 3 of 4

Policy Number: P211

Council Adoption: 15 October 2013

Reviewed/Modified: 10/13, 03/14, 02/15, 03/16, 11/16, 12/17, 03/19, 03/20, 09/22, 04/24

Relevant Council Delegation: N/A

Relevant Delegation: N/A

Relevant Management Practice: N/A

Relationship to other State documents and Planning Policies (SPPs)

This Water Sensitive Urban Design Policy aligns with and should be read alongside ~~has due regard to, and should be read in conjunction with~~ the State Planning Policies. Key policies of ~~Of~~ particular relevance to this pPolicy include ~~are~~:

- i) State Planning Policy 2.0~~No 2~~ - Environment and Natural Resources (2003)
- ii) State Planning Policy ~~No~~ 2.9 Water Resources (2006)
- iii) State Planning Policy ~~No~~ 2.10 Swan-Canning River System (2006)
- iv) *Swan and Canning Rivers Management Act (2006)*
- v) State Water Plan (2007)
- vi) State Water Recycling Strategy (2003)
- vii) Department of Water and Environmental Regulation Stormwater Management Manual ~~for~~ of Western Australia (2004-2007)
- viii) Department of Planning and ~~&~~ Infrastructure Better Urban Water Management (2008).

Other legislative documents which should be read in conjunction with this pPolicy include:

- i) *Environmental Protection and Biodiversity Conservation (EPBC) Act 1999* ~~and~~
- ii) Directions 2031 and Beyond: Metropolitan Planning Beyond the Horizon (WAPC) 2010.

Other Relevant Policies/ Key Documents

The Water Sensitive Urban Design Guidelines for the City of South Perth 2012

City of South Perth Strategic Community Plan 2021-2031

City of South Perth Sustainability Strategy 2012-2015

City of South Perth Green Plan

City of South Perth Integrated Planning and Reporting Framework

P203 Ground Water Management

P208 Ecologically Sustainable Building Design

P350 Residential Design Policy Manual, in particular:

P350.01 Environmentally Sustainable Building Design

P351.5 Streetscape Compatibility – Precinct 5 'Arlington' and Precinct 6 'Kensington'

~~-~~ P351.14 Cygnia Cove Residential Design Guidelines

M354 Stormwater Drainage Requirements for Proposed Buildings

P357 Right ~~-of~~ -Way (ROW) Maintenance and Development

P692 Sustainability

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Policy Number:	P211	Relevant Council Delegation:	N/A
Council Adoption:	15 October 2013	Relevant Delegation:	N/A
Reviewed/Modified:	10/13, 03/14, 02/15, 03/16, 11/16, 12/17, 03/19, 03/20, 09/22, 04/24	Relevant Management Practice:	N/A

Strategic Direction

Environment (Built and Natural)

Policy P212 Waste Management

Responsible Business Unit/s	Waste, Fleet & Facilities
Responsible Officer	Manager Waste, Fleet & Facilities
Affected Business Unit/s	Waste, Fleet & Facilities and Development Services

Policy Objectives

This policy aims to provide:

- ~~a~~An efficient and comprehensive waste disposal service for the City's residents ~~and~~ ~~r~~atepayers, including multi-residential units and limited commercial properties.
- ~~a~~An economical, ~~and~~ best-practice verge side collection service for all households within the City, ~~and~~:-
- ~~A a~~ ~~a~~ Recycling Centre driven by circular economy principles, accessible to the wider community. ~~recycle and circular economy driven Recycling Centre that is used by the wider community.~~
-

Policy Scope

This policy affects the wider community utilising the City's waste management services. The provisions of this ~~p~~Policy summaris~~ees~~ the Waste Management Services as provided and outlines~~s~~ the requirements for using those services, ~~as well as~~ ~~and~~ the controls ~~designed that aim~~ to ensure that new developments have adequate facilities to support waste management services.

The City will evaluate waste service levels by applying the criteria set ~~forth~~ in the associated Waste Guidelines for New Developments.

Policy Statement

The City will establish and maintain a comprehensive Waste and Resource Management Plan for public and private propert~~ies, y that~~ support~~ings~~ the policy directions of the State Government and other relevant agencies to reduce, re-use and recycle, ~~and~~ ~~ensure the eventual~~ safe disposal ~~of waste~~.

Waste Services

Waste services will be broadly grouped as ~~domestic residential~~ or ~~commercial non-residential~~.

~~The Domestic Waste Service is a compulsory service unless the property is an exempted property, as determined by the City. Exempted properties are likely to include residential developments with of twenty or more dwellings, depending upon the logistics of the site's logistics and other relevant factors. Exemption is at the City's discretion.~~

The City shall provide waste collection services to all residential development, and the residential component of any mixed-use development. The City does not support collection of residential waste by private contractor unless otherwise provided in this Policy.

A Commercial Waste Service may be provided if the circumstances are such that the City ~~can~~ could reasonably ~~offer~~ provide the service. In other circumstances, commercial and industrial properties will become exempt from the exempted ed properties for the purpose of the Full sService cCharge. Inclusion is at the City's discretion, and, cCommercial sServices will be charged at a rate n_ appropriatean appropriate rate to the level of service received.

Waste generated by non-residential developments (or the non-residential component of a mixed-use development) shall be collected by a private contractor, unless otherwise approved by the City.

A ~~fFull~~ ~~sService~~ ~~Service~~ ~~cCharge~~ ~~Charge~~, as determined by Council, will be charged to all rateable and non-rateable properties receiving a compulsory waste service.

Multi-unit ComplexesMultiple and Grouped Dwelling Development

For any existing or proposed property consisting of five dwellings or more, the City ~~will may, at its sole discretion,~~ determine the number of bins to be supplied as part of the ~~compulsory domesticCity's waste collection~~ service, ~~and the most appropriate waste management solution: If Where the City has determines ed that the required number of bins can be required to effectively deliver the service can be reduced and the bins shared between the dwellings, then a reduction in the service charge will be applied. All other components of the service will remain as if it was a the full service charge applies.~~ The City will ~~consider determine the appropriate waste generation rates for the development, practical site issues, and any Waste Management Plan submitted, which addresses the issues identified. At its discretion, and where on-site collection is already facilitated, management solution make this determination having by considering ed the waste generation from multiple dwellings, any practical site access issues, problems associated with the site and other relevant factors. t~~ The City may ~~at its sole discretion~~ replace the 240 litre waste containers with larger ~~four 4~~ wheeled ~~660 litre~~ bins, ~~(660 litres or 1100 litres).~~

The City may, at its sole discretion, charge an ~~a~~Annual ~~w~~Waste fee to a ~~s~~Strata ~~m~~Management ~~c~~Company or ~~b~~Body ~~c~~Corporate ~~representing of~~ a group of rateable properties, ~~instead in lieu of~~ charging each individual ~~rateable~~ property. ~~This approach within a group to reflects~~ the costs associated with waste management services in the City.

A non-rateable property that ~~does is~~ not receiveing a compulsory refuse service or ~~is an~~ exempted ~~property property~~ will not incur the ~~f~~Full or partial Waste Service Charge as determined by ~~the~~ Council and will not, ~~as a result,~~ receive any of the ~~additional ed~~ services provided by the City. ~~Instead, t~~ These properties will receive a Minimum Waste Charge ~~to as a contribution to the towards~~ the community aspects of waste management, ~~which includes, but is not. This will include but not be~~ limited to:

- the collection and disposal of waste from street and public place litter bins;
- community education and promotion of waste minimisation;
- reuse and recycling, initiatives, and
- ~~and~~ membership of any regional waste entity.

The Minimum Waste Charge for an exempted property will be ~~as~~ determined by Council and included in the Annual Fees and Charges schedule.

Any rate payer request for a variation to the general domestic or commercial service, as outlined above ~~and detailed in a related Management Practice~~, may be granted at the City's discretion ~~of the City, be provided~~ on a fee-~~for-~~service basis. ~~The fee will be, such fee to be~~ determined as part of the Annual Fees and Charges schedule.

Legislation / Local Law Requirements

- Waste Avoidance and Resource Recovery Act 2007
- City of South Perth Public Places and Local Government Property Local Law 2011
- City of South Perth Health Local Laws 2002
- City of South Perth Waste Local Law 20107

Other Relevant Policies / Key Documents

- P403 – Charity Clothing Bins on City Managed Land
- Waste ~~Management for Guidelines for Proposed r New~~ Developments

Strategic Direction *Environment (Built and Natural)*

Policy P357 Right-of-Way (ROW) Maintenance and Development

Responsible Business Unit/s	Engineering Services
Responsible Officer	Manager Engineering Services
Affected Business Unit/s	Engineering Services, Development Services

Policy Objectives

To establish criteria for the development of Right-of-Way (rear laneways) with respect to:

- the construction standards for right-of-way (ROW) development
 - the mechanism for funding ROW development and maintenance, and
 - the prioritisation of improvement works.
- ~~The prioritisation of improvement works.~~

~~The construction standards for Right-of-Way (ROW) development;~~
~~The mechanism for funding ROW development and maintenance; and~~
~~The prioritisation of improvement works.~~

•

Policy Scope

This Policy is relevant to rights-of-way retained by the City of South Perth, adjoining property owners of ROW and the wider community who may be users of the ROW.

Policy Statement

The City of South Perth will undertake improvement works on a ROW identified for retention. ~~These improvements aim to enhance with the intent of improving the~~ visual amenity, ~~eliminate removing~~ dust and drainage ~~issues problems caused presented~~ by unimproved lanes, and providing alternative, effective access ~~es~~ to properties.

The level of construction of any ROW will be in accordance with associated management practice.

The City shall contribute the entire cost of developing and maintaining an existing ROW identified for retention that is City-owned or Crown land under the control of the City. However, the ~~developer will bear the full cost of developing a new cost of developing a new~~ ROW as part of a private development ~~will be borne entirely by the developer.~~

Improvements to an existing privately-owned ROW identified for retention will only be eligible for funding if the public has had unrestricted access to the ROW. ~~Additionally, and and~~ the relevant Minister ~~for Planning, Lands, Housing and Homelessness on upon~~ request from the City, ~~must have~~ ~~has has~~ dedicated the ~~private street land as a road as a public street~~ to ~~fulfill enable~~ the objectives

of the ~~pPolicy~~ ~~_to be achieved_~~.

~~When~~ ~~in~~ setting the priority for improving ~~ement~~ of ~~rRights-of-w~~Way, the City will consider the objectives ~~outlined described~~ in the management practice. ~~Key factors include _and in particular~~ the condition of adjoining fences, the number of properties currently accessing the ROW and the number of properties that could reasonably gain access to the ROW.

A higher priority ~~may can~~ be assigned to a ~~specific particular~~ ROW if the ~~cost of~~ construction ~~costs~~ ~~can _was to be~~ reduced ~~through by a corresponding~~ contributions from the property owner(s), ~~as outlined~~ in ~~the process described~~ ~~accordance with the process outlined~~ in the associated management practice.

Legislation / Local Law Requirements

Not applicable

Other Relevant Policies / Key Documents

~~Infrastructure Services Asset Management Manual Rights-of-Way Improvement Program~~

M357 Right-of-Way (ROW) Construction

City of South Perth Strategic Community Plan 2021-2031

Strategic Direction

Environment (Built and Natural)

Policy P510 Traffic Management Warrants

Responsible Business Unit/s	Engineering Services
Responsible Officer	Manager Engineering Services
Affected Business Unit/s	Engineering Services

Policy Objectives

To ensure that requests for traffic management/calming within the City are assessed in an equitable and fair manner a set of criteria addressing such issues as traffic speed, traffic volume, traffic mix, crash history, road layout and hierarchy, vulnerable users (i.e. pedestrians and cyclists), activity generators and amenity will be used by Infrastructure Services to determine the warrants for traffic management in a local area.

Policy Scope

This Policy affects Infrastructure Services and the wider community to ensure traffic is appropriately managed within the City of South Perth.

Policy Statement

Managing the competing demands on local access streets continues to be one of the more sensitive and challenging issues facing the City. Traffic management/calming affects the whole community and must balance the needs of a broad range of road users with an appropriate level of safety and amenity for the adjacent land users.

In the interests of improving safety and residential amenity on City streets, the City will fund the implementation of traffic management either wholly or through a shared arrangement with the State or Federal Government.

Traffic ~~m~~Management/~~c~~Calming that is identified for implementation will either be:

- ~~allocated funding in the Annual Budget.~~
- ~~as a result of a Local Area Traffic Management Study or Plan being adopted by Council~~
- ~~subject to criteria intended to reduce crashes as set by the State or Federal Government road agencies, or~~
- ~~as a result of a Local Area Traffic Management Study or Plan being adopted by Council.~~
- ~~allocated funding in the Annual Budget.~~

At various times throughout the year, requests for traffic management will be received that are not covered by a Local Area Traffic Study or Plan. Such requests will be investigated and assessed by Infrastructure Services to determine the required action.

Legislation/ Local Law Requirements

Not Applicable

Other Relevant Policies/ Key Documents

- Relevant Austroads publications
- Relevant Australian Standards
- Relevant Main Road Western Australia design guides and publications
- Adopted Local Area Traffic Management Studies or Plans
- City of South Perth Strategic Community Plan 2021-2031
- Austroads – Guide to Traffic Management - Volumes 1 -13- (2015-2017)

Policy Number:	P510	Relevant Council Delegation:	N/A
Council Adoption:	12/05	Relevant Delegation:	N/A
Reviewed/Modified:	02/11, 03/12, 03/13, 03/14, 02/15, 03/16, 11/16, 12/17, 09/22, 04/24	Relevant Management Practice:	N/A

Strategic Direction Leadership

Policy P648 Motor Vehicles

Responsible Business Unit/s	Waste, Fleet and Facilities Infrastructure Services
Responsible Officer	Director Infrastructure Services Manager Waste, Fleet and Facilities
Affected Business Unit/s	All Business Units

Policy Objectives

The City is required to maintain a light vehicle fleet to effectively support the diverse activities of the organisation as a ~~allow the Organisation to effectively undertake the many and varied activities of a~~ local government authority. ~~This~~ he light vehicle fleet is tailored to meet ~~matched to the expected activities expected of it by the Organisation and, where practicable, the preferences of the officers as well as the expectations, wherever practicable, of the Officers~~ assigned responsibility for the vehicles.

The Mayor, Chief Executive Officer, Directors, Managers and certain ~~s~~ Senior staff are assigned vehicles for both organisational and private use purposes and act as custodians of those vehicles.

The light vehicle fleet will adhere to meet responsible standards ~~in regards to~~ regarding ~~fuel regarding fuel~~ consumption, greenhouse gas emissions, safety and whole ~~of~~ life costs. This ~~p~~Policy establishes the principles by which the light vehicle fleet will be purchased and operated.

Policy Scope

The ~~p~~Policy is relevant to the Mayor, Chief Executive Officer, Directors, Managers, ~~r~~ and City staff.

Policy Statement

General

~~1.1.~~ When acquiring and disposing of light vehicles, the City will apply a structured test, based on four key sustainability principles, to ensure compliance ~~comply~~ with the ~~p~~Policy. All ~~of the~~ principles will carry equal weighting, or as determined by the Chief Executive Officer on an as-needed basis.

~~on an as-needs basis.~~

- Economic** – Whole ~~of~~ life costs will be estimated from the best available data, with ~~and~~ the highest preference will be ~~given to~~ those vehicles that have ~~with~~ the lowest optimised whole ~~of~~ life cycle costs life costs.
- Functional** (~~T~~ool of ~~T~~rade ~~V~~ehicle ~~T~~est) – ~~The~~ highest preference will be given to the vehicle that best meets ~~fits~~ the functional requirements of the position for which it ~~the vehicle~~ is being acquired. However, it ~~it~~ is acknowledged ~~however~~ that the vehicle



must also accommodate the needs of the employee, particularly those ~~employees~~ on negotiated salary packages.

- ~~_____~~
- ~~_____~~ **Environmental** – ~~The h~~ Highest preference will be given to ~~those~~ vehicles that cause the least ~~amount of~~ environmental damage, with greenhouse emissions, air pollution and fuel efficiency being the primary performance indicators.
- ~~_____~~
- **Social** – ~~The h~~ Highest preference will be given to ~~those~~ vehicles that ~~project confirm~~ a responsible and accountable image ~~that is aligned compatible~~ with the City’s corporate objectives.

2. To ~~support underpin~~ the structured test ~~outlined noted~~ in Part 1 above, the following criteria will be applied to new light vehicle purchases:

- a) ~~Using the Green Vehicle Guide, only vehicles with a combined score of 12 out of 20 or higher more for both the greenhouse and air pollution ratings will be purchased.;~~
- b)a) ~~Vehicles u~~Using the ADR 81A testing regime, vehicles will generally not be considered if the ~~ir~~ fuel consumption exceeds 8.5 litres per 100 kilometres travelled.;
- c)b) ~~Using the Green Vehicle Guide, C~~carbon emissions (CO2) should not exceed 185 grams per kilometre, ~~as per the Green Vehicle Guide.;~~
- c) Purchasing evaluations ~~will to~~ use the most economical cost per kilometre, ~~based on a whole of life cost, calculated based on:~~
 - ~~The cost of fuel based on specified fuel consumption.~~
- d) ~~e)~~ Generally, all light fleet vehicles ~~must have a minimum 5 star ANCAP (safety) rating. are to carry a 5 star minimum ANCAP (safety) rating of 5 stars.~~
- d) ~~_____~~
- e) ~~When the only option available is to procure internal combustion engine powered vehicles, the first option considered is to be a 4 cylinder powered engine.~~

3. The annual budget ~~allocates funds~~ ~~provides allocations~~ for each category of vehicle within the light vehicle fleet, ~~ensuring that is~~ consistency with and ~~support for the needs complementary to the needs~~ of the organisation and ~~the Officers responsible~~ ~~assigned responsibility~~ for the vehicles. ~~The Mayor will be assigned a vehicle of comparable standard to that allocated to the Chief Executive Officer. Any position may elect to have a vehicle from a lower category.~~
4. Fleet vehicles are allocated to the Directorates and the ~~Officers within them~~ ~~contained therein~~. The conditions of use ~~that apply~~ will be determined by the relevant Management Practice.

CATEGORIES OF VEHICLES

The Light Vehicle Fleet is categorised as follows:

- Category 1 - Executive type vehicles assigned to the Mayor, Chief Executive Officer, and Directors, with the right to use for private purposes.
- Category 2 - Fleet vehicles ~~which have been~~ allocated to Departmental Managers or similar ~~positions~~ for restricted or private ~~use~~ purposes. These vehicles ~~must also be~~ available for City use during normal business hours.
- Category 3 - Fleet vehicles ~~which have been~~ allocated to senior ~~Professional~~ ~~Staff~~, ~~Coordinators~~, or similar ~~roles~~, ~~allowing with~~ limited private use. These vehicles ~~must also be~~ available for City use during normal business hours.
- Category 4 - All other vehicles, including fleet vehicles ~~allocated to officers~~ ~~are allocated to Officers~~ for commuting purposes, ~~are based on the basis of their after hours availability for City business after hours (e.g., (i.e. Utilities, Vans, and Ranger Vehicles etc.)). This category may also and may include vehicles that are not allocated for commuting, which are and are~~ secured on City property when not in use.

TYPES OF VEHICLES

For all categories of vehicles, the City will ~~ensure satisfy the criteria for~~ an economical, functional, environmental and socially responsible light vehicle fleet by:

- ~~c~~Considering alternative fuel types, ~~vehicles~~ including, diesel hybrids, hybrid electric or ~~electric liquid petroleum gas~~ powered sedans or wagons;
- ~~m~~Meeting the criteria specified in Part 1 and 2 (General) above;
- ~~p~~Purchasing the required vehicles through the State Government Common Use Agreement, by ~~t~~Tender or ~~through~~ formal quotation, ~~and; and~~
- ~~The City may purchase at it's discretion a vehicle configured to suit the operational requirements of the allocated officer's remit of responsibilities.~~
- ~~f~~For Category 4 vehicles, the City may purchase six cylinder vehicles where the operational needs of the ~~o~~Organisation ~~are is~~ best served by that type of vehicle including a crew cab or ~~well~~ body configurations for ~~utilities~~ the utility.

Legislation / Local Law Requirements

- Local Government Act 1995
- Local Government ~~(Miscellaneous Provisions)~~ Act 1960

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Council Adoption:	28/07/09	Relevant Delegation:	N/A
Reviewed/Modified:	02/11, 03/12, 03/13, 03/14, 02/15, 03/16, 03/17, 03/18, 09/22	Relevant Management Practice:	M648 Motor Vehicles

Other Relevant Policies / Key Documents

- P692: Sustainability Policy
- City of South Perth Sustainability Strategy 2012-2015
- City of South Perth Strategic Community Plan 2021 - 2031

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Strategic Direction *Leadership*

Policy P688 Asset Management

Responsible Business Unit/s	Assets & Infrastructure Support Design
Responsible Officer	Manager Assets & Infrastructure Support Design
Affected Business Unit/s	All business units

Policy Objectives

The objective of this ~~p~~Policy is to ensure ~~that~~ adequate provision is made for the long-term replacement of major assets by:

- ~~e~~Ensuring that services and infrastructure are provided in a financially sustainable manner, with the appropriate levels of service to customers and the environment.
- ~~s~~Safeguarding infrastructure assets including physical assets and individuals by implementing appropriate asset management strategies and applying appropriate financial resources for those assets.
- ~~c~~Creating an environment where employees ~~play an are~~ integral ~~role~~ in the overall management of infrastructure assets ~~and fostering, creating and maintaining~~ asset management awareness throughout the organisation by ~~means of~~ training and development.
- ~~m~~Meeting legislative requirements for asset management.
- ~~e~~Ensuring resources and operational capabilities are established and ~~that~~ responsibility for asset management is allocated.
- ~~d~~Demonstrating transparent and responsible asset management processes that align with industry best practice.

Policy Scope

This ~~p~~Policy applies to all City employees ~~and~~ relevant contractors ~~involved in assisting to~~ ensuring the delivery of sustainable asset management services to the wider community.

Policy Statement

Background

Asset management practices impact directly on the core business of the City and appropriate asset management is required to achieve our strategic service delivery objectives.



Adopting asset management principles will assist the City in achieving its sStrategic lLong-tTerm pPlanning and fFinancial objectives.

Sustainable sService dDelivery ensures that services are delivered in a socially, economically and environmentally responsible manner that does not compromise the capacity of future generations to make their own choices ~~in regard to~~regarding resource allocation.

Sound aAsset mManagement practices enable sustainable service delivery by integrating customer expectations and, priorities, along with ~~and~~ an understanding of the trade-offs between risks, costs and service level performance.

Principles

The City needs to ~~ensure~~ provide sustainable long-term planning, financing, operation, maintenance, renewal, upgrade, and disposal of capital assets by:

1. ~~e~~Ensuring that the City’s capital assets are managed in a way provided in a manner that reflects sustainable financial, cultural, economic and environmental outcomes.;
2. complying with ~~Meeting~~ all relevant legislative and regulatory requirements.;
3. ~~d~~Demonstrating transparent and responsible aAsset mManagement processes that align with recognised demonstrable best-practices.;
4. ~~i~~Implementing sound aAsset mManagement plans and strategies while and providing sufficient financial resources to accomplish them by:
 - a. completing aAsset mManagement plans ~~will be completed~~ for all major asset areas;
 - b. incorporating eExpenditure projections from aAsset mManagement ~~plans into the~~ Plans will be incorporated into the City’s lLong-tTerm fFinancial pPlan;
 - c. conducting rRegular and systematic reviews of all asset plans will be applied to all asset plans to ensure that assets are managed, valued, and depreciated in accordance with appropriate best practices;
 - d. using rRegular inspections ~~will be used~~ as part of the asset management process to maintain ensure agreed service levels ~~and are maintained and to~~ identify asset renewal priorities;
 - e. rRenewing assets to meet agreed service levels as identified in adopted asset management plans, and ~~long-term~~long-term financial plans, with these the plans forming the basis of annual budget estimates that incorporate ing defined service levels and risk consequences defined;
 - f. ensuring that fFuture life cycle costs ~~will be~~ are reported and considered in all decisions ~~related ing~~ to new services and assets, as well as the and upgrading of existing services and assets;
 - g. determining future service levels and their associated delivery costs ~~Future service levels with associated delivery costs will be determined~~ in consultation with the community;
 - h. ~~e~~Ensuring that necessary capacity and other operational capabilities are provided, and that aAsset mManagement responsibilities are effectively allocated.;

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- i.

~~c~~Creating a corporate culture where all employees ~~contribute to play a part in the~~ overall care ~~of for~~ the City’s assets by providing necessary awareness, training and professional development; ~~and~~
- j.

~~p~~Providing ~~services and levels of service that the community is willing to pay for~~ those we serve with services and levels of service for which they are willing to pay.
5.

~~Management will~~ allocating resources to ensure sustainable continuous improvement in ~~relation to~~ asset management practices, within the ~~organisation’s~~ resource and financial constraints. ~~Management of the organisation and~~ will monitor ~~the~~ implementation progress and identify opportunities to achieve best practices.
6.

~~d~~Developing an Asset Management Improvement Strategy to guide the City’s improvements in ~~a~~Asset ~~m~~Management practices.
7.

~~i~~Incorporating ~~risk management~~ a consideration ~~s of risk management requirements into~~ decision-making processes.
8.

~~p~~rior to considering any major works, renewal, improvement, or creation of an asset, appropriate consideration must be given to the need for the asset, including capital, maintenance, operating, renewal, refurbishment, and upgrade costs. This consideration should be based on the following key principles:
- ~~“Whole of life” cost from creation to divestment of the asset.~~
 - ~~Options to renew before creating new assets.~~
 - ~~Asset forms part of an overall financial strategy.~~
 - ~~Origin and sustainability of funding sources.~~
 - ~~Non-asset owning solutions to meet the City’s service delivery objectives.~~
- and that the outcomes of this consideration be included in any subsequent report to Council.

Responsibility

~~Councillors are responsible for adopting the Asset Management Policy, allocating resources and providing high-level oversight of the delivery of the City’s asset management strategy and plans. This includes ensuring that City resources are properly allocated to support sustainable service delivery.~~

~~The Chief Executive Officer has overall responsibility for developing an asset management strategy, plans and procedures for the City. Additionally, the CEO is accountable for reporting on the status and effectiveness of the City’s asset management practices. :~~

Legislation / Local Law Requirements

Not Applicable

Other Relevant Policies / Key Documents

~~P103: Stakeholder Engagement~~ Communication and Consultation Policy

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<div>P501: Paths—Provision and Construction</div> <div>P502: Cycling Infrastructure</div> <div>P506: Road Rehabilitation Prioritisation</div> <div>P507: Path Replacement</div> <div>P508: Bus Shelter Provision and Replacement</div> <div>P607: Tenders and Expressions of Interest</div> <div>P609: Management and Sale of City Property Lease of City Owned Buildings</div> <div>P613: Capitalisation and Valuation of Fixed Assets</div> <div>P691: Business Excellence Framework</div>	
City of South Perth Long Term Financial Plan	
City of South Perth Risk Management Strategy	
City of South Perth Risk Management Framework—2024	
City of South Perth Strategic Community Plan 2021-2031	
City of South Perth Asset Management Plan 2013-2023s	
City of South Perth Asset Management Strategy	
ISO 55001	

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