

ATTACHMENTS

Ordinary Council Meeting

10 December 2024

Part 3 – 10.4.1, 10.4.2, 10.4.3, 10.4.4, 10.5.2 and 10.5.5

ATTACHMENTS TO AGENDA ITEMS

Ordinary Council Meeting - 10 December 2024

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Payment Listing November 2024

This schedule of accounts to be passed for payments covering the following:



AMOUNT (\$)

ELECTRONIC PAYMENTS

Electronic payments to creditors	402	4,922,434.51
Less: Cancelled EFT transactions		0.00
Total Electronic Payments to Creditors		4,922,434.51

CHEQUE PAYMENTS

Cheque payments to creditors	1	209.15
Less: Cancelled cheque transactions		0.00
Total Cheque Payments to Creditors		209.15

Total monthly payments to creditors 403 4,922,643.66

EFT payments to non creditors	90	81,791.25
Cheque payments to non creditors	14	11,881.52
Total payments to non creditors		93,672.77

Total EFT & Cheque payments 507 5,016,316.43

Credit Card Payments 103 20,179.11

Fleet Card Payments 32 2,210.04

Total November Payments 642 5,038,705.58

Payment Listing

EFT Payments

Reference	Date	Payee	Description	Amount (\$)
11473147	7/11/2024	West Coast Profilers Pty Ltd	Works-Hayman and Henley Roads	591,507.03
11473147	7/11/2024	Cleanaway	Rubbish/recycling service Jun-Aug24	358,439.12
11442867	14/11/2024	Cleanaway	Rubbish/Recycling Oct24	309,051.04
11382811	28/11/2024	West Coast Profilers Pty Ltd	Works at Henley St	291,127.71
12032924	21/11/2024	CITY OF COCKBURN	Kerbside hard waste disposal	272,610.65
08473273	18/11/2024	Deputy Commissioner of Taxation	PAYG	206,259.00
11382811	28/11/2024	Technology One Ltd	SaaS Fee 31/12/24-30/12/25	169,617.80
11442867	14/11/2024	Kwinana Energy Recovery	Waste Disposal Oct24	164,200.44
11382811	28/11/2024	Office of the Auditor General	Audit charges	114,950.00
11473147	7/11/2024	Classic Tree Services	Tree pruning services - various	93,052.21
12032924	21/11/2024	Synergy	Electricity usage	92,767.86
12032924	21/11/2024	Lightspeed Communications Aust Pty Ltd	Electrical work SP Foreshore	75,829.83
11382811	28/11/2024	Western Aust Treasury Corp	WATC Loan repayment	65,825.87
12032924	21/11/2024	Three Chillies Design	Pump track-GB	63,021.20
11382811	28/11/2024	Three Chillies Design	Supply of pump track GB Park	63,021.20
11473147	7/11/2024	T-Quip	Equipment-Mower	54,452.65
11473147	7/11/2024	Australian Parking & Revenue Control	Parking machine charges	44,002.57
11442867	14/11/2024	Eclipse Soils Pty Ltd	Turf supplies	41,162.00
11442867	14/11/2024	Enviro Sweep	Street sweeping	41,021.32
12032924	21/11/2024	Main Roads - WA	Works at Pether Road	38,536.85
12032924	21/11/2024	Asphaltech	Works at Cloister Ave	38,521.97
11442867	14/11/2024	Classic Tree Services	Tree pruning services - various	38,254.58
11473147	7/11/2024	Uniting Global Pty Ltd	Cleaning service	37,551.23
11382811	28/11/2024	T-Quip	Top dresser/spreader, equipment	37,050.80
11473147	7/11/2024	Go Doors	Auto door and motor control upgrade	36,399.00
11442867	14/11/2024	Perth Zoo	Card & Coin Machine takings	34,267.79
11382811	28/11/2024	Data#3 Limited	IT services	33,888.93
11473147	7/11/2024	PEAP CONTRACTORS PTY LTD	Supply/install Solar lights	32,874.63
11473147	7/11/2024	Altura - Height Safety Professionals	Audit-Roof access systems	31,900.00
12032924	21/11/2024	Definet Pty Ltd	IT services	31,868.10
12032924	21/11/2024	Hydroquip Pumps and Irrigation Pty Ltd	Pump service - various	31,054.54
11382811	28/11/2024	Drain Flow Services	Drainage services - various	26,330.70
11473147	7/11/2024	Axiis Contracting Pty Ltd	Road works - various	23,817.29
11473147	7/11/2024	Synergy	Electricity usage	23,328.55

Reference	Date	Payee	Description	Amount (\$)
11473147	7/11/2024	Sifting Sands	Playground sand cleans	22,219.70
11473147	7/11/2024	Greenway Turf Solutions Pty Ltd	Turf supply-SJMP	22,055.00
11473147	7/11/2024	Brightmark Group Pty Ltd	Cleaning services	21,081.78
11442867	14/11/2024	Building Commission	BS Levies Sep24	20,499.16
11382811	28/11/2024	Classic Tree Services	Tree pruning services - various	19,742.45
11442867	14/11/2024	McLeods Lawyers	Legal services	19,619.82
11473147	7/11/2024	ABM Landscaping	Landscaping service	19,615.20
11382811	28/11/2024	Capital Recycling	Recycled sand-Supply&Delivery	19,205.77
11473147	7/11/2024	Town Of Victoria Park	Transfer LG LSL	18,555.29
12032924	21/11/2024	Servicefm Pty Ltd	RCD Testing	18,324.01
11382811	28/11/2024	ID Consulting Pty LTd	Subscription fee	18,150.00
11382811	28/11/2024	Aha Consulting	Design&Facilitation-Urban Greening	17,606.60
12032924	21/11/2024	Infinity Training Australia	Training FY 24/25	17,325.00
12032924	21/11/2024	Department Of Planning Lands and Heritage	DAP Fees	17,120.00
11473147	7/11/2024	Yidarra Group Pty Ltd	Verge Mulching-Kent st	16,500.00
11442867	14/11/2024	Bunyip Contracting Pty Ltd	Landscape maintenance - various	15,949.44
11382811	28/11/2024	Ecojobs	Contract staff	15,883.46
11442867	14/11/2024	Go Doors	Service & Repairs	15,825.54
12032924	21/11/2024	Ecojobs	Contract Staff	14,920.27
11442867	14/11/2024	Baileys Fertilisers	Turf maintenance supply	14,077.80
11442867	14/11/2024	Western Aust Treasury Corp	WATC Loan repayment	13,374.15
11442867	14/11/2024	Capital Recycling	Grass/sand disposal	13,200.00
11442867	14/11/2024	Rolsteel Enterprises	Truck refurbishment	13,200.00
11382811	28/11/2024	Malco Flooring Pty Ltd	Flooring work SPCC	13,084.50
11473147	7/11/2024	Constructive Project Solutions Pty Ltd	Road Rehab works	12,760.44
11442867	14/11/2024	Ecojobs	Contract Staff	12,549.09
11382811	28/11/2024	Ngala - Boodja Aboriginal Landcare Ltd	Landscape maintenance - various	11,749.65
11473147	7/11/2024	Ecojobs	Contract Staff	11,620.30
11473147	7/11/2024	Great Southern Fuel Supplies	Fuel	11,365.62
11382811	28/11/2024	Robert Walters	Contract Staff	11,323.54
11442867	14/11/2024	Tyke Electrical	Electrical work	11,071.50
11442867	14/11/2024	Clublinks Management	CPGC development-City contribution	10,725.00
12032924	21/11/2024	Chivers Asphalt Pty Ltd	Supply/install Asphalt	10,604.00
11442867	14/11/2024	Environmental Industries Pty Ltd	Tree Watering service	10,592.62
11442867	14/11/2024	Greenway Turf Solutions Pty Ltd	Turf maintenance supplies	10,560.00
11382811	28/11/2024	Bunyip Contracting Pty Ltd	Landscape maintenance - various	10,537.01
11473147	7/11/2024	TK Elevator Australia Pty Ltd	Elevator service	10,403.42
11442867	14/11/2024	PLAY CHECK PTY LTD	Annual Audit-Playgrounds	9,900.00
11473147	7/11/2024	Ergolink	Office furniture	9,545.53
12032924	21/11/2024	Axiis Contracting Pty Ltd	Road works - various	9,300.86
11442867	14/11/2024	Jackson McDonald Lawyers	Legal services	9,286.20
11442867	14/11/2024	Kleenit	Pressure Cleaning	9,035.13
11442867	14/11/2024	JBA Surveys	Survey work	8,899.00
11382811	28/11/2024	Woodlands Distributors Agencies	Urban Bottle Filler	8,811.00
11473147	7/11/2024	Porter Consulting Engineers	Design & Tender review	8,745.00
11442867	14/11/2024	Art Display Hire	Wall Display hire-EAA24	8,415.00
11382811	28/11/2024	TK Elevator Australia Pty Ltd	Elevator service	8,364.40
11382811	28/11/2024	State Wide Turf Services	Turf maintenance charge	8,255.50
11473147	7/11/2024	Michael Fisher	Rates-PM Service	8,250.00
11382811	28/11/2024	Axiis Contracting Pty Ltd	Path repairs-Labouchere Road	8,229.27
11442867	14/11/2024	South Perth Bowling Club	Card & Coin Machine takings Oct24	8,226.55
11442867	14/11/2024	Australia Post Civic Centre	Postal charges	7,883.21
12032924	21/11/2024	SJR Civil Consulting Pty Ltd	Works at Op centre	7,777.00
11382811	28/11/2024	Synergy	Electricity usage	7,589.25
11473147	7/11/2024	Setonix Digital Pty Ltd	PM services	7,559.49
11382811	28/11/2024	Occuhealth Pty Ltd	Asbestos air monitoring-Heritage house	7,480.00
11442867	14/11/2024	City Of Canning	CLAG Grant Funding	7,448.24
11473147	7/11/2024	Redhawk Investments Pty Ltd	Engineering services - various	7,432.70
11382811	28/11/2024	Carringtons Traffic Services	Traffic mgmt - various	7,424.37
12032924	21/11/2024	Great Southern Fuel Supplies	Fuel	7,346.64
11382811	28/11/2024	Janissen Electrics	Electrical service	7,042.20
11442867	14/11/2024	Prestige Alarms	Service charge	6,922.30
11473147	7/11/2024	Ngala - Boodja Aboriginal Landcare Ltd	Landscape maintenance - various	6,645.10
11382811	28/11/2024	NTT Data	Annual subscription fee	6,500.01
11382811	28/11/2024	Optus Billing Services Pty Ltd	Phone/data charges	6,487.07
11473147	7/11/2024	FETCH PRINT PTY LTD	New Signage-Manning Library	6,347.00
11442867	14/11/2024	Adecco Australia Pty Ltd	Contract Staff	6,345.88
12032924	21/11/2024	Australian HVAC Services	Electrical services	6,272.19
11473147	7/11/2024	Statewide Line Marking	Line Marking	6,214.95
11473147	7/11/2024	WC Convenience Management Pty Ltd	Maintenance & Cleaning	6,182.96
11382811	28/11/2024	Statewide Line Marking	Line Marking	6,032.07
11442867	14/11/2024	BCITF	BCITF Levies-Oct 24	6,024.54
11442867	14/11/2024	Robert Walters	Contract staff	5,810.93

Reference	Date	Payee	Description	Amount (\$)
12032924	21/11/2024	McLeods Lawyers	Legal services	5,808.44
11442867	14/11/2024	Water Corporation	Water charges	5,801.11
11442867	14/11/2024	RTV Computers Pty Ltd	IT Supplies	5,797.00
12032924	21/11/2024	Ngala - Boodja Aboriginal Landcare Ltd	Landscape maintenance - various	5,641.02
11473147	7/11/2024	JBA Surveys	Survey work	5,610.00
11442867	14/11/2024	Djoona Pty Ltd	Old Mill First Nations Project	5,500.00
11382811	28/11/2024	Cut Above Collective	Event performance fee	5,500.00
11382811	28/11/2024	Environmental Industries Pty Ltd	Tree Watering service	5,482.20
11442867	14/11/2024	MMM WA Pty Ltd	Road works - various	5,210.87
11382811	28/11/2024	FETCH PRINT PTY LTD	Signage	5,148.00
11442867	14/11/2024	Jako Industries Pty Ltd	Remedial HVAC works	5,126.06
11442867	14/11/2024	South Perth United Football Club	Community Funding Grant	5,115.00
11382811	28/11/2024	WORK HEALTH PROFESSIONALS PTY LTD	Audiometric testing	5,027.00
11442867	14/11/2024	ACE+	Plumbing service	5,001.96
11473147	7/11/2024	Allied Security Australia	Security services	4,980.99
12032924	21/11/2024	Town Of Victoria Park	Supply of a birdwaterer	4,950.00
11442867	14/11/2024	Synergy	Electricity usage	4,905.54
11442867	14/11/2024	ChoiceOne	Contract Staff	4,874.97
11382811	28/11/2024	C & T Reticulation	Retic repairs	4,858.15
11382811	28/11/2024	CMW Geosciences Pty Ltd	Geotechnical services	4,829.00
12032924	21/11/2024	TPG Network Pty Ltd	Internet/Fibre optic services	4,763.00
12032924	21/11/2024	Classic Tree Services	Tree pruning services - various	4,616.71
11382811	28/11/2024	Fresh Catering and Events	Catering	4,536.95
11442867	14/11/2024	Argossee Greenhouse Technology Pty Ltd	Maintenance to shade structure-Nursery	4,531.06
11382811	28/11/2024	Porter Equipment Pty Ltd	Equipment for Hyundai Loader	4,466.88
11442867	14/11/2024	Systems Applied Pty Ltd	Subscription fee	4,400.00
11442867	14/11/2024	Australian Property Consultants	Report & Valuation	4,400.00
11442867	14/11/2024	Resource Recovery Group	Green Waste collection	4,347.20
11442867	14/11/2024	Transtage	Mobile stage-GBLC	4,301.00
11442867	14/11/2024	Fresh Catering and Events	Catering	4,162.40
12032924	21/11/2024	Beacon Equipment - Canning Vale	Equipment	4,079.00
11442867	14/11/2024	Axiis Contracting Pty Ltd	Path repairs Downey Dr	4,053.49
11382811	28/11/2024	Datacom Solutions (AU) Pty Ltd	SaaS monthly fees	3,990.78
11382811	28/11/2024	Kelyn Training Services	Staff Training service	3,990.00
11442867	14/11/2024	Kyocera	Photocopier charges	3,982.69
12032924	21/11/2024	Adecco Australia Pty Ltd	Contract Staff	3,930.52
11473147	7/11/2024	Milwise Pty Ltd	Landscaping installation	3,905.00
11442867	14/11/2024	Image Extra	Plastic Bollard	3,833.50
11442867	14/11/2024	LO-GO Appointments WA	Contract Staff	3,814.68
11442867	14/11/2024	T-Quip	Workshop supplies	3,747.00
11442867	14/11/2024	Syrinx Environmental Pty Ltd	Mt Henry Bush Maintenance	3,691.48
11442867	14/11/2024	C & T Reticulation	Retic Repairs	3,547.50
11442867	14/11/2024	Construction Information Systems Ltd	AUS-SPEC Complete	3,509.00
11382811	28/11/2024	GAF Traffic	Traffic mgmt	3,503.50
11473147	7/11/2024	Cameron Chisholm & Nicol (WA) Pty Ltd	DRP Meetings	3,478.75
11473147	7/11/2024	Totally Workwear - Belmont	Workwear	3,460.10
11442867	14/11/2024	Site Architecture Studio	Design & Documentation-Comer Reserve	3,445.75
11473147	7/11/2024	Adecco Australia Pty Ltd	Contract Staff	3,425.47
11382811	28/11/2024	Bunnings Building Supplies P/L	Supplies	3,349.61
11382811	28/11/2024	Blue Force Pty Ltd	Staff training	3,326.40
12032924	21/11/2024	Janissen Electrics	Electrical services	3,313.20
11473147	7/11/2024	Peter Wood Fencing Contractors	Install Bollards	3,305.50
11473147	7/11/2024	Drop Media Creative	Photography	3,300.00
11442867	14/11/2024	Apple Pty Ltd	IT Supplies	3,297.00
11442867	14/11/2024	Aquamonix	Replace transmitter	3,263.15
12032924	21/11/2024	Mastec Australia Pty Ltd	Bins	3,216.46
11473147	7/11/2024	RTV Computers Pty Ltd	IT Supplies	3,118.50
11382811	28/11/2024	Rotorwest Pty Ltd T/A Heliwest	Mosquito treatment	3,100.02
11382811	28/11/2024	Jackson McDonald Lawyers	Legal services	3,088.79
11382811	28/11/2024	UCI	Office furniture	3,080.00
11382811	28/11/2024	Programmed Property Services	Landscape maintenance-GB Park	3,074.50
11382811	28/11/2024	Contek Communications	Asbestos removal	3,052.50
12032924	21/11/2024	Sercul South East Region Centre Urban Landcare	Water quality monitoring	3,045.59
12032924	21/11/2024	Corsign WA Pty Ltd	Signs	3,003.00
12032924	21/11/2024	Castledine & Castledine	Sculpture at Mends Street	2,970.00
12032924	21/11/2024	Garrards Pty Ltd	Pest control	2,931.89
11442867	14/11/2024	Ngala - Boodja Aboriginal Landcare Ltd	Landscape maintenance - various	2,886.29
11442867	14/11/2024	Rotorwest Pty Ltd T/A Heliwest	Mosquito treatment	2,818.20
12032924	21/11/2024	Crayon	Microsoft Co-Pilot Licenses	2,785.48
11382811	28/11/2024	ACE+	Plumbing service	2,723.57
11442867	14/11/2024	Janissen Electrics	Electrical works	2,712.64
11382811	28/11/2024	ALS Library Services Pty Ltd	Library supplies	2,657.80
11442867	14/11/2024	Australian Parking & Revenue Control	Parking Ticket machine charges	2,635.90

Reference	Date	Payee	Description	Amount (\$)
12032924	21/11/2024	MMM WA Pty Ltd	Works at Hensman St	2,528.90
12032924	21/11/2024	Greenway Turf Solutions Pty Ltd	Turf supplies	2,477.92
11473147	7/11/2024	Tactile Indicators Perth Pty Ltd	TGSI Installation	2,454.00
11473147	7/11/2024	Classic Hire	Hire Message Board	2,450.25
11382811	28/11/2024	Adecco Australia Pty Ltd	Contract Staff	2,415.36
12032924	21/11/2024	Jako Industries Pty Ltd	Aircon repairs	2,362.47
11442867	14/11/2024	Josh Byrne & Associates Pty Ltd	Progress Claim-Urban Greening Strategy	2,347.73
11442867	14/11/2024	Maxima Tempskill	Contract Staff	2,333.83
11442867	14/11/2024	BCDS	Printers & Supplies-Rangers	2,307.80
11442867	14/11/2024	MP Rogers & Associates Pty Ltd	Professional Coastal engineering service	2,299.44
11442867	14/11/2024	Beacon Equipment - Canning Vale	Equipment	2,289.50
12032924	21/11/2024	Satellite Security Services Pty Ltd	Install boom gate	2,288.00
11442867	14/11/2024	WA Local Government Association	Staff course	2,251.80
11442867	14/11/2024	People Sense Pty Ltd	Staff Counselling service	2,248.40
11442867	14/11/2024	Drop Media Creative	Event photography	2,200.00
11473147	7/11/2024	Kleenit	Cleaning service	2,164.80
11473147	7/11/2024	WH Location Services Pty Ltd T/As Abaxa	Locate Service Melville Pde	2,157.48
11473147	7/11/2024	Marindust Sales	Works at Thomas Dalley Oval	2,145.00
11442867	14/11/2024	Corporate Challenge Events Pty Ltd	Team building	2,100.00
11382811	28/11/2024	AGS Metalwork	Refurb nursery trolley	2,090.00
11382811	28/11/2024	Michelle Culnane	Art Classes	2,080.00
12032924	21/11/2024	Jason Signmakers	Signs	2,041.00
11473147	7/11/2024	Janissen Electrics	Electrical works	1,980.00
11382811	28/11/2024	Fulton Hogan Industries Pty Ltd	Cold mix asphalt	1,980.00
11382811	28/11/2024	Bolinda Digital Pty Ltd	Library supplies	1,978.57
11382811	28/11/2024	Imperial Glass	Glass repairs	1,969.78
11442867	14/11/2024	Cleanflow Environmental Solutions	Waste Disposal	1,958.00
11382811	28/11/2024	Beacon Equipment - Canning Vale	Starter motor	1,953.00
11382811	28/11/2024	LO-GO Appointments WA	Contract Staff	1,904.52
08421774	15/11/2024	Easi Salary	Novated Lease	1,891.57
12032924	21/11/2024	Lock Stock & Farrell Locksmith	Locksmith service	1,882.80
11442867	14/11/2024	Porter Consulting Engineers	Drainage upgrades	1,870.00
11382811	28/11/2024	Swan Valley Landscape Supplies	Lawn level soil	1,870.00
12032924	21/11/2024	Connect Call Centre Services	After hours calls	1,850.43
11442867	14/11/2024	Indoor Gardens	Nursery supplies	1,837.00
11473147	7/11/2024	Seek Limited	Recruitment adverts	1,833.33
12032924	21/11/2024	Andrew William Milne	Box Gallery commission	1,750.00
12032924	21/11/2024	Imagesource Digital Solutions	Verge banners	1,729.20
11473147	7/11/2024	City of Joondalup	Transfer LG LSL	1,707.20
11442867	14/11/2024	Flick Aticimex Pty Ltd	Sanitation service	1,658.80
11442867	14/11/2024	Preston Street IGA	Catering	1,658.68
11442867	14/11/2024	West Coast Shade Pty Ltd	Shade sail repairs	1,650.00
11473147	7/11/2024	McLeods Lawyers	Legal services	1,629.98
12032924	21/11/2024	Imperial Glass	Glass repairs	1,617.29
11382811	28/11/2024	Kleenit	High Pressure Cleaning	1,606.00
11382811	28/11/2024	Tyrecycle Pty Ltd	Tyres	1,603.73
11442867	14/11/2024	Jason Signmakers	Signs	1,600.41
12032924	21/11/2024	Alinta	Gas usage	1,596.70
11442867	14/11/2024	Fully Promoted Perth CBD T/A EmbroidMe Perth CBD	Workwear	1,586.75
11382811	28/11/2024	Harrison Electrics Pty Ltd	Remove/relocate bee colonies	1,556.50
11382811	28/11/2024	Como Panel And Paint	Car repairs	1,516.32
11473147	7/11/2024	Omnicom Media Group Australia Pty Ltd	Public notices	1,468.36
12032924	21/11/2024	C & T Reticulation	Retic repairs	1,413.50
12032924	21/11/2024	Acurix Networks	Service renewal-Public Wifi	1,398.10
11442867	14/11/2024	StrataGreen	Supplies	1,346.32
11473147	7/11/2024	Shakespeare Solutions	Artwork hanging system	1,328.22
12032924	21/11/2024	Redhawk Investments Pty Ltd	Engineering services - various	1,320.00
11473147	7/11/2024	West-Sure Group Pty Ltd	Cash Collection	1,317.92
11473147	7/11/2024	WA Local Government Association	Staff course	1,309.00
11382811	28/11/2024	Freo Fire Maintenance Services Pty Ltd	Service & Maintenance	1,280.40
11442867	14/11/2024	Eastern Metropolitan Regional Council	Mattress recycling	1,260.00
11442867	14/11/2024	Toolmart Australia Pty Ltd	Tools	1,239.20
12032924	21/11/2024	Cora Bike Rack Pty Ltd	Bike Racks	1,233.10
12032924	21/11/2024	Australian Institute of Management	Gala dinner	1,180.00
11442867	14/11/2024	Bolinda Digital Pty Ltd	Library supplies	1,177.33
11442867	14/11/2024	Cat Haven	Animal Welfare	1,105.00
11382811	28/11/2024	Drop Media Creative	Event filming	1,100.00
11442867	14/11/2024	Hospitality Worldwide Pty Ltd	Kitchen supplies	1,012.24
12032924	21/11/2024	Telstra Ltd - 3614257768	Phone charges	1,007.41
11442867	14/11/2024	Vetwest Animal Hospitals Pty Ltd	Vet Services	989.25
11473147	7/11/2024	Kennards Hire	Hire equipment	975.80
12032924	21/11/2024	NOMA Pty Ltd	DRP Meetings	968.00
11442867	14/11/2024	Swan Event Hire	Event set up	964.60

Reference	Date	Payee	Description	Amount (\$)
11473147	7/11/2024	Imperial Glass	Glass Repairs	947.21
11442867	14/11/2024	City of Belmont	Animal Welfare BE547D	915.00
11382811	28/11/2024	AO Lets Go	Install Artwork	907.50
11473147	7/11/2024	Tyre Connect	Tyres	906.40
11382811	28/11/2024	Omnicom Media Group Australia Pty Ltd	Local Govt. Tenders	895.13
12032924	21/11/2024	JBA Surveys	Line Marking survey	880.00
11382811	28/11/2024	Cundall	DRP Meetings	880.00
11473147	7/11/2024	ACE+	Plumbing service	869.12
11442867	14/11/2024	Asphaltech	Works at Monash Ave	866.43
11442867	14/11/2024	Total Green Recycling	E-Waste Recycling	864.37
11382811	28/11/2024	Blackwoods	Supplies	850.17
11473147	7/11/2024	Waterlogic Australia Pty Ltd	Service of water cooler units	828.14
11382811	28/11/2024	Burson Automotive Pty Ltd	Auto parts	817.03
12032924	21/11/2024	Classic Hire	Hire of message board	814.00
11382811	28/11/2024	PEAP CONTRACTORS PTY LTD	Supply/install sub meter	784.30
11473147	7/11/2024	Auslan (WA) Pty Ltd	Interpreting service	783.90
08421774	15/11/2024	Deputy Child Support Registrar	Child Support Agency	781.24
11382811	28/11/2024	Martin Jaine Sculptures	Bird waterer	780.00
11473147	7/11/2024	Beacon Equipment - Canning Vale	Equipment	774.00
11473147	7/11/2024	Western Aust Treasury Corp	WATC Loan repayment	750.76
11442867	14/11/2024	Ecocycle Pty Ltd	Fluoro Tube & globe Recycling	748.00
11382811	28/11/2024	Total Green Recycling	E-Waste Recycling	722.63
11473147	7/11/2024	MDM Entertainment	Library supplies	704.95
11442867	14/11/2024	Blackwoods	Supplies	691.05
11382811	28/11/2024	Modern Teaching Aids Pty Ltd	Library supplies	672.05
11382811	28/11/2024	International Fuel Equipment & Services	Fuel Bowser repairs-SJMP	670.23
11473147	7/11/2024	Plant Assessor	Membership renewal	660.00
11382811	28/11/2024	Alinta	Gas usage	655.65
12032924	21/11/2024	TK Elevator Australia Pty Ltd	Elevator service	649.00
11473147	7/11/2024	Fast Track Approvals Pty Ltd	BS services	627.00
11442867	14/11/2024	Imagesource Digital Solutions	Flyers&Posters	627.00
11382811	28/11/2024	Mr M McGuire	Welcome to country	620.00
11442867	14/11/2024	Ron Nyisztor	EAA 2024-Curator	600.00
11442867	14/11/2024	Town Of Victoria Park	Animal Welfare VP660D	586.40
11382811	28/11/2024	AAAC Towing Pty Ltd	Towing service	583.00
11382811	28/11/2024	Nashtec Auto Electrics	Electrical testing	580.00
12032924	21/11/2024	Green Workz Pty Ltd	Turf maintenance supplies	577.50
11382811	28/11/2024	WINC Australia Pty Ltd	Office supplies	576.41
11382811	28/11/2024	Tool Kit Depot	Tools	569.45
12032924	21/11/2024	Mymedia	Media monitoring service	559.02
11473147	7/11/2024	Holcim (Australia) Pty Ltd	Concrete	541.75
11382811	28/11/2024	Holcim (Australia) Pty Ltd	Concrete	541.75
11442867	14/11/2024	WINC Australia Pty Ltd	Office supplies	535.72
11382811	28/11/2024	Boral Construction Materials Group Ltd	Cement	534.16
11473147	7/11/2024	Insight Urbanism Pty Ltd	DRP Meetings	532.40
11442867	14/11/2024	Boral Construction Materials Group Ltd	Cement	531.94
11382811	28/11/2024	Great Southern Fuel Supplies	Fuel	522.29
11382811	28/11/2024	Our Ruby Girl/Vehaan	Catering	512.30
11442867	14/11/2024	Bunnings Building Supplies P/L	Supplies	495.75
11382811	28/11/2024	Bolinda Publishing Pty Ltd	Library supplies	495.37
11442867	14/11/2024	New Town Toyota	Auto parts	483.79
11473147	7/11/2024	Galaxy 42 Pty Ltd	Review of Chart of Accounts	481.25
11473147	7/11/2024	J Gourdis Landscapes	Garden Maintenance	480.00
11382811	28/11/2024	Domus Nursery	Nursery supplies	435.88
11382811	28/11/2024	Totally Workwear - Belmont	Workwear	429.92
11473147	7/11/2024	Boral Construction Materials Group Ltd	Cement	428.98
11382811	28/11/2024	Parker Black & Forrest Pty Ltd	Locksmith service	425.15
11473147	7/11/2024	CTi5 Pty Ltd	Cash collection	420.75
11382811	28/11/2024	Complete Office Supplies Pty Ltd	Office supplies	418.15
11473147	7/11/2024	Australia Post Library	Postal charges	412.49
12032924	21/11/2024	City of Vincent	Animal Welfare V226D	407.50
12032924	21/11/2024	WINC Australia Pty Ltd	Supplies	396.77
11442867	14/11/2024	Constructive Project Solutions Pty Ltd	Road Rehab works	394.96
12032924	21/11/2024	Legacy Psychology	Coaching for staff	385.00
11382811	28/11/2024	Legacy Psychology	Staff coaching	385.00
11473147	7/11/2024	Sonic HealthPlus Pty Ltd	Staff medicals	383.90
11442867	14/11/2024	Waterlogic Australia Pty Ltd	Water unit rental	371.30
11442867	14/11/2024	Laundry Express	Linen service	368.09
11382811	28/11/2024	St John Ambulance Aust (WA) Inc.	Event Health services	366.30
11442867	14/11/2024	Redhawk Investments Pty Ltd	Concrete Chute Repair	363.00
11442867	14/11/2024	Alinta	Gas usage	360.85
11382811	28/11/2024	Light Application Pty Ltd	Maintenance	352.00
11442867	14/11/2024	Wall To Wall Carpets	Repairs SPCC	350.00

Reference	Date	Payee	Description	Amount (\$)
11442867	14/11/2024	Fruit N Vegies R Us	Fruit baskets	350.00
11442867	14/11/2024	Direct Trades Supply Pty Ltd	Supplies	347.24
11382811	28/11/2024	Water2Water Pty Ltd	Service & Repairs-Hydrotap	328.90
12032924	21/11/2024	City of Belmont	Animal Welfare BE551D	320.00
08421774	15/11/2024	Local Govt Racecourses & Cemeteries Emp Union	Union LGRCEU	308.00
11442867	14/11/2024	Ms S Zulsdorf	Reimbursement-ARGC Meeting	305.00
11442867	14/11/2024	Warwick McLean Gately	Reimbursement-ARGC Meeting	305.00
11442867	14/11/2024	Reino International	Credit card transactions	301.19
12032924	21/11/2024	Institute of Public Administration Australia WA Div	Achievement awards	300.00
11473147	7/11/2024	Blackwoods	Supplies	298.70
12032924	21/11/2024	Bunnings Building Supplies P/L	Supplies	297.98
11442867	14/11/2024	AARCO Environmental Solutions	Asbestos removal	294.25
11382811	28/11/2024	Bidfood Perth	Council chamber supplies	289.13
11442867	14/11/2024	Iron Mountain Aust Group Pty Ltd	Archive services	287.34
11382811	28/11/2024	Preston Street IGA	Catering	282.50
11473147	7/11/2024	Battery World Welshpool	Batteries	280.21
11442867	14/11/2024	Optus Billing Services Pty Ltd	Phone/data charges	272.08
11442867	14/11/2024	Sonic HealthPlus Pty Ltd	Staff medicals	261.80
12032924	21/11/2024	Sonic HealthPlus Pty Ltd	Staff medicals	261.80
11382811	28/11/2024	Sonic HealthPlus Pty Ltd	Staff medicals	261.80
12032924	21/11/2024	Parker Black & Forrest Pty Ltd	Locksmith service	247.50
11473147	7/11/2024	Harvey Fresh	Supplies	247.43
12032924	21/11/2024	Harvey Fresh	Milk supply	247.43
11473147	7/11/2024	WINC Australia Pty Ltd	Office supplies	245.26
11442867	14/11/2024	Bidfood Perth	Council chamber supplies	226.74
12032924	21/11/2024	Zali R Morgan	Speaker fee-EAA 24	220.00
11382811	28/11/2024	Swan Towing Service	Towing service	220.00
12032924	21/11/2024	Fresh Catering and Events	Catering	218.90
11382811	28/11/2024	Bin Bath Australia Pty Ltd	Bin cleaning	217.80
11442867	14/11/2024	Battery World Welshpool	Batteries	215.00
11473147	7/11/2024	TenderLink.Com	Public tenders	212.30
11473147	7/11/2024	SEM Distribution	Newspaper supplies	204.59
11382811	28/11/2024	Joshua John Serafini	Food Relief 24/25	200.00
11473147	7/11/2024	StrataGreen	Supplies	194.67
11382811	28/11/2024	Lock Stock & Farrell Locksmith	Locksmith service	190.00
11382811	28/11/2024	Western Resource Recovery Pty Ltd	Grease Trap waste	181.50
11473147	7/11/2024	Fully Promoted Perth CBD T/A EmbroidMe Perth CBD	Workwear	176.64
12032924	21/11/2024	Vetwest Animal Hospitals Pty Ltd	Animal welfare	176.00
12032924	21/11/2024	Workpower Inc	Fold letters	170.50
08421774	15/11/2024	Health Insurance Fund of WA	Health Insurance Fund of WA	166.00
12032924	21/11/2024	Allpest WA	Pest control	165.00
11382811	28/11/2024	Allpest WA	Pest Control	165.00
08421774	15/11/2024	Australian Services Union	Union ASU	159.00
11442867	14/11/2024	City Of Melville	Animal Welfare M030C	150.00
11473147	7/11/2024	Bunnings Building Supplies P/L	Supplies	147.79
11382811	28/11/2024	Unicard Systems Pty Ltd	IT Supplies	121.28
11473147	7/11/2024	Vetwest Animal Hospitals Pty Ltd	Animal welfare	115.75
11473147	7/11/2024	Toolmart Australia Pty Ltd	Tools	109.00
12032924	21/11/2024	Zanzara	Nursery supplies	107.55
11382811	28/11/2024	Moray & Agnew Perth	Legal services	103.84
12032924	21/11/2024	Waterlogic Australia Pty Ltd	Water cooler-GBLC	85.54
11382811	28/11/2024	Waterlogic Australia Pty Ltd	Water cooler-GBLC	85.54
11382811	28/11/2024	Imagesource Digital Solutions	Bookmarks	82.50
11442867	14/11/2024	Corsign WA Pty Ltd	Signage	81.40
11442867	14/11/2024	Curtin Primary School	Book Awards	80.00
11382811	28/11/2024	Collier Primary School	Book Awards	80.00
11442867	14/11/2024	MDM Entertainment	Library supplies	75.68
11442867	14/11/2024	CleverPatch Pty Ltd	Library supplies	74.18
11382811	28/11/2024	Allied Security Australia	Security services	71.56
11442867	14/11/2024	Harvey Fresh	Milk Supplies	69.49
11382811	28/11/2024	Harvey Fresh	Milk Supplies	69.49
11382811	28/11/2024	RTV Computers Pty Ltd	IT Supplies	60.50
12032924	21/11/2024	Kulbardi	Office supplies	57.86
12032924	21/11/2024	Complete Office Supplies Pty Ltd	Office supplies	57.38
12032924	21/11/2024	MDM Entertainment	Library services	56.76
12032924	21/11/2024	Data#3 Limited	Azure Services	51.24
11382811	28/11/2024	Department Of Transport - Regos	Jetty Licence-Elderfield St	46.45
11442867	14/11/2024	South Perth Primary School	Book Awards	40.00
12032924	21/11/2024	Department Of Transport-Vehicle Search fees	Vehicle search fees	36.40
11442867	14/11/2024	City Of Gosnells	Animal Welfare G914C	35.00
11442867	14/11/2024	Aussie Natural Spring Water	Bottled water unit rental	32.25
11382811	28/11/2024	Aussie Natural Spring Water	Bottled water unit	32.25
12032924	21/11/2024	Telstra Ltd - 0682525000 Landlines	Phone Charges	31.90

Reference	Date	Payee	Description	Amount (\$)
11382811	28/11/2024	Jan Augustin	Reimbursement	29.91
11382811	28/11/2024	Iron Mountain Aust Group Pty Ltd	Archive services	22.00
11473147	7/11/2024	Zircodata Pty Ltd	Storage service	11.51
Sub Total				4,922,434.51

Cheque Payments

Reference	Date	Payee	Description	Amount (\$)
13174784	7/11/2024	City of South Perth - Petty Cash	Petty Cash-Civic Centre	209.15
Sub Total				209.15

Non Creditor EFT Payments

Reference	Date	Payee	Description	Amount (\$)
11473147	7/11/2024	Hensman Park Tennis Club Inc	Community Funding Grant	5,500.00
11442867	14/11/2024	Lease Equity Trust Account	Community Funding Grant	5,500.00
11382811	28/11/2024	Mr David & Bethea Gaze	Refund overpayment rates	4,355.03
11382811	28/11/2024	TECCWA Inc	Refund PRB	2,750.00
08312236	15/11/2024	The Late Estate of Alan France	Refund overpayment of rates	2,667.48
11473147	7/11/2024	Scott Price	Sale of Artwork 2024	2,625.00
11382811	28/11/2024	Alzheimers's Australia WA Ltd	Refund PRB	2,600.00
11382811	28/11/2024	Cure Brain Cancer Foundation	Refund PRB	2,600.00
11442867	14/11/2024	Dearbhla MacGowan	RRAB	2,200.00
11382811	28/11/2024	Coastview Australia	RRAB-33 Norfolk St	2,200.00
11382811	28/11/2024	Vanessa Kane	RRAB	2,200.00
11382811	28/11/2024	Vanessa Kane	RRAB	2,200.00
11382811	28/11/2024	Coastview Australia	RRAB-39 Goss Ave	2,200.00
12032924	21/11/2024	ERG Administration Pty Ltd	Refund PRB	2,060.00
12032924	21/11/2024	Orlando David&Tijana Catenacci	Refund hall/swipe card bond	2,055.00
08312236	15/11/2024	Salt Property Group	Refund overpayment of rates-50B Lockhart	1,757.73
11442867	14/11/2024	Fisaya Odumade Odukoya	Refund hall/swipe card bond	1,700.00
11473147	7/11/2024	Chinese Language Teachers Assoc. of WA	Refund hall/swipe card bond	1,541.00
11382811	28/11/2024	Mr Theadore Marchese	Refund overpayment of rates	1,349.51
11473147	7/11/2024	Keen to Care Australia Pty Ltd	Refund hall/swipe card bond	1,072.00
11473147	7/11/2024	Briony Susan McCarthy	Refund hall/swipe card bond	1,070.00
11473147	7/11/2024	F Bibi & N A Ollite	Refund hall/swipe card bond	1,070.00
11473147	7/11/2024	The Owners of Civic Heart 99 Mill Point	Refund hall/swipe card bond	1,070.00
11473147	7/11/2024	Sarah Hamid Ali	Refund hall/swipe card bond	1,070.00
11442867	14/11/2024	Fisaya Odumade Odukoya	Refund hall/swipe card bond	1,070.00
11442867	14/11/2024	G Madanlal & V G Masand	Refund hall/swipe card bond	1,070.00
11442867	14/11/2024	The WA Sri Lankan Assoc. Inc.	Refund hall/swipe card bond	1,070.00
11442867	14/11/2024	Pakistanis in Australia Inc	Refund hall/swipe card bond	1,070.00
11382811	28/11/2024	Australian Christians	Refund hall/swipe card bond	1,055.00
11382811	28/11/2024	Basit Bin Al Sheikh	Refund hall/swipe card bond	1,055.00
11382811	28/11/2024	Griffin Projects Group Pty Ltd	Refund overpayment on DR#5010555	1,050.00
11442867	14/11/2024	Jean D Ah-Sue & K C Man	Refund hall/swipe card bond	792.50
11382811	28/11/2024	Ms J L Rickards	75 Crossing Subsidy	771.90
11442867	14/11/2024	Lisa Resch	RRAB	750.00
08312236	15/11/2024	Dianne Cochrane	Reimbursement for reticulation-35 Comer	684.75
11473147	7/11/2024	Melita Lee Jagiello	Refund hall/swipe card bond	620.00
11473147	7/11/2024	Jessica Mary Kain	Refund hall/swipe card bond	620.00
11442867	14/11/2024	Indonesia Chamber of WA Inc	Refund hall/swipe card bond	620.00
11442867	14/11/2024	Avinka Wijetilleke	Refund hall/swipe card bond	620.00
11382811	28/11/2024	The Perth Waldorf School Ass. Inc.	Refund hall/swipe card bond	620.00
11382811	28/11/2024	Siti Ali	Refund hall/swipe card bond	620.00
11382811	28/11/2024	Jazcorp Australia Pty Ltd	Refund hall/swipe card bond	620.00
11382811	28/11/2024	Isabella D Sasongko	Refund hall/swipe card bond	605.00
11473147	7/11/2024	Loan-Waterford#1/Nicholas Hunter	Refund of overpayment	550.00
11473147	7/11/2024	Alice Hu Yun Bin	RRAB	500.00
11442867	14/11/2024	Outdoor World Wangara	RRAB-2 Bruce St	500.00
11442867	14/11/2024	Mwalim Salim Ally	Refund PRB	500.00
11473147	7/11/2024	Natalie Bompard	Sale of Artwork 2024	390.00
11442867	14/11/2024	Pakistanis in Australia Inc	Refund hire fees SPCC	350.00
11442867	14/11/2024	Susan Van Dijken	Home Safety & Security equipment	300.00
12032924	21/11/2024	Ciara Ryan	Home Safety & Security Equipment	300.00
11473147	7/11/2024	Dena Gower	Sale of Artwork 2024	262.50
11473147	7/11/2024	Debra Harris	Home Safety & Security equipment	250.00
11473147	7/11/2024	Wayde Devine	Home Safety & Security equipment	250.00
11442867	14/11/2024	Emma De Giorgio & Joshua Kahn	Home Safety & Security equipment	250.00
11442867	14/11/2024	Nicholas Anderson	Home Safety & Security equipment	250.00
11442867	14/11/2024	Hayley Prendiville	Home Safety & Security equipment	250.00
11442867	14/11/2024	Claire Rodoreda	Home Safety & Security equipment	250.00
12032924	21/11/2024	Suzy Fewster	Home Safety & Security Equipment	250.00

Reference	Date	Payee	Description	Amount (\$)
12032924	21/11/2024	Brendon Moffatt	Home Safety & Security Equipment	250.00
12032924	21/11/2024	Emily Tan	Home Safety & Security Equipment	250.00
12032924	21/11/2024	Pang Siang Lee	Home Safety & Security Equipment	250.00
12032924	21/11/2024	Jia Pow	Home Safety & Security Equipment	250.00
11382811	28/11/2024	Lachlan Abbott	Home Safety & Security Equipment	250.00
11382811	28/11/2024	Blake Callinan	Home Safety & Security Equipment	250.00
11382811	28/11/2024	Phil Alvaro	Home Safety & Security Equipment	250.00
11382811	28/11/2024	Lanny Seaman	Home Safety & Security Equipment	250.00
11382811	28/11/2024	Shandel D'Alesio	Home Safety & Security Equipment	250.00
11442867	14/11/2024	Glen Sach	Refund infringement costs	235.45
11442867	14/11/2024	Care Australia	Refund overpayment of rates	232.02
11442867	14/11/2024	Giovanni Pruiti-Ciarello	Home Safety & Security equipment	230.95
11473147	7/11/2024	Veta Holmes	Sale of Artwork 2024	225.00
11442867	14/11/2024	Janice Lui	Sale of Artwork-EAA 2024	210.00
11382811	28/11/2024	Igor Dzeba	Refund infringement costs	206.40
11473147	7/11/2024	Joshua Serafini	Food relief Program 24/25	200.00
11442867	14/11/2024	Joshua Serafini	Food Relief Program 2024	200.00
11442867	14/11/2024	Mrs N Samuel Ho	Individual Grant	200.00
11442867	14/11/2024	Emma Reid	Individual Grant	200.00
12032924	21/11/2024	Joshua Serafini	Food Relief Program 2024	200.00
11382811	28/11/2024	Sarah Wardle	Individual Grant	200.00
11473147	7/11/2024	Tess Rafferty	Sale of Artwork 2024	187.50
12032924	21/11/2024	Ravil Ulumbekov	Sale of Artwork-EAA 2024	149.25
11442867	14/11/2024	Louise Paterson	Home Safety & Security equipment	149.00
11442867	14/11/2024	Jenni Vacca	Sale of Artwork 2024	112.50
11442867	14/11/2024	Hazelton Property Group	Refund duplicated payment	49.28
12032924	21/11/2024	Owners of 40 Gardner Street	Refund hire of GBLC MR	38.00
12032924	21/11/2024	Owners of 33 Torridon Ave	Refund for hire of GBLC	38.00
11382811	28/11/2024	Tony Liu	Refund hire of GBLC badminton	36.00
14191518	8/11/2024	Julian Cowan	Refund Receipt D000043829	21.25
14191518	8/11/2024	Julian Cowan	Refund Receipt D000043827	21.25
Sub Total				81,791.25

Non Creditor CHQ Payments

Reference	Date	Payee	Description	Amount (\$)
15151981	14/11/2024	Michelle & Mario Terri	Refund credit	4,069.68
11560331	28/11/2024	Martin Houchin	Refund for overpayment	1,827.27
11560331	28/11/2024	Gil Mangoba	Refund hall/swipe card bond	1,070.00
11560331	28/11/2024	Robyn & Robert Carter	Refund for pension	954.35
15151981	14/11/2024	Donna Perrie & Lynne Kermack	Refund for pension	883.85
15151981	14/11/2024	Suzanne & Patrick Tracey	Refund for pension	786.49
10420449	12/11/2024	Amber Bennison	Emerging Artist 2024- People's Choice	750.00
15151981	14/11/2024	Edith Angel & Osman Soto	Refund for pension	720.42
15151981	14/11/2024	Valerie Gmeiner	Refund for pension	205.96
15151981	14/11/2024	Roslyn & Peter Shipp	Refund for pension	196.50
15311381	21/11/2024	Muslim Youth WA	Refund hall hire fees	117.00
15151981	14/11/2024	John Cummins	Refund for pension	100.00
15151981	14/11/2024	Yuk Y Wong & Chung H Miu	Refund for pension	100.00
15151981	14/11/2024	Janos Tiborc	Refund for pension	100.00
Sub Total				11,881.52

Excluding: Voided Payments:

Reference	Date	Payee	Description	Amount (\$)
				0.00
			Total Cancelled EFT	0.00

Excluding: Cancelled Cheques

Reference	Date	Payee	Description	Amount (\$)
				0.00
			Total Cancelled Cheques	0.00

Credit Card Transactions

Reference	Date	Payee	Description	Amount (\$)
PC00000603	28/10/2024	1PASSWORD TORONTO ON	Subscription renewal for existing Password Manager softw	2,551.78
PC00000583	14/10/2024	QANTAS AIRWAYS LIMITED MASCOT	Flights to present at IPWEA International Asset Managem	1,221.70
PC00000602	22/10/2024	Intuit Mailchimp Sydney AUS	Electronic direct mail - monthly subscription	1,064.52
PC00000582	7/10/2024	Tickets*2024 Inter BELROSE AUS	2024 International Volunteer Day Garden Party	1,053.18
PC00000604	22/10/2024	TECWORKS OSBORNE PARKWA	Phone repairs	703.34
PC00000578	29/10/2024	COLES 0356COLES 0356 KARAWARA AUS	Home Karawara Food Relief	690.83
PC00000579	15/10/2024	COLES 0356COLES 0356 KARAWARA AUS	Home Karawara Food Relief Groceries	636.44
PC00000490	1/10/2024	COLES 0356COLES 0356 KARAWARA AUS	Home Karawara Shop	628.11

Reference	Date	Payee	Description	Amount (\$)
PC00000602	7/10/2024	FACEBK *JZFHA4252 fb.me/ads IRL	Social media advertising	597.14
PC00000579	8/10/2024	COLES 0356COLES 0356 KARAWARA AUS	HOME Karawara Food Relief program - groceries Coles sh	591.01
PC00000578	22/10/2024	COLES 0356COLES 0356 KARAWARA AUS	HOME Karawara Food Relief program - groceries Coles sh	584.72
PC00000586	4/10/2024	ZLR*Perth Business Re Welshpool AUS	Equipment Delivery	469.85
PC00000576	15/10/2024	MURDOCH UNIVERSITY VET MURDOCH	Veterinary services	456.45
PC00000576	17/10/2024	STATE LAW PUBLISHER WEST PERTH	Bushfire Control Officer and Firebreak Notice in Governm	431.73
PC00000587	10/10/2024	SQ *PICKLEBALL SUPERST Wilston QL	Pickleball Starter Package - replacement equipment	425.00
PC00000586	4/10/2024	SEC*PUBLIC LIBRARIES W KARRINYUP WA	Public Libraries Western Australia (PLWA) Subscription	407.30
PC00000576	25/10/2024	STRIKE BOWLING MELBOURNE VIC	Team building	402.72
PC00000584	30/10/2024	IWG AUSTRALIA BUSINESS SYDNEY NSW	Hire of external meeting room	371.25
PC00000576	24/10/2024	IWG AUSTRALIA BUSINESS SYDNEY NSW	Offsite room hire for mediation	356.40
PC00000602	21/10/2024	SKED SOCIAL MELBOURNE VIC	Social media platform - monthly subscription	343.75
PC00000480	2/10/2024	OFFICEWORKS Bentleigh EaAUS	Emerging artist event stationary and general office station	340.79
PC00000498	2/10/2024	Intuit Mailchimp Sydney AUS	Electronic direct mail - monthly subscription	335.45
PC00000577	31/10/2024	COMSUPPLY BELMONT	Viewing window toilet Civic Centre door	303.53
PC00000579	17/10/2024	WANESADV OSBORNE PARKWA	Obituary (Manning Seniors) Josephine Syme	223.25
PC00000602	10/10/2024	STK*Shutterstock 8666633954 NY	Stock footage - monthly subscription	218.90
PC00000602	18/10/2024	REDBOOTH AUBURN CA	RedboothTeam project management tool - monthly subsc	215.50
PC00000579	16/10/2024	LIGHTINTHEBOX PORTLAND OR	Halloween at the Hun - SPYN Costumes	185.29
PC00000588	25/10/2024	FRINGE WORLD NORTHBRIDGE	Fringeworld registration 2025	175.00
PC00000577	10/10/2024	COMSUPPLY BELMONT	Escape lever for exit door mortice	173.31
PC00000588	28/10/2024	OFFICEWORKS Bentleigh EaAUS	Portable speaker for Cultural development events	169.00
PC00000605	11/10/2024	OFFICEWORKS Bentleigh EaAUS	Learning Pack Supplies	167.40
PC00000588	10/10/2024	OLN RESTAURANT ORDER PERTH WA	Catering for EAA 2024 judging night	161.00
PC00000577	29/10/2024	PETSTOCK BELMONT WA PT BELMONT	Tar for Old Mill re-sealing	159.95
PC00000580	18/10/2024	KMART Mulgrave AUS	K-Mart Bike month to school	157.50
PC00000587	31/10/2024	WORKPOWER INCORPORATED OSBORNE PARK	Service - Placing A4 Letters in envelopes	147.99
PC00000577	30/10/2024	SEC*City of South Pert South Perth WA	Development Approval fees for Hazel McDougall House F	147.00
PC00000580	31/10/2024	HOST BIBRA LAKE WA	Home Karawara - Food Relief - gloves and oil	139.56
PC00000587	7/10/2024	BUNNINGS GROUP LTD HAWTHORN EAS	GBLC Operations - Toolkit for staff use	125.00
PC00000588	14/10/2024	OFFICEWORKS Bentleigh EaAUS	EAA art labels etc	121.48
PC00000578	21/10/2024	Coles Online 0465 RIVERTO AUS	Halloween at the hub	106.95
PC00000589	4/10/2024	COLES 0296COLES 0296 Angelo StreeAUS	EAA 2024 Business social sundowner door prize	105.95
PC00000476	2/10/2024	SP JB HI-FI ONLINE SOUTHBANK VIC	Portable speaker for Under 5s program music	104.99
PC00000498	2/10/2024	Google ADS2983744886 Sydney AUS	Google Ads	104.60
PC00000499	2/10/2024	TIKTOK ADS SYDNEY AUS	Social media advertising - Tik Tok	103.92
PC00000602	25/10/2024	HENRYMS241024NB MANNING WA	One of five vouchers as part of the Customer Satisfaction	103.74
PC00000580	29/10/2024	KMART Mulgrave AUS	Halloween at the Hub - Photo Frames	100.00
PC00000588	7/10/2024	COLES 0296COLES 0296 Angelo StreeAUS	EAA Peoples Choice Award prize	100.00
PC00000602	25/10/2024	JOTFORM PTY LTD MORTLAKE AUS	Online forms - monthly subscription	81.35
PC00000587	3/10/2024	COLES 0356COLES 0356 KARAWARA AUS	Fruit & Snacks for GBLC Holiday Programs	79.87
PC00000583	21/10/2024	SP THE FLOWER RUN OSBORNE PARKWA	Sympathy flowers	79.00
PC00000482	1/10/2024	LAMP REPLACEMENTS AUST OSBORNE PARK	New Light globes	70.49
PC00000579	18/10/2024	OFFICEWORKS 0601OFFICE E VICTORIA PAUS	Halloween at the Hub - Stationary	65.06
PC00000496	1/10/2024	IKEA PTY LTD Tempe NSW	USB A - USB C leads - for spares and replacement.	65.00
PC00000603	28/10/2024	+INTNL TRANSACTION FEE	International transaction fee for renewing existing Passw	63.79
PC00000588	17/10/2024	PRESTON STREET IGA COMO WA	EAA 2024 Catering judging night	57.07
PC00000576	9/10/2024	Tickets*Fremantle BELROSE AUS	Fremantle Design Week Designing Cities Symposium - Cr I	52.60
PC00000602	23/10/2024	ZAPIER.COM/CHARGE SAN FRANCISCCA	Monthly subscription - workflow automation	50.27
PC00000576	18/10/2024	COLES 0296COLES 0296 Angelo StreeAUS	World Menopause Morning Tea	47.85
PC00000588	25/10/2024	FARMER JACKS COMO COMO WA	Flowers and décor 2024 EAA Business Sundowner	47.57
PC00000579	10/10/2024	Dominos Estore Victori dominos.com.AUS	SPYN Meeting	45.00
PC00000578	25/10/2024	KMART 1278KMART 1278 E VICTORIA PAUS	Toys and Books for Halloween at Hub	44.20
PC00000576	9/10/2024	Tickets*Fremantle BELROSE AUS	East Village at Knutsford: a climate-positive development	41.35
PC00000576	9/10/2024	Tickets*Fremantle BELROSE AUS	East Village at Knutsford: a climate-positive development	41.35
PC00000475	1/10/2024	+ANNUAL FEE	Annual Credit Card fee	40.00
PC00000477	1/10/2024	+ANNUAL FEE	Annual Fee	40.00
PC00000481	1/10/2024	+ANNUAL FEE	Annual Fee	40.00
PC00000482	1/10/2024	+ANNUAL FEE	Annual Fee	40.00
PC00000483	1/10/2024	+ANNUAL FEE	Annual fee	40.00
PC00000484	1/10/2024	+ANNUAL FEE	Annual Fee	40.00
PC00000485	1/10/2024	+ANNUAL FEE	Annual fee	40.00
PC00000486	1/10/2024	+ANNUAL FEE	Annual fee	40.00
PC00000487	1/10/2024	+ANNUAL FEE	Annual fee	40.00
PC00000488	1/10/2024	+ANNUAL FEE	Annual credit card fee	40.00
PC00000489	1/10/2024	+ANNUAL FEE	Annual fee credit card	40.00
PC00000491	1/10/2024	+ANNUAL FEE	Annual Fee	40.00
PC00000492	1/10/2024	+ANNUAL FEE	Annual fee	40.00
PC00000494	1/10/2024	+ANNUAL FEE	Annual Fee	40.00
PC00000495	1/10/2024	+ANNUAL FEE	Bank Annual Fee	40.00
PC00000496	1/10/2024	+ANNUAL FEE	Annual fee for credit card.	40.00
PC00000497	1/10/2024	+ANNUAL FEE	Credit card annual fee	40.00
PC00000499	1/10/2024	+ANNUAL FEE	Annual bank fee	40.00

Reference	Date	Payee	Description	Amount (\$)
PC00000586	30/10/2024	TWO BANANA BOOKS PTY L SUBIACO	Library Book	34.99
PC00000587	3/10/2024	BUNNINGS GROUP LTD HAWTHORN EAS	Cable ties for Manning Bike Track Signage & velcro dots for	32.62
PC00000590	17/10/2024	WESTERN METROPOLITAN R SHENTON PARK	Disposing of asbestos collected by EHOs	25.00
PC00000591	10/10/2024	PUBLIC TRANSPORT AUTHO PERTH	Public Transport to attend WALGA event	24.50
PC00000601	10/10/2024	EasyPark PRAHRAN AUS	Parking for Security conference in the Perth City.	20.59
PC00000602	7/10/2024	COLES 0296COLES 0296 Angelo StreeAUS	Catering	19.60
PC00000602	7/10/2024	Intuit Mailchimp Sydney AUS	Electronic direct mail – monthly subscription	16.68
PC00000590	30/10/2024	POST COMO LPO COMO	Postage for sending bag thermometers to Testo	15.30
PC00000579	18/10/2024	KMART 1278KMART 1278 E VICTORIA PAUS	Halloween at the Hub - Tableclothes	15.00
PC00000590	18/10/2024	DISC DRUGSTORE WFORD KARAWARA WA	Purchase of alcohol swabs for EHOs - use during inspectio	13.99
PC00000591	18/10/2024	CPP Council House Perth WA	Parking to attend SAT	12.12
PC00000583	31/10/2024	LUCKY CHARM KARAWARA KARAWARA WA	40 Years of Service Card	6.00
PC00000578	29/10/2024	IGA MANNING MANNING WA	Cable Ties	5.80
PC00000602	18/10/2024	+INTNL TRANSACTION FEE	RedboothTeam project management tool - monthly subsc	5.39
PC00000582	14/10/2024	MURDOCH UNIVERSITY MURDOCH	Murdoch University Parking	4.80
PC00000591	9/10/2024	PUBLIC TRANSPORT AUTHO PERTH	Public transport to attend WALGA event	3.50
PC00000591	9/10/2024	PUBLIC TRANSPORT AUTHO PERTH	Public transport to attend WALGA event	3.50
PC00000602	25/10/2024	+INTNL TRANSACTION FEE	Jotform International Transaction Fee	2.03
PC00000581	4/10/2024	PRIME VIDEO CHANNELS SYDNEY NSW	Credit, charged in error	-9.99
PC00000585	9/10/2024	Tickets*Fremantle BELROSE AUS	Partial refund for Climate Positive Development Tour	-40.00
PC00000581	17/10/2024	KMART Mulgrave AUS	Bike locks not available	-58.50
PC00000479	2/10/2024	Teds Camera Stores Southbank AUS	Refund as item was not delivered.	-109.90
Total Credit Card Payments				20,179.11

Fleet Card Payments

Reference	Date	Payee	Description	Amount (\$)
F219658	3/10/2024	VICTORIA PARK EAST (526) Unleaded (91 RON - E10)	1GZK670 Toyota RAV4	85.73
F247181	12/10/2024	CASUARINA (751) Unleaded (91 RON - E10)	1HZB419 Mazda CX5	81.50
F223072	18/10/2024	DUNCRAIG (799) Unleaded (91 RON - E10)	1HCS579 CX5 GT	81.17
F247181	28/10/2024	SOUTH PERTH (838) Unleaded (91 RON - E10)	1HZB419 Mazda CX5	80.57
F247181	3/10/2024	VICTORIA PARK EAST (527) Unleaded (91 RON - E10)	1HZB419 Mazda CX5	80.34
F233532	20/10/2024	AMPOL FOODARY FORREST HIG (001444) Unleaded (91 RON - E10)	1HMH370 Toyota RAV4	79.95
F223072	28/10/2024	DUNCRAIG (934) Unleaded (91 RON - E10)	1HCS579 CX5 GT	77.47
F247182	27/10/2024	MANDURAH (004572) Unleaded (91 RON - E10)	1HZB420 Mazda CX5	77.18
F233532	12/10/2024	AMPOL FOODARY O'CONNOR (001462) Unleaded (91 RON - E10)	1HMH370 Toyota RAV4	75.54
F223073	23/10/2024	CANNING VALE (037510) Unleaded (91 RON - E10)	1HCS580 CX5 GT	75.52
F233531	5/10/2024	EG AMPOL 94028 AVELEY (195539) Unleaded (91 RON - E10)	1HNM747 Toyota RAV4	74.08
F247181	30/09/2024	VICTORIA PARK EAST (457) Unleaded (91 RON - E10)	1HZB419 Mazda CX5	72.80
F254784	26/10/2024	MYAREE (024089) Unleaded (91 RON - E10)	1IJQ429 Toyota RAV4	72.70
F244208	11/10/2024	MULLALOO (012160) Premium Diesel	1HWR221 DMax 23MY SX CREW CAB UTE HIGH RIDE	70.92
F235379	1/10/2024	ATTADALE (033975) Unleaded (91 RON - E10)	1HNY194 Toyota KLUGER	70.83
F235379	15/10/2024	ATTADALE (034517) Unleaded (91 RON - E10)	1HNY194 Toyota KLUGER	70.18
F248463	16/10/2024	AMPOL FOODARY BENTLEY (001870) Premium Diesel	1HZP020 D-Max	65.45
F247181	22/10/2024	SOUTH PERTH (296) Unleaded (91 RON - E10)	1HZB419 Mazda CX5	61.94
F223146	12/10/2024	MANDURAH (003871) Unleaded (91 RON - E10)	1HBW211 Toyota RAV4	61.17
F223073	3/10/2024	CANNING VALE (036690) Unleaded (91 RON - E10)	1HCS580 CX5 GT	57.06
F244208	1/10/2024	BELDON (025374) Premium Diesel	1HWR221 DMax 23MY SX CREW CAB UTE HIGH RIDE	55.95
F254784	8/10/2024	AMPOL FOODARY MOSMAN PARK (000626) Unleaded (91 RON - E10)	1IJQ429 Toyota RAV4	45.81
F241092	28/10/2024	AMPOL FOODARY NEDLANDS (000569) Unleaded (91 RON - E10)	1HSW934 Yaris Cross Hybrid GXL	45.52
F223146	6/10/2024	MANDURAH (003581) Unleaded (91 RON - E10)	1HBW211 Toyota RAV4	43.96
F241939	7/10/2024	BELLEVUE (105427) Unleaded (91 RON - E10)	1HTP234 Toyota YARIS CROSS HYBRID	43.07
F223146	30/09/2024	SOUTH PERTH (901) Unleaded (91 RON - E10)	1HBW211 Toyota RAV4	42.83
F240344	30/10/2024	REDCLIFFE (504) Unleaded (91 RON - E10)	1HRX277 Yaris Cross Hybrid GXL	40.71
F223072	8/10/2024	DUNCRAIG (719) Unleaded (91 RON - E10)	1HCS579 CX5 GT	40.36
F223072	30/09/2024	DUNCRAIG (490) Unleaded (91 RON - E10)	1HCS579 CX5 GT	39.43
F247181	24/10/2024	SOUTH PERTH (020218) Clean and Detail	1HZB419 Mazda CX5	33.00
F236052	4/10/2024	AMPOL FOODARY MELVILLE (001543) Unleaded (91 RON - E10)	1HOL267 Toyota RAV4	28.80
F179720	9/10/2024	Replacement Card Fulfilment	1GBZ028	16.50
Grand Total				1,948.04
Management Fee				262.00
Total Fleetcare				2,210.04

**City of South Perth
Statement of Financial Position**

Details	30 November 2024	30 November 2023	30 June 2024
	\$	\$	\$
CURRENT ASSETS			
Cash & Cash Equivalents	98,805,913	88,893,803	65,550,349
Trade & Other Receivables	15,428,049	15,020,510	8,918,867
Other Current Assets	2,256,481	1,547,346	2,294,548
Assets Held For Sale	-	23,057,508	-
TOTAL CURRENT ASSETS	116,490,442	128,519,167	76,763,763
NON-CURRENT ASSETS			
Trade & Other Receivables	5,540,872	9,820,378	5,660,370
Investments (LGHT & RRC)	243,164	240,345	243,164
Property, Plant & Equipment	312,662,831	313,112,855	312,925,465
Infrastructure	480,920,757	482,535,719	482,690,597
Intangibles	102,870	156,104	125,159
TOTAL NON-CURRENT ASSETS	799,470,494	805,865,401	801,644,755
TOTAL ASSETS	915,960,936	934,384,568	878,408,518
CURRENT LIABILITIES			
Trade & Other Payables	11,485,055	10,704,713	7,094,264
Borrowings	3,427,492	3,317,933	3,374,601
Provisions	4,570,895	4,486,846	4,796,529
Liabilities Held For Sale	-	24,951,153	6,357,538
Grant Obligations	7,221,718	5,963,103	-
TOTAL CURRENT LIABILITIES	26,705,159	49,423,748	21,622,931
NON-CURRENT LIABILITIES			
Borrowings	4,938,276	8,365,768	6,610,353
Provisions	518,697	551,917	518,697
TOTAL NON-CURRENT LIABILITIES	5,456,973	8,917,685	7,129,049
TOTAL LIABILITIES	32,162,132	58,341,433	28,751,981
NET ASSETS	883,798,804	876,043,136	849,656,537
EQUITY			
Retained Surplus	149,560,770	141,052,499	145,414,003
Reserves - Cash Backed	48,142,941	39,631,563	46,653,582
Revaluation Surplus	651,952,827	663,303,954	651,943,532
Net Profit/Loss	34,142,266	32,055,118	5,645,420
TOTAL EQUITY	883,798,804	876,043,136	849,656,537

**City of South Perth
Statement of Change in Equity
30th November 2024**

	30 November 2024 \$	30 November 2023 \$	30 June 2024 \$
RESERVES			
Cash Backed			
Balance at beginning of reporting period	46,653,582	37,284,802	37,284,802
Aggregate transfers to Retained Earnings	(81,815)	(941,017)	(5,461,492)
Aggregate transfers from Retained Earnings	1,571,174	3,287,779	14,830,273
Balance at end of reporting period	<u>\$ 48,142,941</u>	<u>\$ 39,631,563</u>	<u>\$ 46,653,582</u>
Non - Cash Backed			
Asset Revaluation Reserve	651,952,827	663,303,954	651,943,532
Balance at end of reporting period	<u>\$ 651,952,827</u>	<u>\$ 663,303,954</u>	<u>\$ 651,943,532</u>
TOTAL RESERVES	<u><u>\$ 700,095,768</u></u>	<u><u>\$ 702,935,518</u></u>	<u><u>\$ 698,597,115</u></u>
RETAINED EARNINGS			
Balance at beginning of reporting period	151,059,423	143,399,261	143,399,261
Realised Revaluation Reserve	(9,295)	-	11,383,522
Change in Net Assets from Operations	34,142,266	32,055,118	5,645,420
Aggregate transfers to Reserves	(1,571,174)	(3,287,779)	(14,830,273)
Aggregate transfers from Reserves	81,815	941,017	5,461,492
Balance at end of reporting period	<u>\$ 183,703,036</u>	<u>\$ 173,107,618</u>	<u>\$ 151,059,423</u>
TOTAL EQUITY	<u><u>\$ 883,798,804</u></u>	<u><u>\$ 876,043,136</u></u>	<u><u>\$ 849,656,537</u></u>

City of South Perth
Statement of Financial Activity
30 November 2024

Original Budget 2024/25	Revised Budget 2024/25		YTD Budget	YTD Actual	YTD Variance Budget	Note	YTD % Variance Budget
OPERATING ACTIVITIES							
Revenue from Operating Activities							
46,065,448	46,065,448	Rates revenue	45,065,448	45,167,376	101,928	F	0%
20,339,186	20,339,186	Fees and charges	14,064,523	14,551,775	487,252	F	3%
1,907,400	1,907,400	Grants, subsidies and contributions	177,472	231,264	53,792	F	30%
4,878,124	4,878,124	Interest revenue	2,259,415	2,340,713	81,298	F	4%
473,429	473,429	Other revenue	164,239	230,402	66,163	F	40%
73,663,587	73,663,587		61,731,098	62,521,529	790,432	F	1%
Expenditure from operating activities							
28,834,033	28,834,033	Employee expenses	12,406,126	11,700,663	705,463	F	6%
26,268,902	26,268,902	Materials and contracts	9,459,517	9,353,527	105,989	F	1%
1,817,700	1,817,700	Utility charges	790,392	694,364	96,028	F	12%
649,485	649,485	Insurance expenses	649,485	724,715	(75,230)	U	-12%
14,130,786	14,130,786	Depreciation and amortisation	5,935,290	5,879,809	55,481	F	1%
1,032,736	1,032,736	Other expenses	304,869	420,505	(115,636)	U	-38%
366,731	366,731	Interest expenses	143,601	143,601	-		0%
73,100,374	73,100,374		29,689,279	28,917,183	772,095	F	3%
563,213	563,213	Net Operating Surplus/ (Deficit)	32,041,819	33,604,346	1,562,527	F	5%
Operating activities excluded from budgeted deficiency							
14,130,786	14,130,786	Depreciation excluded from operating activity	5,935,290	5,879,809	55,481	F	1%
14,694,000	14,694,000	Amount attributable to Operating Activities	37,977,109	39,484,155	1,507,046	F	4%
INVESTING ACTIVITIES - INFLOWS / (OUTFLOWS)							
7,493,633	7,695,528	Capital grants, subsidies and contributions	725,364	549,981	(175,383)	U	-24%
274,870	274,870	Proceeds on Disposal of Assets	-	132,312	132,312	F	0%
(9,307,070)	(10,441,330)	Payments for purchase of property, plant & equipment	(878,742)	(1,119,917)	(241,175)	U	-27%
(17,296,780)	(17,751,801)	Payments for construction of infrastructure	(3,083,031)	(2,849,433)	233,598	F	8%
(18,835,347)	(20,222,733)	Amount attributable to Investing Activities	(3,236,409)	(3,287,057)	(50,648)	U	-2%
FINANCING ACTIVITIES - INFLOW / (OUTFLOWS)							
8,511,691	8,511,691	Transfers from cash backed reserves (restricted assets)	146,000	81,815	(64,185)	U	-44%
53,513	53,513	Proceeds from self supporting loans	25,850	25,850	-		0%
3,871,385	3,871,385	Underground Power	3,310,000	3,388,650	78,650	F	2%
(3,374,601)	(3,374,601)	Loan Principal Repayments	(1,619,186)	(1,619,186)	-		0%
(10,283,092)	(10,283,092)	Transfers to Reserves	(1,437,973)	(1,571,174)	(133,200)	U	-9%
(5,500,000)	(5,500,000)	Movement in Grant Obligations	-	-	-		0%
-	-	Movement in Deferred Rates (Non-Current)	-	12,603	12,603	F	0%
4,550,000	4,550,000	Proceeds from New Borrowings	-	-	-		0%
(2,171,104)	(2,171,104)	Amount attributable to Financing Activities	424,690	318,559	(106,131)	U	-25%
MOVEMENT IN SURPLUS OR DEFICIT							
6,312,451	6,312,451	Surplus or deficit at the start of the financial year	6,312,451	13,230,640	6,918,189	F	110%
14,694,000	14,694,000	Amount attributable to operating activities	37,977,109	39,484,155	1,507,046	F	4%
(18,835,347)	(20,222,733)	Amount attributable to investing activities	(3,236,409)	(3,287,057)	(50,648)	U	-2%
(2,171,104)	(2,171,104)	Amount attributable to financing activities	424,690	318,559	(106,131)	U	-25%
-	(1,387,385)	Surplus or deficit at the end of the period	41,477,841	49,746,298	8,268,456	F	20%

City of South Perth 2024/2025 Operating Revenue and Expenditure Budget Versus Actual

30-November-2024

Key Responsibility Area	YTD Budget \$	YTD Actual \$	Variance \$	Var F/U	Var %	Revised Budget \$	Original Budget \$
REVENUE							
Corporate Services							
Governance							
Animal Care Facility	89,746	87,165	(2,581)	U	-3%	198,000	198,000
Fire Prevention	1,233	13,777	12,544	F	1017%	3,000	3,000
Parking	1,114,547	1,193,464	78,917	F	7%	2,475,400	2,475,400
Rangers	37,705	36,760	(945)	U	-3%	75,000	75,000
Total Revenue - Governance	1,243,231	1,331,166	87,935	F	7%	2,751,400	2,751,400
Finance							
Investment Activities	1,929,876	1,938,305	8,428	F	0%	5,376,526	5,376,526
Financial Services	1,241	590	(651)	U	-52%	2,979	2,979
Rating Services	45,672,535	45,844,266	171,730	F	0%	46,944,448	46,944,448
Property Management - Commercial	128,919	126,871	(2,048)	U	-2%	298,893	298,893
Recoverable Costs	42,841	73,629	30,788	F	72%	80,000	80,000
Total Revenue - Finance	47,775,413	47,983,660	208,247	F	0%	52,702,846	52,702,846
People & Performance							
Human Resources	-	2,298	2,298	F	100%	-	-
Total Revenue - People & Performance	-	2,298	2,298	F	100%	-	-
Corporate Services Total	49,018,644	49,317,124	298,479	F	1%	55,454,246	55,454,246
Development & Community Services							
CCR Admin	-	1,700	1,700	F	100%	-	-
Community Projects	-	4,187	4,187	F	100%	50,000	50,000
Community Events	48,000	20,632	(27,368)	U	-57%	56,000	56,000
Major Events	-	-	-		0%	15,000	15,000
Public Art	-	14,107	14,107	F	100%	-	-
Facility Hire	291,250	302,176	10,926	F	4%	531,000	531,000
Recreation Admin	112,133	125,430	13,297	F	12%	221,800	221,800
George Burnett Leisure Centre Operations	82,917	105,008	22,091	F	27%	187,000	187,000
Total Revenue - Community, Culture & Recreation	534,300	573,239	38,939	F	7%	1,060,800	1,060,800
Library Services							
Library Services	2,854	2,669	(185)	U	-6%	4,750	4,750
Civic Centre Library	5,633	10,342	4,708	F	84%	11,600	11,600
Manning Library	3,575	4,780	1,205	F	34%	8,100	8,100
Old Mill	750	2,394	1,644	F	219%	1,800	1,800
Total Revenue - Library Services	12,812	20,185	7,373	F	58%	26,250	26,250
Development Services							
Planning Services	214,583	372,923	158,339	F	74%	275,000	275,000
Building Services	144,167	180,903	36,736	F	25%	250,000	250,000
Pool Services	190,000	210,129	20,129	F	11%	190,000	190,000
Health Services	4,875	20,464	15,589	F	320%	11,700	11,700
Preventative Services	45,208	61,629	16,420	F	36%	132,500	132,500
Total Revenue - Development Services	598,833	846,046	247,213	F	41%	859,200	859,200
Strategic Planning							

Key Responsibility Area	YTD Budget \$	YTD Actual \$	Variance \$	Var F/U	Var %	Revised Budget \$	Original Budget \$
Infrastructure							
Engineering							
Network Operations	11,250	5,264	(5,986)	U	-53%	27,000	27,000
Roads and Drainage	69,617	116,957	47,341	F	68%	618,400	618,400
Total Revenue - Engineering	80,867	122,221	41,355	F	51%	645,400	645,400
Parks and Environment							
CPGC	2,533,514	2,576,138	42,624	F	2%	6,133,116	6,133,116
Park Operations	87,583	116,587	29,004	F	33%	425,000	425,000
Total Revenue - Parks and Environment	2,621,097	2,692,725	71,627	F	3%	6,558,116	6,558,116
Waste, Fleet & Facilities							
BLDG Maintenance - Recreation Centres	-	6,426	6,426	F	100%	-	-
Fleet Management	12,500	13,225	725	F	6%	30,000	30,000
Recycling Centre	46,667	50,546	3,880	F	8%	112,000	112,000
Waste Collection	8,805,377	8,879,791	74,414	F	1%	8,917,575	8,917,575
Total Revenue - Waste, Fleet & Facilities	8,864,544	8,949,989	85,445	F	1%	9,059,575	9,059,575
Infrastructure Total	11,566,508	11,764,935	198,427	F	2%	16,263,091	16,263,091
Total Revenue	61,731,098	62,521,529	790,432	F	1%	73,663,587	73,663,587
EXPENDITURE							
Office of the CEO							
Office of the CEO							
Office of the CEO	297,666	297,612	54	F	0%	644,349	644,349
Total Expense - Office of the CEO	297,666	297,612	54	F	0%	644,349	644,349
Office of the CEO Total	297,666	297,612	54	F	0%	644,349	644,349
Corporate Services							
Director of Corporate Services							
Corporate Services	122,483	125,758	(3,275)	U	-3%	287,878	287,878
Total Expense - Director of Corporate Services	122,483	125,758	(3,275)	U	-3%	287,878	287,878
Customer, Communications & Engagement							
Customer Services Admin	599,186	560,610	38,576	F	6%	1,369,803	1,369,803
Marketing & Communications	356,558	273,659	82,899	F	23%	863,698	863,698
Publications	12,250	24,641	(12,391)	U	-101%	77,000	77,000
Total Expense - Customer, Communications & Engagement	967,995	858,910	109,085	F	11%	2,310,501	2,310,501
Finance							
Investment Activities	49,256	49,256	-		0%	140,276	140,276
Financial Services	1,509,550	1,528,148	(18,597)	U	-1%	2,773,844	2,773,844
Rating Services	161,665	115,378	46,286	F	29%	417,825	417,825
Property Management - Commercial	16,875	16,875	-		0%	33,750	33,750
Recoverable Costs	86,647	75,297	11,350	F	13%	161,800	161,800
PreSchools	21,307	21,030	278	F	1%	50,831	50,831
Total Expense - Finance	1,845,300	1,805,984	39,316	F	2%	3,578,326	3,578,326
Information Systems							
Information Services	2,093,964	1,965,884	128,080	F	6%	5,477,919	5,477,919
Records Management	94,706	93,905	801	F	1%	223,849	223,849
Total Expense - Information Systems	2,188,670	2,059,788	128,881	F	6%	5,701,767	5,701,767
Governance							
Governance Admin	400,290	400,593	(303)	U	0%	1,004,875	1,004,875
Council Members	256,476	244,428	12,048	F	5%	618,091	618,091
Council Functions	84,166	66,654	17,511	F	21%	212,648	212,648
Animal Care Facility	125,363	119,015	6,348	F	5%	288,132	288,132
Fire Prevention	10,930	6,277	4,653	F	43%	77,129	77,129
Parking	398,192	382,418	15,775	F	4%	1,057,237	1,057,237
Rangers	211,311	221,605	(10,294)	U	-5%	490,771	490,771
Total Expense - Governance	1,486,728	1,440,990	45,738	F	3%	3,748,883	3,748,883
People & Performance							
Organisational Performance	166,627	149,294	17,333	F	10%	355,146	355,146
Human Resources	492,478	457,696	34,783	F	7%	1,101,273	1,101,273
Work Health & Safety	132,391	131,529	862	F	1%	335,402	335,402
Total Expense - People & Performance	791,496	738,518	52,978	F	7%	1,791,821	1,791,821
Corporate Services Total	7,402,672	7,029,948	372,724	F	5%	17,419,176	17,419,176

Key Responsibility Area	YTD Budget \$	YTD Actual \$	Variance \$	Var F/U	Var %	Revised Budget \$	Original Budget \$
Development & Community Services							
Development & Community Services	98,531	120,919	(22,387)	U	-23%	343,868	343,868
Total Expense - Director of Development & Community Services	98,531	120,919	(22,387)	U	-23%	343,868	343,868
Community, Culture & Recreation							
CCR Admin	269,632	265,079	4,554	F	2%	650,010	650,010
Community Projects	232,642	313,178	(80,536)	U	-35%	712,094	712,094
Citizens Centre - South Perth	36,261	58,784	(22,523)	U	-62%	113,173	113,173
Citizens Centre - Manning	66,621	66,476	145	F	0%	155,678	155,678
Community Events	323,399	305,610	17,789	F	6%	765,268	765,268
Major Events	5,000	-	5,000	F	100%	80,000	80,000
Summer Events	14,583	61,616	(47,032)	U	-323%	220,000	220,000
Functions	29,000	16,163	12,837	F	44%	54,000	54,000
Public Art	32,979	40,157	(7,178)	U	-22%	78,904	78,904
Facility Hire	244,113	230,886	13,227	F	5%	587,908	587,908
George Burnett Leisure Centre Operations	240,717	246,350	(5,633)	U	-2%	588,852	588,852
Total Expense - Community, Culture & Recreation	1,494,948	1,604,299	(109,351)	U	-7%	4,005,886	4,005,886
Collier Park Village							
Collier Park Village	58,745	39,283	19,463	F	33%	58,745	58,745
Total Expense - Collier Park Village	58,745	39,283	19,463	F	33%	58,745	58,745
Library Services							
Civic Centre Library	779,221	694,075	85,146	F	11%	1,867,574	1,867,574
Manning Library	453,142	378,607	74,534	F	16%	1,110,567	1,110,567
Old Mill	35,143	13,238	21,905	F	62%	93,860	93,860
Heritage House	19,506	9,507	9,999	F	51%	32,678	32,678
Total Expense - Library Services	1,287,012	1,095,428	191,584	F	15%	3,104,678	3,104,678
Development Services							
Planning Services	627,784	531,682	96,102	F	15%	1,463,415	1,463,415
Compliance	78,996	46,502	32,494	F	41%	186,740	186,740
Building Services	203,428	158,107	45,321	F	22%	506,559	506,559
Health Services	257,738	221,739	35,999	F	14%	605,820	605,820
Analytical Services	5,208	1,100	4,108	F	79%	12,500	12,500
Pest Control	1,900	15,206	(13,306)	U	-700%	50,000	50,000
Total Expense - Development Services	1,175,055	974,335	200,720	F	17%	2,825,033	2,825,033
Strategic Planning							
Strategic Planning	179,468	124,646	54,822	F	31%	501,772	501,772
Total Expense - Strategic Planning	179,468	124,646	54,822	F	31%	501,772	501,772
Development & Community Services Total	4,293,760	3,958,909	334,851	F	8%	10,839,983	10,839,983
Infrastructure							
Director Infrastructure Services							
Director Infrastructure Services	135,598	126,195	9,402	F	7%	376,292	376,292
Total Expense - Director Infrastructure Services	135,598	126,195	9,402	F	7%	376,292	376,292
Assets and Infrastructure Support							
Assets and Infrastructure Support	576,214	480,196	96,018	F	17%	1,509,638	1,509,638
Total Expense - Assets and Infrastructure Support	576,214	480,196	96,018	F	17%	1,509,638	1,509,638
Engineering							
Engineering Administration	318,320	273,632	44,688	F	14%	1,105,450	1,105,450
Civil Design	301,755	258,146	43,610	F	14%	791,486	791,486
Network Operations	39,738	21,645	18,093	F	46%	230,000	230,000
Underground Power	75,908	75,908	-	0%	0%	178,423	178,423
Roads and Drainage	4,523,016	4,566,409	(43,393)	U	-1%	11,674,820	11,674,820
Total Expense - Engineering	5,258,737	5,195,739	62,998	F	1%	13,980,179	13,980,179
Park and Environment							
Parks and Environment Administration	88,944	105,362	(16,417)	U	-18%	324,778	324,778
CPGC	1,689,500	1,770,608	(81,108)	U	-5%	4,022,165	4,022,165
Park Operations	4,915,285	4,929,451	(14,166)	U	0%	11,615,583	11,615,583
Total Expense - Parks and Environment	6,693,730	6,805,421	(111,691)	U	-2%	15,962,525	15,962,525

Key Responsibility Area	YTD Budget \$	YTD Actual \$	Variance \$	Var F/U	Var %	Revised Budget \$	Original Budget \$
Waste, Fleet & Facilities							
Waste, Fleet and Facilities Administration	197,277	217,072	(19,795)	U	-10%	651,036	651,036
Environment	194,439	200,050	(5,611)	U	-3%	591,586	591,586
Fleet Management	830,015	794,367	35,648	F	4%	1,488,870	1,488,870
Recycling Centre	223,370	219,809	3,561	F	2%	531,425	531,425
Waste Collection	1,682,078	1,810,509	(128,431)	U	-8%	4,366,608	4,366,608
Recycling Collection	538,041	378,906	159,135	F	30%	1,308,913	1,308,913
Building & Assets	1,365,683	1,402,451	(36,768)	U	-3%	3,429,793	3,429,793
Total Expense - Waste, Fleet & Facilities	5,030,902	5,023,163	7,739	F	0%	12,368,232	12,368,232
Infrastructure Total	17,695,181	17,630,714	64,467	F	0%	44,196,866	44,196,866
Total Expenditure	29,689,279	28,917,183	772,095	F	3%	73,100,373	73,100,373
Net Position	32,041,819	33,604,346	1,562,527	F	5%	563,214	563,214

City of South Perth Collier Park Golf Club - Mini Golf

30 November 2024

1. Actual Revenue

	* November 2024 Actual \$	YTD Actual \$	Prior Year Actual Total \$
Revenue	21,365	111,644	313,822
Expenses	6,589	33,603	81,949
Net Revenue	14,776	78,042	231,873

* Estimate based on figures from the Course Controller.

2. Capital Expenditure

a) Initial Expenditure	\$1,983,117
b) Accumulated Depreciation	\$274,627
c) Net Carrying Value	<u>\$1,708,490</u>

3. Business Case Assumptions

a) Annual Revenue (page 5)	\$350,000
Payback Period (page 5)	6 years
b) Capital Cost of Facility (page 3)	\$2,000,000
c) Annual Operating Cost (page 5)	\$100,000

Note page reference is per Council adopted Business Plan

4. Return of Revenue to the Major Community Facilities Reserve

	* November 2024 Actual \$	YTD Actual \$	Prior Year Actual Total \$
Return to the Major Community Facilities Reserve	21,365	111,644	313,822

* Estimate based on figures from the Course Controller.

As at 04-Dec-2024 07:17:18

City of South Perth
2024/2025 - Significant Variance Analysis
30-November-2024
(Budget Versus Actual)

1. Operating Revenue and Expenditure by Business Unit

Key Responsibility Area	YTD Revised Budget (\$)	YTD Actual (\$)	Variance (\$)	Var F/U	Var %	Revised Budget (\$)	Original Budget (\$)	<i>Variance Analysis & Commentary Significant Variances: \$10,000 or 10% the greater of</i>
REVENUE								
Directorate - Corporate Services								
Finance	47,775,413	47,983,660	208,247	F	0%	52,702,846	52,702,846	Higher due to timing, rates (\$103k), Property inquiries (\$27k), Grants (\$2k), Rates interest (\$37k), UGP interest (\$5k), ESL interest (\$5k) and Recoup (\$30k)
Governance	1,243,231	1,331,166	87,935	F	7%	2,751,400	2,751,400	Favourable due to timing variance, mainly in Parking meter revenue.
Total Revenue - Corporate Services	49,018,644	49,317,124	298,479	F	1%	55,454,246	55,454,246	
Directorate - Development & Community Services								
Community, Culture & Recreation	534,300	573,239	38,939	F	7%	1,060,800	1,060,800	Higher due to timing, Hall Hire (\$31k) offset by Rental income (\$9k). Favourable permanent variance, Contributions (\$25k).
Library Services	12,812	20,185	7,373	F	58%	26,250	26,250	Insignificant Variance
Development Services	598,833	846,046	247,213	F	41%	859,200	859,200	Timing variance due to Building fees (\$37k), Health license (\$21k) and Miscellaneous revenue (\$14k). Partly permanent, Grants (\$16k). Permanent variance, Pool Fees (\$20k), Planning Fees (\$139k)
Total Revenue - Development & Community Services	1,145,946	1,439,471	293,525	F	26%	1,946,250	1,946,250	
Directorate - Infrastructure Services								
Engineering	80,867	122,221	41,355	F	51%	645,400	645,400	Favourable due to timing, mainly in Grants.
Parks and Environment	2,621,097	2,692,725	71,627	F	3%	6,558,116	6,558,116	Timing variance, Ground Hire (\$39k), Collier Park Golf Course (\$42k), offset by lower Contributions (\$10k)
Waste, Fleet & Facilities	8,864,544	8,949,989	85,445	F	1%	9,059,575	9,059,575	Higher due to timing, Interest revenue (\$27k) and Sale of recycled materials (\$2k). Permanent variance, Building miscellaneous revenue (\$7k), Rubbish service charges (\$49k)
Total Revenue - Infrastructure Services	11,566,508	11,764,935	198,427	F	2%	16,263,091	16,263,091	
Total Revenue	61,731,098	62,521,529	790,432	F	1%	73,663,587	73,663,587	

EXPENDITURE

Chief Executive's Office								
Office of the CEO	297,666	297,612	54	F	0%	644,349	644,349	Insignificant Variance
Total Expense - Chief Executive's Office	297,666	297,612	54	F	0%	644,349	644,349	
Directorate of Corporate Services								
Director of Corporate Services	122,483	125,758	(3,275)	U	-3%	287,878	287,878	Insignificant Variance
Customer, Communications & Engagement	967,995	858,910	109,085	F	11%	2,310,501	2,310,501	Lower expenditure due to timing, Salaries and Wages (\$59k), Advertising (\$5k) and Consultants (\$45k)
Finance	1,845,300	1,805,984	39,316	F	2%	3,578,326	3,578,326	Favourable due to timing, mainly in Salaries and Wages
Information Systems	2,188,670	2,059,788	128,881	F	6%	5,701,767	5,701,767	Lower expenditure due to timing, mainly in Software Licenses.
Governance	1,486,728	1,440,990	45,738	F	3%	3,748,883	3,748,883	Favourable due to timing, Legal Services (\$2k), Cash collections fees (\$9k) Stationery and Consumables (\$5k), Ticket machines maintenance (\$3k), Catering & Hospitality (\$9k), R&M Equipment (\$7k) and Consultants (\$10k)
People & Performance	791,496	738,518	52,978	F	7%	1,791,821	1,791,821	Lower expenditure due to timing, Subscriptions (\$17k), Legal services (\$4k) Consultants (\$22k) and BAU Improvements (\$19k) offset by Training course (\$9k)
Total Expense - Corporate Services	7,402,672	7,029,948	372,724	F	5%	17,419,176	17,419,176	

Key Responsibility Area	YTD Revised Budget (\$)	YTD Actual (\$)	Variance (\$)	Var F/U	Var %	Revised Budget (\$)	Original Budget (\$)	<i>Variance Analysis & Commentary</i> <i>Significant Variances: \$10,000 or 10% the greater of</i>
Director of Development & Community Services								
Director of Development & Community Services	98,531	120,919	(22,387)	U	-23%	343,868	343,868	Unfavourable due to timing, mainly in Consultants.
Community, Culture & Recreation	1,494,948	1,604,299	(109,351)	U	-7%	4,005,886	4,005,886	Lower due to timing, mainly in Donations & Subsidies to community groups.
Collier Park Village	58,745	39,283	19,463	F	33%	58,745	58,745	Permanent variance, mainly due to Salaries and Wages
Library Services	1,287,012	1,095,428	191,584	F	15%	3,104,678	3,104,678	Partly permanent variance, mainly due to Salaries and Wages (\$167k). Timing variance, Online resources (\$15k), Library events (\$3k) and General publications (\$6k)
Development Services	1,175,055	974,335	200,720	F	17%	2,825,033	2,825,033	Partly permanent variance, mainly due to Salaries and Wages
Strategic Planning	179,468	124,646	54,822	F	31%	501,772	501,772	Favourable due to timing, mainly due to Salaries and Wages
Total Expense - Development & Community Services	4,293,760	3,958,909	334,851	F	8%	10,839,983	10,839,983	
Director Infrastructure Services								
Director Infrastructure Services	135,598	126,195	9,403	F	7%	376,292	376,292	Insignificant Variance
Assets and Infrastructure Support	576,214	480,196	96,018	F	17%	1,509,638	1,509,638	Timing variance, mainly due to Salaries and Wages.
Engineering	5,258,737	5,195,739	62,998	F	1%	13,980,179	13,980,179	Favourable due to timing, mainly due to Salaries and Wages.
Parks and Environment	6,693,730	6,805,421	(111,691)	U	-2%	15,962,525	15,962,525	Lower due to timing, CPGC Controller Fees (\$40k), Irrigation and reticulation (\$40k) Tree maintenance (\$67k), Sports Infrastructure maintenance (\$70k), Lighting maintenance (\$14k) and Furniture maintenance (\$13k) offset by Turf maintenance (\$298k). Permanent variance, Garden maintenance (\$165k),
Waste, Fleet & Facilities	5,030,902	5,023,163	7,739	F	0%	12,368,232	12,368,232	Insignificant Variance
Total Expense - Infrastructure Services	17,695,181	17,630,714	64,467	F	0%	44,196,866	44,196,866	
Total Expenditure	29,689,279	28,917,183	772,095	F	3%	73,100,373	73,100,373	
Net Position	32,041,819	33,604,346	1,562,527	F	5%	563,214	563,214	

Key Responsibility Area	YTD Revised Budget (\$)	YTD Actual (\$)	Variance (\$)	Var F/U	Var %	Revised Budget (\$)	Original Budget (\$)	Variance Analysis & Commentary Significant Variances: \$10,000 or 10% the greater of
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2. Capital Revenue and Expenditure

Capital variance based on the subtotals contained in the f. Capital Revenue and Expenditure Report

CAPITAL REVENUE								
Park Operations	133,505	155,387	21,882	F	16%	3,037,556	3,037,556	Variance due to Grant revenue recognition due to timing. Manning Bike Track - Masterplan Implementation.
Roads	591,859	382,655	(209,204)	U	-35%	1,167,882	1,133,007	Variance due to recognition of Grant revenue due to timing. Traffic/Black Spot - Int Axford St - Eleanor St raised platform, Tate St / Angelo St LCUS and Raised Intersection Mill Pt Rd & Mill Pt.
Building Maintenance	-	11,939	11,939	F	100%	3,490,090	3,323,070	Variance due to Grant revenue recognition due to timing. Coode Street Public Toilet and Collier Reserve All Genders Changerooms.
Total Capital Revenue	725,364	549,981	(175,383)	U	-24%	7,695,528	7,493,633	

CAPITAL EXPENDITURE								
Drainage	4,000	9,047	(5,047)	U	-126%	760,000	760,000	Timing variance. Drainage Replacement (Ellam St- Lamb St) (Design Only)
Pathways	293,273	192,628	100,645	F	34%	792,000	792,000	Underspent due to timing. Slab Replacement Program (\$62k), Greenock Ave - Robert St to Melville Pde (\$30k), Kilkenny Circ - Carrick Way to Glasnevin Ct (\$27k) and . Offset by Jarman Avenue - Hennington to Downey Street (\$22k).
Roads	1,734,215	1,660,919	73,297	F	4%	3,592,922	3,430,000	Permanent variance: Duckett Drive - Conochie Cr Resurfacing (\$67k). Variance due to timing: Underspent: Road Rehab - Mill Point Close to Old Mill Service Rd (\$300k), Road Rehab - Campbell St - South Tce to Hensman St (\$157k), Road Rehab - Cloister Ave - Marsh Ave to Challenger Ave (\$51k), Road Rehab - Clydesdale St - McDougall St to Davilak St (\$49k) and MRRG Hayman Road - South Tce Douglas Ave (\$43). Offset by MRRG Henley Street - Talbot Ave to Bruce (\$265k), Road Rehab - Henley St - Goss Ave to Abjornson St (\$76k), Manning Bowling Club Internal Dr (\$40k), Pether Road (Davilak to Goss) (\$35k), Road Rehab - Campbell Ave - Canning Hwy to Campbell St (\$32k) and Godwin Avenue & Davilak Crescent (\$14k).
Buildings	439,742	503,744	(64,002)	U	-15%	7,353,938	6,418,070	Overspent due to timing. Heritage House External Painting & Refurbishments (\$101k), Civic Centre Auto Doors (\$50k), Roof Access Audit/Design (\$29k) and Electrical Various/Ad hoc (\$23k), LED Light Replacement Program (18k), Coode Street Public Toilet (\$12k), Floor Covering Renewal Program (\$12k), Ops Centre Security operational area gates/auto entry (\$10k), Hazel McDougall House Wiring Upgrades & replacement (\$10k) and Bill Grayden new bin enclosure (\$10k). Offset by Salter Point - Public Toilet Upgrade (\$149k), Waterwise Initiatives (\$20k), South Perth Library Internal Fitout (\$49k)
Lighting	14,333	800	13,533	F	94%	2,991,930	2,991,930	Underspent timing: Lighting - Murray St to Henley St Shared Path Lighting (\$13k)
Security	-	42,320	(42,320)	U	-100%	223,000	150,000	Timing variance. GBLC CCTV Replacement & other areas (\$41k).
Technology	39,000	189,022	(150,022)	U	-385%	332,000	293,000	Variance due to timing. IT - Fibre connection (\$142k) and Manning Hall AV (\$8k).
Collier Park Golf Course	148,000	48,141	99,859	F	67%	5,194,350	5,163,000	Timing. Fleet purchases (\$102k).
Plant and Fleet Management	167,000	296,553	(129,553)	U	-78%	1,188,042	1,133,000	Variance due to timing. Fleet purchases (\$148) and refurb (\$24k). Offset by Wheel Balancer - Fleet (\$25k) and Fleet/Plant Transition to EV (\$15k).
Foreshore & Natural Areas	328,607	289,661	38,946	F	12%	1,622,194	1,562,850	Underspent due to SPF NODE 2 - Coode St - Design (\$39k).
Streetscapes	3,103	3,103	-			3,103	-	
Park and Reserves	397,000	424,587	(27,587)	U	-7%	2,389,652	2,160,000	Overspent due to timing. Manning Bike Track - Masterplan Implementation (\$62k), Old Manning Library Landscape and Lighting (\$25k) and Bore & Pump Replacement Program (14k). Offset by Electrical Asset Renewal Program (\$29k), Furniture - Park Replacement (\$38k) and Irrigation Asset Replacement Program (\$12k).

Key Responsibility Area	YTD Revised Budget (\$)	YTD Actual (\$)	Variance (\$)	Var F/U	Var %	Revised Budget (\$)	Original Budget (\$)	<i>Variance Analysis & Commentary</i> <i>Significant Variances: \$10,000 or 10% the greater of</i>
Waste Management	98,000	33,783	64,217	F	66%	1,030,000	1,030,000	Underspent due to timing. Recycling Centre new fire hydrant (\$44k) and Waste - Plant & Fleet Replacement Program (\$20k) and Recycling Centre 30m3 sq bulk bin Program (\$11k). Offset by Recycling Centre Improvements (\$11k).
Local Road Traffic Management	287,500	233,210	54,290	F	19%	660,000	660,000	Variance due to timing. Traffic/Black Spot - Tate St / Angelo St LCUS (\$73k), Traffic/Black Spot - Raised Intersection Mill Pt Rd & Mill Pt (\$50k) and Traffic/Black Spot - Int Axford St - Eleanor St raised platform (\$43k). Offset by Traffic/Black Spot - Mary St Ednah St raised intersection (\$95k).
Parking Facilities	8,000	41,833	(33,833)	U	-423%	60,000	60,000	Variance due to timing. Parking Management Devices (\$21k) and Millers Pool Car Park Closure (\$13k)
Total Capital Expenditure	3,961,773	3,969,350	(7,577)	U	0%	28,193,131	26,603,850	
Net Position	(3,236,409)	(3,419,369)	(182,960)	U	-6%	(20,497,603)	(19,110,217)	

City of South Perth 2024/2025 Capital Revenue and Expenditure Budget Versus Actual

30-November-2024

Key Responsibility Area	YTD Budget \$	YTD Actual \$	Variance \$	Var F/U	Var %	Revised Budget \$	Original Budget \$
CAPITAL REVENUE							
Park Operations	133,505	155,387	21,882	F	16%	3,037,556	3,037,556
Roads	591,859	382,655	(209,204)	U	-35%	1,167,882	1,133,007
Building	-	11,939	11,939	F	-100%	3,490,090	3,323,070
Total Revenue	725,364	549,981	(175,383)	U	-24%	7,695,528	7,493,633
CAPITAL EXPENDITURE							
Drainage							
Drainage - Cygna Cove - Centenary Ave (Design Only)	-	-	-			100,000	100,000
Drainage - Fraser Lane Pump Replacement	2,000	1,514	486	F	24%	280,000	280,000
Drainage - Queen St Pump Replacement	2,000	1,514	486	F	24%	280,000	280,000
Drainage Replacement (Ellam St- Lamb St) (Design Only)	-	6,020	(6,020)	U	-100%	100,000	100,000
Drainage	4,000	9,047	(5,047)	U	-126%	760,000	760,000
Pathways							
Pathways - Greenock Ave - Robert St to Melville Pde	35,000	5,305	29,695	F	85%	80,000	80,000
Pathways - Jarman Avenue - Hennington to Downey Street	2,000	23,945	(21,945)	U	-1097%	46,000	46,000
Pathways - Kilkenny Circ - Carrick Way to Glasnevin Ct	65,000	37,668	27,332	F	42%	65,000	65,000
Pathways - Minor Improvement	5,455	-	5,455	F	100%	30,000	30,000
Pathways - Path Link Manning Road - Elderfield Rd to BS12090	1,000	4,228	(3,228)	U	-323%	50,000	50,000
Pathways - Sulman Avenue - Footpath Link to BS	3,000	1,364	1,636	F	55%	21,000	21,000
Slab Replacement Program	181,818	120,117	61,702	F	34%	500,000	500,000
Pathways	293,273	192,628	100,645	F	34%	792,000	792,000
Roads							
Anstey Street Pedestrian Crossing	-	-	-			25,000	25,000
Duckett Drive - Conochie Cr Resurfacing	46,967	114,072	(67,105)	U	-143%	46,967	-
Godwin Avenue & Davilak Crescent	62,625	76,646	(14,021)	U	-22%	62,625	-
Manning Bowling Club Internal Dr	-	39,718	(39,718)	U	-100%	80,000	80,000
Monash St - Murray St to Blamey Pl	-	788	(788)	U	-100%	10,000	-
MRRG Hayman Road - South Tce Douglas Ave	320,000	277,249	42,751	F	13%	320,000	320,000
MRRG Henley Street - Talbot Ave to Bruce	-	264,781	(264,781)	U	-100%	265,000	265,000
MRRG Kent St - Jackson Rd to Hayman Rd	-	9,000	(9,000)	U	-100%	445,000	445,000
MRRG Talbot Ave - Barker Ave to Saunders	5,457	2,372	3,084	F	57%	5,457	-
MRRG Talbot Street - Saunders St To Cale	210,000	195,055	14,945	F	7%	210,000	210,000
Pether Road (Davilak to Goss)	-	35,034	(35,034)	U	-100%	37,873	-
Road Rehab - Campbell Ave - Canning Hwy to Campbell St	37,500	69,682	(32,182)	U	-86%	75,000	75,000
Road Rehab - Campbell St - South Tce to Hensman St	300,000	143,112	156,888	F	52%	300,000	300,000
Road Rehab - Cloister Ave - Marsh Ave to Challenger Ave	86,667	35,198	51,468	F	59%	130,000	130,000
Road Rehab - Clydesdale St - Mcdougall St to Davilak St	175,000	126,246	48,754	F	28%	175,000	175,000
Road Rehab - Conlon St - with Town of Vic Park Contribution	-	4,705	(4,705)	U	-100%	255,000	255,000
Road Rehab - Greenock Ave - Park Street to Canning Hwy	-	159	(159)	U	-100%	130,000	130,000
Road Rehab - Henley St - Goss Ave to Abjornson St	190,000	266,366	(76,366)	U	-40%	285,000	285,000
Road Rehab - Ley St & Cloister Ave - Intersection	-	159	(159)	U	-100%	20,000	20,000
Road Rehab - Mabel St - David St to Douglas Ave	-	-	-			250,000	250,000
Road Rehab - Mill Point Close to Old Mill Service Rd	300,000	470	299,530	F	100%	300,000	300,000
Road Rehab - Ruth St - Brittain St to Eleanor St	-	106	(106)	U	-100%	105,000	105,000
Traffic/Black Spot - Landsdown - Left in Upgrade	-	-	-			60,000	60,000
Roads	1,734,215	1,660,919	73,297	F	4%	3,592,922	3,430,000

Key Responsibility Area	YTD Budget \$	YTD Actual \$	Variance \$	Var F/U	Var %	Revised Budget \$	Original Budget \$
Buildings							
Asbestos Replacement Program	-	-	-			100,000	100,000
Bill Grayden new bin enclosure	-	9,632	(9,632)	U	-100%	20,000	20,000
Bill Grayden Reserve All Genders Changerooms Renewal	-	-	-			105,760	105,760
Building Furniture Renewal/Replacement Ad hoc	-	-	-			30,000	30,000
Building Minor Works Ad hoc Program	35,000	39,704	(4,704)	U	-13%	75,000	75,000
Challenger Reserve All Genders Changerooms Renewal	-	-	-			105,760	105,760
Challenger Reserve All Genders Changerooms Additional	-	997	(997)	U	-100%	634,620	634,620
Civic and Admin IT Area Office Fit out Renewal	-	-	-			125,000	125,000
Civic Centre Auto Doors	2,000	51,866	(49,866)	U	-2493%	50,000	50,000
Civic Centre BMS	-	-	-			150,000	150,000
Civic Centre HVAC	-	7,685	(7,685)	U	-100%	350,000	350,000
Civic Centre meeting room upgrade	-	-	-			30,000	30,000
Collier Reserve All Genders Changerooms Additional	-	5,806	(5,806)	U	-100%	634,620	634,620
Collier Reserve All Genders Changerooms Renewal	-	-	-			105,760	105,760
Comer - Public Toilets Upgrade Works	55,000	51,458	3,543	F	6%	419,030	-
Comer Public Toilet - Roof Tiles Replacement	-	-	-			50,000	50,000
Coode Street Public Toilet New	9,000	21,465	(12,465)	U	-139%	950,000	950,000
EJ Oval - John McGrath Hall 10001426 or Pavilion 10001436	-	-	-			25,000	25,000
Electrical Various/Ad hoc	6,000	29,283	(23,283)	U	-388%	80,000	80,000
Floor Covering Renewal Program	-	12,095	(12,095)	U	-100%	50,000	50,000
George Burnett Leisure Centre HVAC	-	3,657	(3,657)	U	-100%	100,000	100,000
George Burnett Park All Genders Changerooms Renewal	-	-	-			105,790	105,790
Hazel McDougall House Wiring Upgrades & replacement	5,000	14,716	(9,716)	U	-194%	30,000	30,000
Heritage House External Painting & Refurbishments	1,000	101,873	(100,873)	U	-10087%	120,000	120,000
HVAC Services Minor Works	18,000	22,248	(4,248)	U	-24%	50,000	50,000
Hydraulic Services Ad hoc	40,000	34,769	5,231	F	13%	50,000	50,000
LED Light Replacement Program	12,000	29,765	(17,765)	U	-148%	50,000	50,000
Manning Hub BMS	-	-	-			75,000	75,000
Manning Lifts Minor Works	-	-	-			25,000	25,000
Morris Mundy Reserve All Genders Changerooms Additional	-	-	-			634,620	634,620
Morris Mundy Reserve All Genders Changerooms Renewal	-	-	-			105,760	105,760
Neil McDougall Public Toilet	-	-	-			75,000	75,000
Ops Centre Security operational area gates/auto entry	-	9,780	(9,780)	U	-100%	200,000	200,000
Richardson Park All Genders Changerooms Renewal	-	-	-			105,760	105,760
Richardson Park All Genders Changerooms Additional	-	1,747	(1,747)	U	-100%	634,620	634,620
Roof Access Audit/Design	-	29,000	(29,000)	U	-100%	75,000	75,000
Salter Point - Public Toilet Upgrade	151,500	2,350	149,150	F	98%	431,596	-
Server Room Air conditioners (Manning and Admin) Renewal	-	-	-			100,000	100,000
South Perth Library Internal Fitout	70,242	21,649	48,593	F	69%	70,242	-
South Perth Tennis Club - Design Retrofit UAT	15,000	2,200	12,800	F	85%	15,000	-
Termite barrier protection various facilities	-	-	-			75,000	75,000
Waterwise Initiatives	20,000	-	20,000	F	100%	60,000	60,000
Workshop Roller Doors replacement x 3	-	-	-			75,000	75,000
Buildings	439,742	503,744	(64,002)	U	-15%	7,353,938	6,418,070
Lighting							
Challenger Reserve and Sports lighting	-	-	-			105,760	105,760
Festive Lights	1,000	800	200	F	20%	300,000	300,000
George Burnett Park Sports lighting	-	-	-			634,620	634,620
Lighting - BLCK Intersection of Manning Road / Kent Street	-	-	-			25,000	25,000
Lighting - Murray St to Henley St Shared Path Lighting	13,333	-	13,333	F	100%	40,000	40,000
Richardson Park Sports lighting	-	-	-			1,586,550	1,586,550
Sir James Mitchell Park Lighting Upgrade	-	-	-			300,000	300,000
Lighting	14,333	800	13,533	F	94%	2,991,930	2,991,930
Security							
CCTV NVR hardware Replacement	-	945	(945)	U	-100%	150,000	150,000
GBLC CCTV Replacement & other areas	-	41,375	(41,375)	U	-100%	43,000	-
South Perth Library CCTV	-	-	-			30,000	-
Security	-	42,320	(42,320)	U	-100%	223,000	150,000

Key Responsibility Area	YTD Budget \$	YTD Actual \$	Variance \$	Var F/U	Var %	Revised Budget \$	Original Budget \$
Technology							
IT - Civic Centre Servers and Storage	-	-	-			110,000	110,000
IT - Fibre connection	-	142,298	(142,298)	U	-100%	150,000	150,000
IT - UPS for Server and Comms Rooms	-	-	-			33,000	33,000
Manning Hall AV	39,000	46,724	(7,724)	U	-20%	39,000	-
Technology	39,000	189,022	(150,022)	U	-385%	332,000	293,000
Collier Park Golf Course							
CPGC - Concrete pathways	15,000	13,716	1,284	F	9%	50,000	50,000
CPGC - Plant & Fleet	133,000	31,350	101,650	F	76%	294,350	263,000
CPGC - Wash down Bay	-	-	-			50,000	50,000
CPGC Pro-shop, Clubhouse and Driving Range	-	2,325	(2,325)	U	-100%	4,550,000	4,550,000
CPGC Stormwater Drainage, Sewer Pump Station and Main	-	750	(750)	U	-100%	250,000	250,000
Collier Park Golf Course	148,000	48,141	99,859	F	67%	5,194,350	5,163,000
Plant and Fleet Management							
City of South Perth Plant & Fleet	112,000	259,748	(147,748)	U	-132%	973,000	973,000
Fleet Refurbishment - Heavy Plant	-	23,559	(23,559)	U	-100%	55,042	-
Fleet/Plant Transition to EV	15,000	-	15,000	F	100%	50,000	50,000
Forklift New	-	-	-			70,000	70,000
Rangers - Electric Cargo Bike (foreshore patrol)	15,000	13,246	1,754	F	12%	15,000	15,000
Wheel Balancer - Fleet	25,000	-	25,000	F	100%	25,000	25,000
Plant and Fleet Management	167,000	296,553	(129,553)	U	-78%	1,188,042	1,133,000
Foreshore & Natural Areas							
Hurlingham - Living Stream	513	780	(267)	U	-52%	462,850	462,850
Lake Gillon Replacement of raised wooden boardwalk	-	-	-			25,000	25,000
SJMP Irrigation replacement	268,750	268,585	165	F	0%	1,075,000	1,075,000
SPF NODE 2 - Coode St - Design	47,535	8,487	39,048	F	82%	47,535	-
SPF Scented Gardens Arbor Replacement	11,809	11,809	-			11,809	-
Foreshore & Natural Areas	328,607	289,661	38,946	F	12%	1,622,194	1,562,850
Streetscape							
Civic Heart Streetscape Enhancement	3,103	3,103	-			3,103	-
Streetscape	3,103	3,103	-			3,103	-
Parks and Reserves							
Bore & Pump Replacement Program	40,000	53,784	(13,784)	U	-34%	100,000	100,000
Como Bowling Club Synthetic Green Conversion Project	-	-	-			229,652	-
Electrical Asset Renewal Program	30,000	1,332	28,668	F	96%	250,000	250,000
Enclosed dog parks 1x big 1x small dogs	-	4,253	(4,253)	U	-100%	210,000	210,000
Furniture - Park Replacement	65,000	26,850	38,150	F	59%	100,000	100,000
Irrigation Asset Replacement Program	60,000	48,477	11,524	F	19%	150,000	150,000
Kilkenny Playground	-	-	-			120,000	120,000
Lake Douglas Bridges Replacement	-	-	-			350,000	350,000
Manning Bike Track - Masterplan Implementation	200,000	262,189	(62,189)	U	-31%	600,000	600,000
Old Manning Library Landscape and Lighting	-	25,347	(25,347)	U	-100%	150,000	150,000
Playground & Play Equipment Replacements - JanDoo Park	2,000	2,355	(355)	U	-18%	130,000	130,000
Parks and Reserves	397,000	424,587	(27,587)	U	-7%	2,389,652	2,160,000
Waste Management							
Recycling Centre 30m3 sq bulk bin Program	25,000	13,950	11,050	F	44%	25,000	25,000
Recycling Centre Improvements	3,000	13,574	(10,574)	U	-352%	825,000	825,000
Recycling Centre new fire hydrant	50,000	6,259	43,741	F	87%	125,000	125,000
Waste - Plant & Fleet Replacement Program	20,000	-	20,000	F	100%	55,000	55,000
Waste Management	98,000	33,783	64,217	F	66%	1,030,000	1,030,000

Key Responsibility Area	YTD Budget \$	YTD Actual \$	Variance \$	Var F/U	Var %	Revised Budget \$	Original Budget \$
Local Traffic Management							
Black Spot - Canning Hwy Ryrrie Ave	-	5,857	(5,857)	U	-100%	-	-
LATM - Improvements	-	2,341	(2,341)	U	-100%	-	-
Low Cost Urban Road Safety 22/23	-	5,533	(5,533)	U	-100%	-	-
Traffic/Black Spot - Int Axford St - Eleanor St raised platf	90,000	46,621	43,379	F	48%	90,000	90,000
Traffic/Black Spot - Intersect Labouchere Rd Richardson St	-	-	-			25,000	25,000
Traffic/Black Spot - Mary St Ednah St raised intersection	75,000	170,336	(95,336)	U	-127%	150,000	150,000
Traffic/Black Spot - Mill Point Rd and Esplanade Ramp	-	2,522	(2,522)	U	-100%	150,000	150,000
Traffic/Black Spot - Tate St / Angelo St LCUS	72,500	-	72,500	F	100%	145,000	145,000
Traffic/Black Spot -Raised Intersection Mill Pt Rd & Mill Pt	50,000	-	50,000	F	100%	100,000	100,000
Local Traffic Management	287,500	233,210	54,290	F	19%	660,000	660,000
Parking Facilities							
Millers Pool Car Park Closure	6,000	18,688	(12,688)	U	-211%	40,000	40,000
Parking Management Devices	2,000	23,145	(21,145)	U	-1057%	20,000	20,000
Parking Facilities	8,000	41,833	(33,833)	U	-423%	60,000	60,000
Total Expenditure	3,961,773	3,969,350	(7,577)	U	0%	28,193,131	26,603,850

Statement of All Council Funds
30th November 2024

Municipal Funds	51,406,065
Investments	46,062,474
Current Account at Bank	5,340,202
Cash on Hand	3,389
	<u>51,406,065</u>
Cash Backed Reserves	48,142,941
Asset Replacement Reserve	-
Employee Entitlements Reserve	4,901,679
Community Facilities Reserve	17,250,639
Underground Power Reserve	132,331
Parking Facilities Reserve	170,177
River Wall Reserve	1,019,148
Public Art Reserve	401,322
Changeroom and Sport Lighting Facilities Reserve	6,178,764
Financial Sustainability Investment Reserve Fund	12,956,937
Waste Management Reserve	4,716,181
Collier Park Golf Course Reserve	415,762
	<u>48,142,941</u>
Reserves represented by:	
Investments	47,399,848
Accrued Interest	743,092
	<u>48,142,940</u>
TOTAL COUNCIL FUNDS	<u>99,549,005</u>

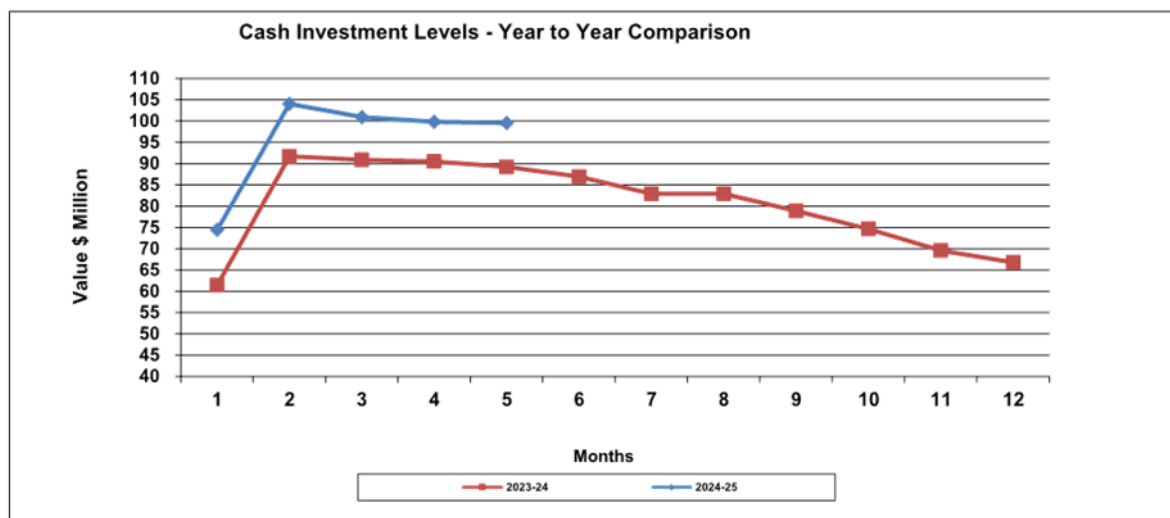
Summary of Cash Investments
30th November 2024

Investments and Cash - Disclosed by Fund	\$	%
Municipal	51,406,065	51.64%
Reserves	48,142,941	48.36%
	99,549,005	100.00%

Investments - Disclosed by Financial Institution	Non-Fossil Fuel %	S&P Credit Ratings (Short Term)	\$	%
ANZ Bank (Fossil Fuel)		A-1+	2,000,000	2.14%
Westpac Banking Corporation (Fossil Fuel)		A-1+	27,403,813	29.32%
Suncorp Metway Bank (Non-Fossil Fuel)	17.82%	A-1	16,657,763	17.82%
National Australia Bank (Fossil Fuel)		A-1+	25,008,892	26.76%
Bank of Queensland (Non-Fossil Fuel)	15.40%	A-2	14,391,854	15.40%
IMB Bank (Non-Fossil Fuel)	8.56%	A-2	8,000,000	8.56%
	41.78%		93,462,322	100.00%
Current Bank Accounts and accrued interest			6,086,683	
			99,549,005	

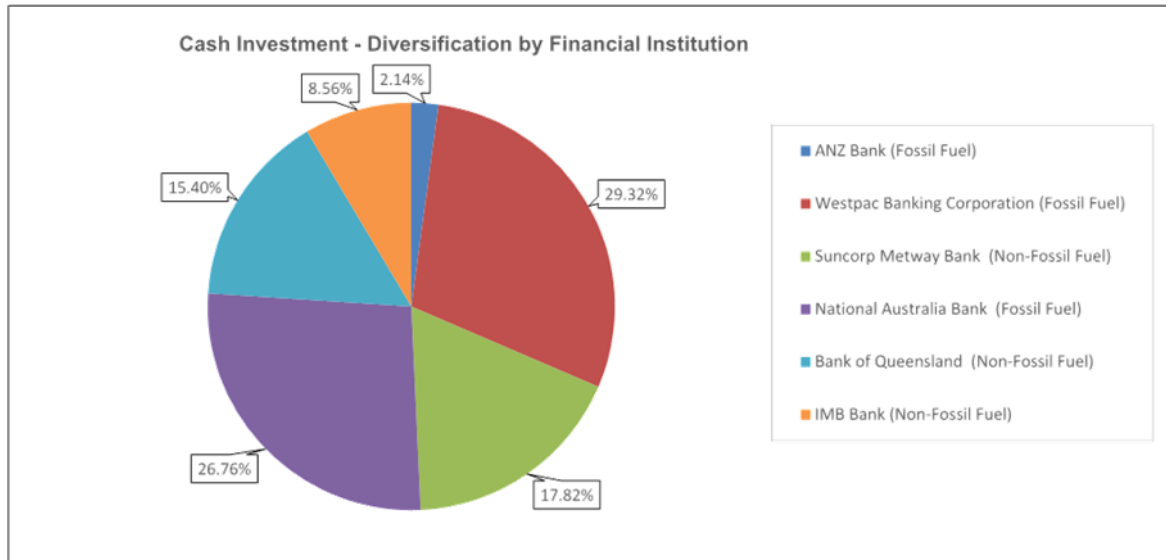
Interest Earned on Investments for Year to Date	30th November 2024	30th November 2023
Municipal Fund	911,904	932,156
Reserves	932,281	714,218
	1,844,185	1,646,374

The anticipated weighted average yield on funds currently invested is 5.16%

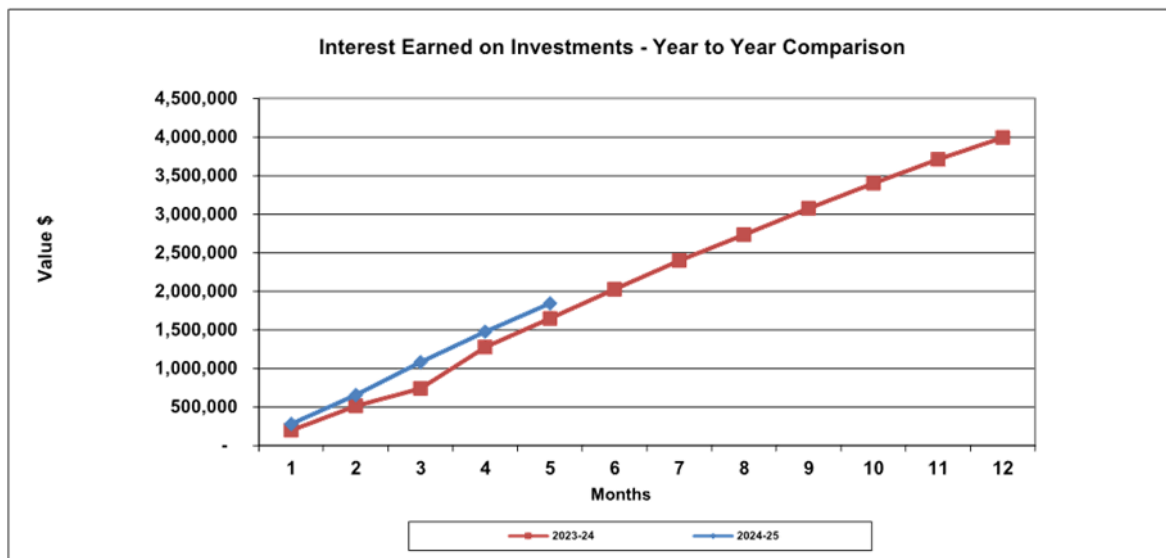


SUMMARY OF CASH INVESTMENTS 30th November 2024

Investments - Disclosed by Institution



Interest Earned on Investments



Statement of Major Debtor Categories
30th November 2024

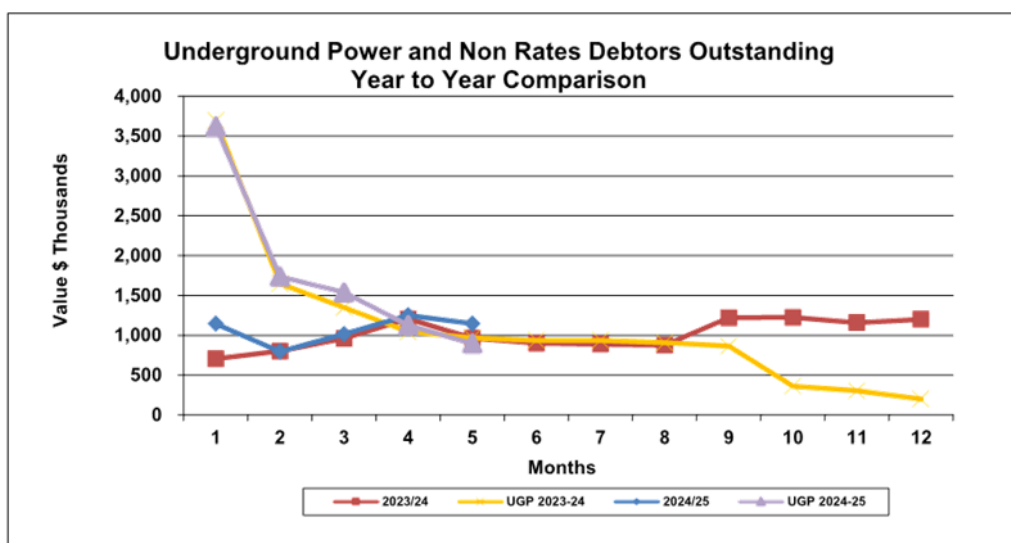
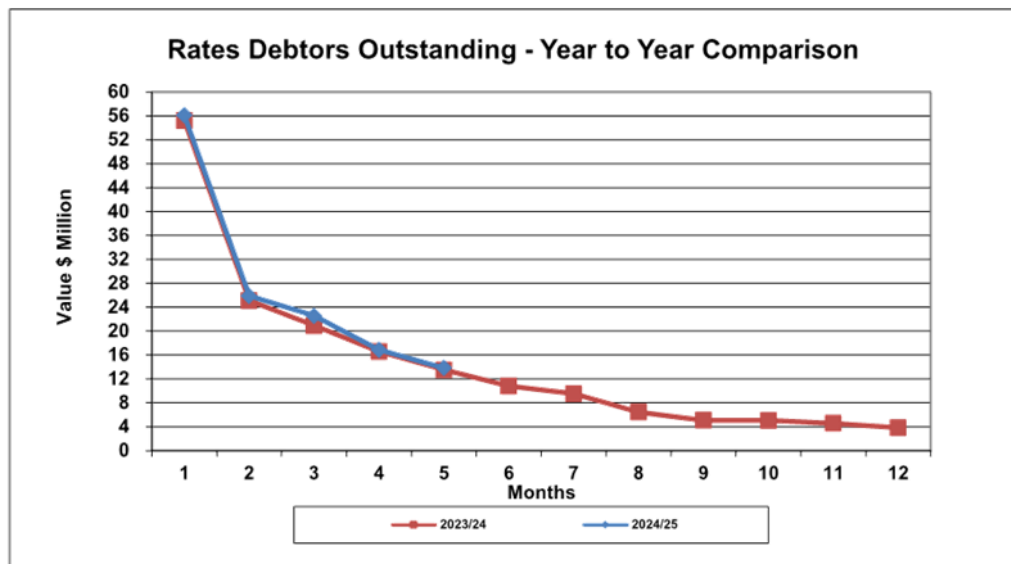
Rates Debtors Outstanding

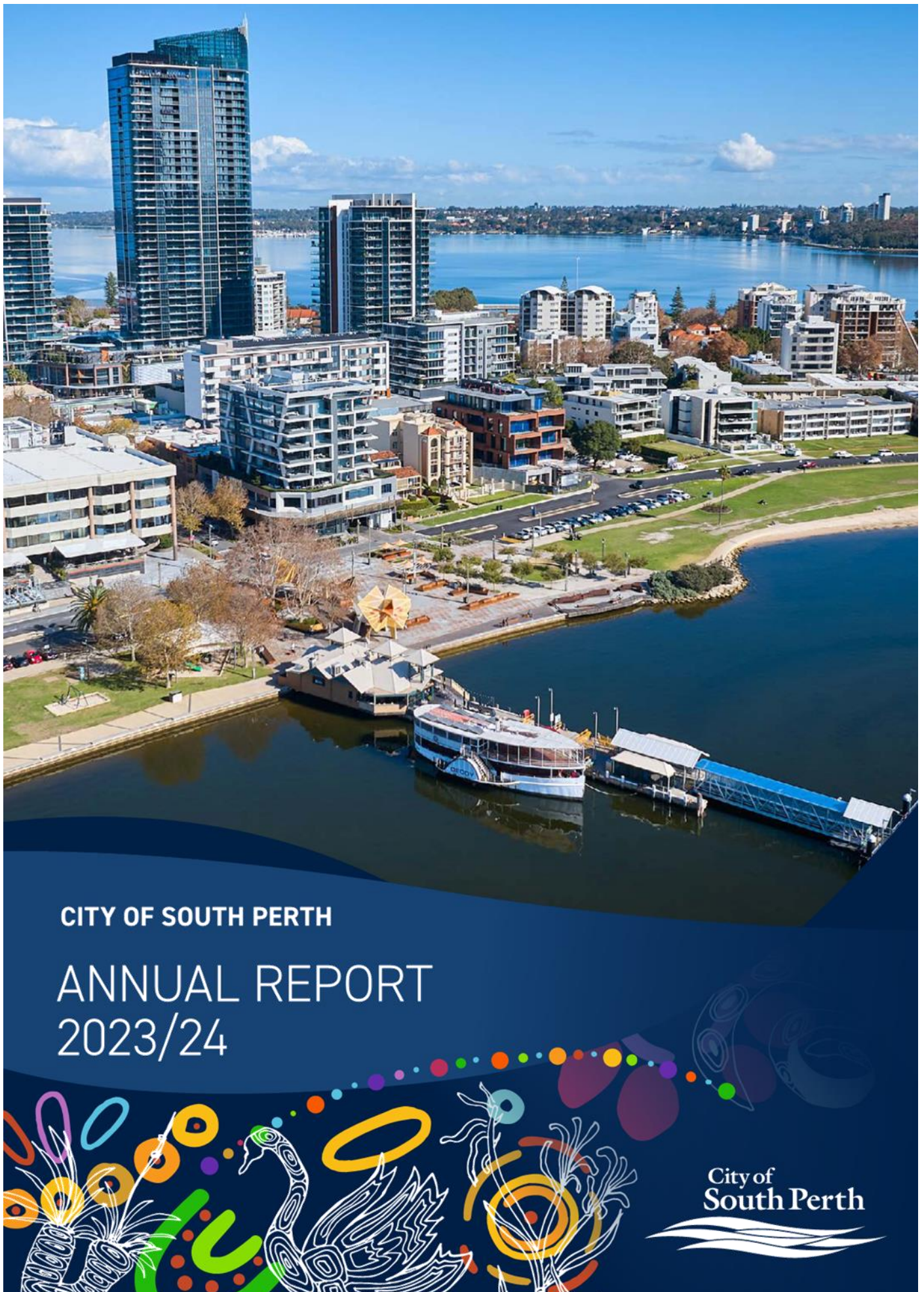
30th November 2024 30th November 2023

Outstanding - Current Year & Arrears	12,515,994	12,220,467
Pensioner Deferrals	1,312,681	1,294,905
	13,828,675	13,515,372

Rates Outstanding as a percentage of Rates Levied

Percentage of Rates Uncollected at Month End	25.64%	26.16%
----------------------------------------------	---------------	---------------





CITY OF SOUTH PERTH

ANNUAL REPORT 2023/24

City of
South Perth



KAARTDJININ NIDJA NYUNGAR WHADJUK BOODJAR KOORA NIDJA
DJINING NOONAKOORT KAARTDIJIN WANGKINY, MAAM, GNARNK
AND BOORDIER NIDJA WHADJUL KURA KURA.

WE ACKNOWLEDGE AND PAY OUR RESPECTS TO THE TRADITIONAL
CUSTODIANS OF THIS LAND, THE WHADJUK PEOPLE OF THE
NOONGAR NATION AND THEIR ELDERS PAST, PRESENT AND FUTURE.

A city of active places and beautiful spaces

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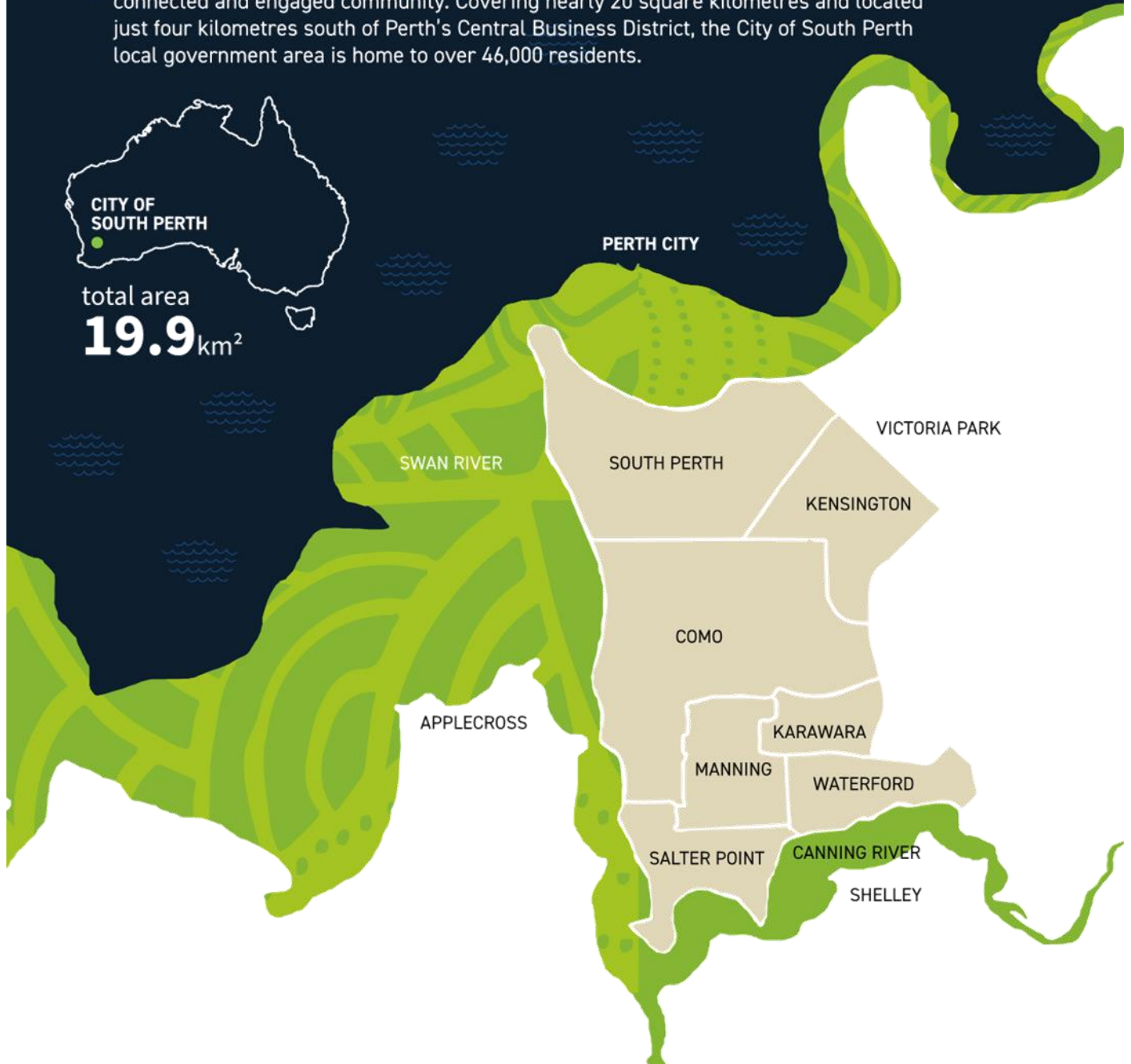
ACCESS AND INCLUSION

This document is available in alternative formats upon request, including Braille, large print, electronic and audio format on CD. National Relay Service (NRS): 133 677. Translating and Interpreting Service (TIS): 131 450.

WELCOME WANDJU WANDJU

The South Perth area is the country of Beeloo Noongar people, or river people. Noongar people who used this area were known as Gareen and their place was Gareenup. We acknowledge their connection to the land and continued contribution to the City.

From its days of proclamation in 1959, the City of South Perth has flourished into an area boasting scenic river foreshores, premier tourist attractions, thriving precincts and a connected and engaged community. Covering nearly 20 square kilometres and located just four kilometres south of Perth's Central Business District, the City of South Perth local government area is home to over 46,000 residents.





ABOUT THIS REPORT

HOW TO READ THIS REPORT

The Annual Report outlines our performance, achievements and challenges during 2023/24 based on the four strategic directions outlined in the Strategic Community Plan (SCP) 2021-2031:

Community: Our diverse community is inclusive, safe, connected and engaged.

Economy: A thriving City activated by attractions and opportunities that encourage investment and economic development.

Environment (Built and Natural): Sustainable, liveable, diverse and welcoming neighbourhoods that respect and value the natural and built environment.

Leadership: A local government that is receptive and proactive in meeting the needs of our community.

COPIES OF THIS REPORT

In line with our ongoing commitment to sustainability, the City produces a limited number of printed copies of the Annual Report and encourages people to view the report and associated financials on the City's website, southperth.wa.gov.au.

A printed copy of this report can be viewed at the City of South Perth Civic Centre and the City's libraries.

ALTERNATIVE FORMATS

For our residents and community who speak English as a second language or have additional needs, the City will consider producing the Annual Report in an 'Easy Read' format or summarised version in alternative languages on request. You can make a request by calling the City's Community Development Officer (Seniors, Access and Inclusion) on 9474 0777.

If you need to contact us in your own language, you can reach out to the Translating and Interpreting Service on 13 14 50 and ask them to contact the City. If you are deaf or have a hearing or speech impairment, you can contact the City through the National Relay Service.



MESSAGE FROM THE MAYOR

On behalf of the City of South Perth Council, I'm proud to present the City's Annual Report for 2023/24.

2023 LOCAL GOVERNMENT ELECTION

I'd like to begin with a heartfelt thank you to the City of South Perth community for returning me as Mayor in the 2023 City of South Perth local government elections. I am truly grateful for the trust and faith you have placed in me.

Following the elections, we welcomed new Councillors Hayley Prendiville, Nic Coveney and Bronwyn Waugh to Council and recognised outgoing Councillors Ken Manolas, Stephen Russell and Nick Warland for their contribution to our wonderful city.

STRONG FINANCIAL MANAGEMENT, IMPROVED FINANCIAL PERFORMANCE

The City's financial health continues to improve. Our Financial Health Indicator (FHI) increased to 90 out of 100 in the 2022/23 financial year, well above

the benchmark score of 70 set by the Department of Local Government. At the time of writing, we expect to receive a FHI of 87 for 2023/24.

2023/24 also saw the City generate its second consecutive operating surplus, after delivering our first operating surplus in eight years in 2022/23. Improved financial management means that we can deliver more for our community, and our recently endorsed Long-Term Financial Plan will help ensure that we continue to deliver on the goals outlined in our Strategic Community Plan.

AMANA LIVING WELCOMED TO COLLIER PARK VILLAGE

After more than 30 years of operation, the City transferred Collier Park Village to not-for-profit aged care provider, Amana Living with the approval of village residents. The needs and expectations of retirees have evolved over the years and Amana Living has the expertise and experience to provide the high-quality care and accommodation that village residents deserve.



A BETTER PLACE TO LIVE, WORK AND PLAY

The newly completed Canning Bridge to Curtin University Bike Link has made our City more connected and accessible. The link provides safe and convenient alternatives to driving, featuring upgraded shared paths and a pocket park – perfect for those who walk, wheel or ride each day.

In another significant milestone, the City of South Perth Local Planning Scheme No.7 was approved, which will chart the course towards a more connected and accessible city. This major five-year project marks a crucial step towards meeting our growing housing demands over the next two decades.

We have consistently advocated for increased State & Federal Government funding for recreational and green spaces, securing \$5.5m to upgrade changerooms and sports lighting at local reserves. We also secured a further \$500,000 for the Hurlingham Living Stream project, a transformative conservation initiative that will turn the existing Hurlingham Drain into a biodiverse planted stream, enriching our local environment.

A SAFER COMMUNITY

We've ramped up our crime prevention efforts with the introduction of a state-of-the-art mobile CCTV trailer. Deployed in partnership with Kensington Police, this proactive measure is targeting crime 'hotspots' in the community. The City has also successfully advocated for a 40km/hour speed limit to curb 'hooning' on the South Perth foreshore, ensuring this area remains the family-friendly meeting spot we know and love.

It's an honour and a privilege to serve as your Mayor. I look forward to continuing to work with our entire community to deliver great outcomes for our wonderful city.

Mayor Greg Milner
City of South Perth





MESSAGE FROM THE CEO

The City of South Perth is known for its natural beauty and the amenities it offers. With expansive foreshores, reserves, and parks, the City provides a welcoming environment for more than 46,000 residents and visitors.

This year marked the successful completion of a digital transformation journey that began in 2019. The 1System project was a key milestone in streamlining our processes by replacing multiple costly specialised systems with a single, integrated Enterprise Resource Planning (ERP) system. While the project has been a success, our work continues to further improve and refine our digital customer experience, upholding our commitment to continuous improvement and innovation.

Providing high-quality customer service remains one of our top priorities. To reinforce this commitment, all City employees recently completed customer service training, emphasising that service excellence is a responsibility shared across the organisation. Our Customer Satisfaction surveys have also been invaluable, helping us identify and implement strategies that have resulted in 76% of surveyed customers rating our service as 'good' or 'excellent'.

Our dedication to a vibrant, connected community is reflected in several projects that foster connection to culture, future and each other. The City's community funding program delivered over \$370,000 in benefits to local organisations – with important projects including a memory café to support families living with dementia and a new First Nations cultural space at Collier Primary School.

We recognise the importance of supporting our employees' health and wellbeing and safety. During the year we were honoured to receive the AIM WA Workplace Wellbeing Excellence Award for our City of South Perth Health and Wellness program. This award acknowledges the positive impact and quality of the program. We also maintained our ISO 45001 Accreditation for work health & safety, prioritising safety for all.

I extend my gratitude to the Council and the City's employees for their continued support. I look forward to the year ahead as we continue to pursue our vision of a city of active places and beautiful spaces.

Mike Bradford
Chief Executive Officer



OVERVIEW

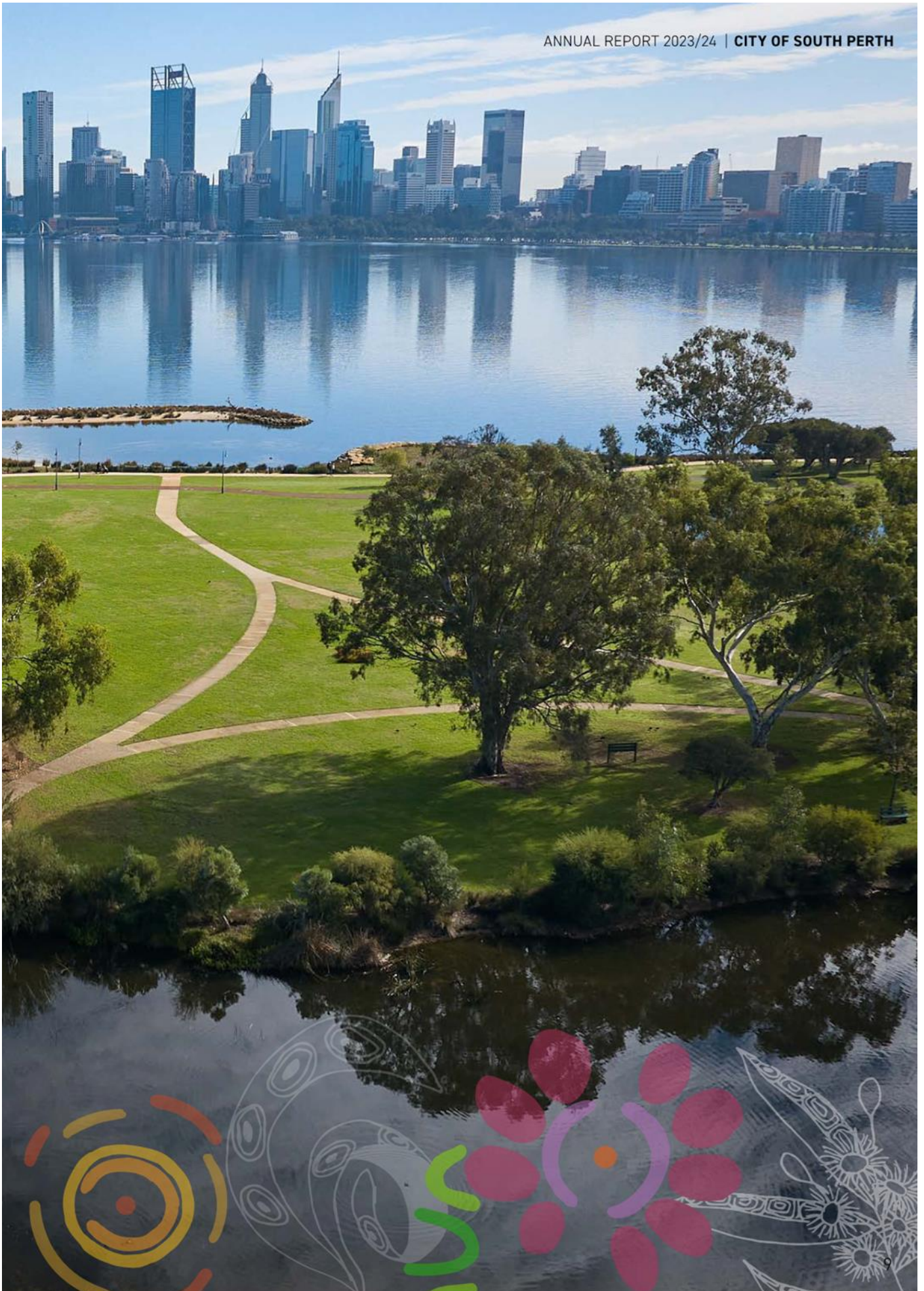
OUR VISION

A city of active places and beautiful spaces. A connected community with easily accessible, vibrant neighbourhoods and a unique, sustainable natural environment.

OUR FUTURE

The City of South Perth is preparing for significant and sustained growth over the next few decades. The 2024 population forecast for the City is 46,991, and is forecast to grow to 67,497 by 2046, an increase of 43.64%. The number of dwellings is forecast to grow from 20,862 in 2021 to 30,663 by 2046, with the average household size rising from 2.18 to 2.24 by 2046. The subsequent planning opportunities and challenges around these growth statistics are being addressed by the City with a number of plans and strategies already developed and implemented. These will continue to evolve and be implemented over the next few decades.

ANNUAL REPORT 2023/24 | CITY OF SOUTH PERTH



YOUR CITY OF SOUTH PERTH

Non-English-speaking
backgrounds

21%



39
MEDIAN AGE

43%



UNIVERSITY
QUALIFICATION



35%

BORN
OVERSEAS

1.5%

Aboriginal Torres Strait
Islander Population



31%

Lone person
households



\$1,994

MEDIAN WEEKLY HOUSEHOLD INCOME



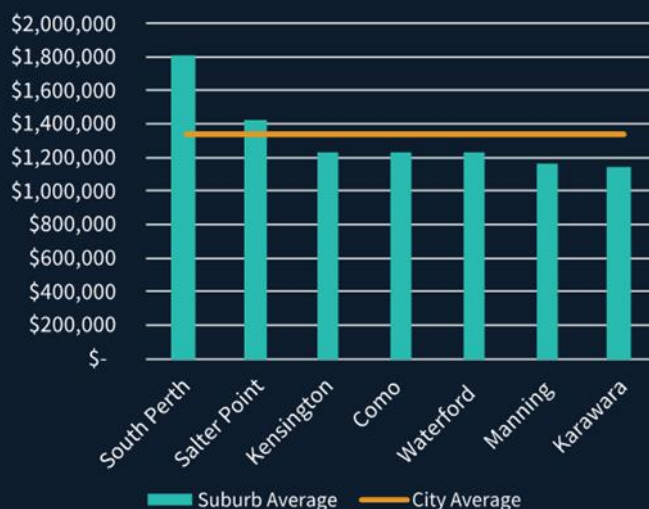
24%
COUPLES
WITH
CHILDREN

53%

MEDIAN & HIGH
DENSITY HOUSING



MEDIAN HOUSE PRICE



This material was compiled and presented by .id (informed decisions). <https://id.com.au> and <https://reiwa.com.au>

5,147
LOCAL BUSINESSES



16,558
Local Jobs

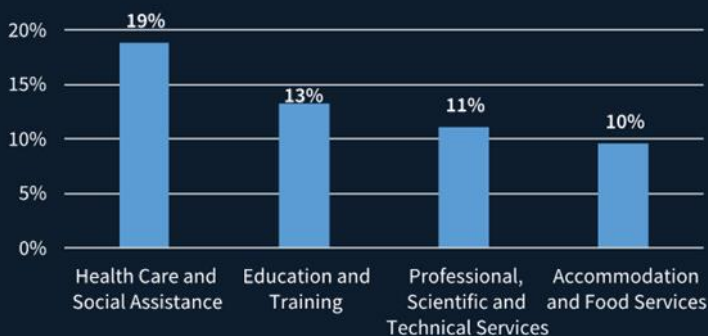


14,107
LOCAL WORKERS



GROSS REGIONAL PRODUCT (GRP)
\$2.79 billion which represents 0.66% of the state's Gross State Product (GSP).

LARGEST EMPLOYMENT BY INDUSTRY (TOP 4)



14
NATURE SPACES



200km
ROADS



391
HA reserves



284
KM pathways



82
RECREATION SPACES



21,394
street trees



11
ACTIVE OPEN SPACES



This material is a derivative of ABS Data that can be accessed from the website of the Australian Bureau of Statistics at www.abs.gov.au, and which data can be licensed on terms published on the ABS website.

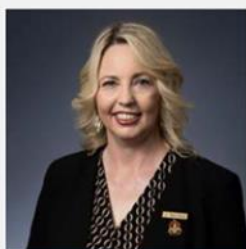


Mayor Greg Milner
Current Term: 2023–2027

OUR MAYOR AND COUNCILLORS

The City of South Perth comprises of four wards. Throughout the 2023/24 financial year, eight Councillors represented the City, with two Councillors representing each of the wards – Millpoint, Moresby, Manning, and Como. The Mayor is elected to represent the entire electorate.

MILLPOINT WARD



Councillor Mary Choy
Current Term: 2021–2025



Councillor Nic Coveney
Current Term: 2023–2027

MORESBY WARD



Councillor Jennifer Nevard
Current Term: 2021–2025



Councillor Hayley Prendiville
Current Term: 2023–2027

MANNING WARD



Councillor Blake D'Souza
Current Term: 2021–2025



Councillor André Brender-A-Brandis
Current Term: 2023–2027

COMO WARD



Councillor Glenn Cridland
Current Term: 2021–2025



Deputy Mayor Bronwyn Waugh
Current Term: 2023–2027



FORMER COUNCILLORS



Councillor Ken Manolas | 2015–2023

Councillor Stephen Russell | 2019–2023

Councillor Nick Warland | 2023–2023

We would like to acknowledge former Councillors Ken Manolas, Stephen Russell and Nick Warland for their contribution to the City of South Perth.

COMMITTEES

- Audit, Risk and Governance Committee
- CEO Evaluation Committee

ELECTED MEMBER CONDUCT

Section 5.121 of the *Local Government Act 1995* requires a local government to maintain a register of complaints that results in an action under Section 5.110(6) (b) or (c) of the *Local Government Act 1995*.

One complaint was included on the City of South Perth Public Minor Breaches Register in accordance with Section 5.121 of the *Local Government Act 1995* during the 2023/24 financial year.

The Local Government Standards Panel found that a Minor Breach of Regulation 18 of Division 4 of the Local Government



(Model Code of Conduct) Regulations 2021 had occurred and ordered that a public apology be imposed. The total Standards Panel fees paid by the City was \$6,472.68.

Further information can be found in the City of South Perth's Minor Breaches Register.

CITY OF SOUTH PERTH | ANNUAL REPORT 2023/24

ATTENDANCE AT MEETINGS 1 JULY 2023 TO 20 OCTOBER 2023

	Ordinary Council Meetings	Council Agenda Briefings	Audit, Risk and Governance Committee Meetings
NUMBER OF MEETINGS	3	3	1
Mayor Greg Milner	3	3	1*
Deputy Mayor Blake D'Souza	3	3	1*
Councillor André Brender-A-Brandis	3	3	1*
Councillor Mary Choy	3	3	1*
Councillor Glenn Cridland	3	3	0*
Councillor Ken Manolas	3	3	1*
Councillor Jennifer Nevard	3	2	1*
Councillor Stephen Russell	3	2	1*
Councillor Nick Warland	3	3	1

*denotes Committee members

ATTENDANCE AT MEETINGS 21 OCTOBER 2023 TO 30 JUNE 2024

	Ordinary Council Meetings	Council Agenda Briefings	Electors' General Meeting	CEO Evaluation Committee Meetings	Audit, Risk and Governance Committee Meetings
NUMBER OF MEETINGS	8	8	1	2	3
Mayor Greg Milner	8	8	1	2*	3*
Deputy Mayor Bronwyn Waugh	8	7	1	2*	3*
Councillor André Brender-A-Brandis	8	8	1	1	3*
Councillor Mary Choy	8	6	1	1	0
Councillor Nic Coveney	8	8	1	1*	0
Councillor Glenn Cridland	7	6	1	0	1*
Councillor Blake D'Souza	7	8	0	0	0
Councillor Jennifer Nevard	6	7	1	1	2*
Councillor Hayley Prendiville	8	8	1	2*	0

*denotes Committee members

FEES AND ALLOWANCES

The Salaries and Allowances Tribunal determines the fees, expenses and allowances to be paid or reimbursed to Elected Members to allow them to fulfill their duties.

The City is classified as a Band Two Local Government for the purposes of the *Local Government Act 1995*. Councillors are remunerated to the extent allowable as a Band Two Local Government in accordance with the Salaries and Allowances Tribunal determination.

Council has adopted the following policies which set out the entitlements available to Elected Members: P667 Elected Member Entitlements and P669 Elected Member Continuing Professional Development.

	Mayor & Deputy Mayor's annual allowance	Meeting attendance fees	Reimbursed expenses	Annual allowance for ICT expenses	TOTAL
Mayor Greg Milner	65,915	32,410	0	3,064	101,389
Deputy Mayor Bronwyn Waugh	10,971	16,748	0	2,425	30,144
Councillor Andre Brender-A-Brandis		24,170	205	3,500	27,875
Councillor Mary Choy		24,170	0	3,500	27,670
Councillor Nic Coveney		16,748	0	2,425	19,174
Councillor Glenn Cridland		24,170	0	3,500	27,670
Councillor Blake D'Souza	5,060	24,170	0	3,500	32,730
Councillor Ken Manolas		7,422	0	1,075	8,496
Councillor Jennifer Nevard		24,170	0	3,500	27,670
Councillor Hayley Prendiville		16,748	0	2,425	19,174
Councillor Stephen Russell		7,422	0	1,075	8,496
Councillor Nick Warland		7,422	0	1,075	8,496
TOTAL	81,946	225,770	205	31,064	338,985

OUR ORGANISATION

The City prides itself on delivering excellent service to the community. We value the contribution of all employees and recognise that our workforce is one of our most valuable resources.

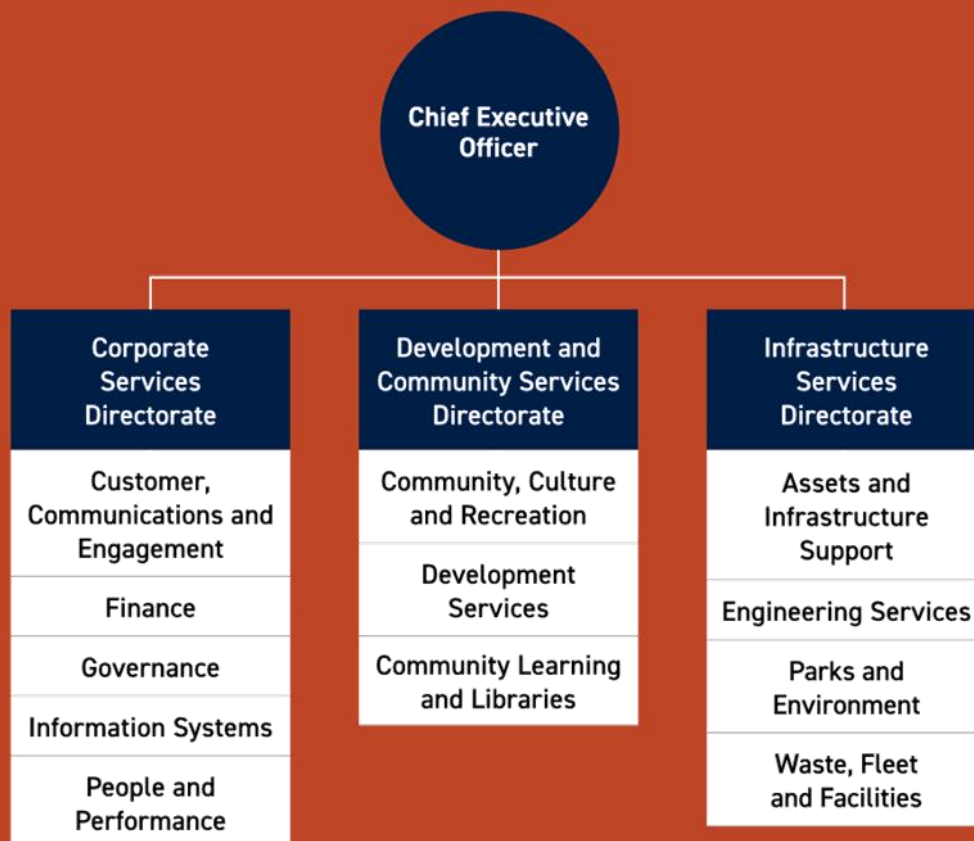
OUR VALUES

ACCOUNTABLE
RESPECTFUL
SUPPORTIVE
UNIFIED

OUR ORGANISATIONAL STRUCTURE

The City's organisation is structured into three directorates and 12 business units.

OUR ORGANISATIONAL STRUCTURE





OUR EXECUTIVE MANAGEMENT TEAM



CHIEF EXECUTIVE OFFICER

Mike Bradford
Commenced in 2021



DIRECTOR INFRASTRUCTURE SERVICES

Anita Amprimo
Commenced 2022



DIRECTOR DEVELOPMENT AND COMMUNITY SERVICES

Donna Shaw
Commenced 2023



DIRECTOR CORPORATE SERVICES

Garry Adams
Commenced 2021

DISCLOSURE OF ANNUAL SALARIES

Regulation 19B of the Local Government (Administration) Regulations 1996, requires the Annual Report to contain information on the number of employees who receive an annual salary of \$130,000 or more, and the number of those employees with an annual salary that falls within each band of \$10,000 over \$130,000 per annum.

Salary Range	No. of Employees
\$130,000 - \$139,999	1
\$140,000 - \$149,999	4
\$150,000 - \$159,999	6
\$160,000 - \$169,999	1
\$170,000 - \$179,999	0
\$180,000 - \$189,999	0
\$190,000 - \$199,999	2
\$200,000 - \$209,999	0
\$210,000 - \$219,999	0
\$220,000 - \$229,999	0
\$230,000 - \$239,999	1
\$240,000 - \$249,999	0
\$250,000 - \$259,999	0
\$260,000 - \$269,999	0
\$270,000 - \$279,999	0
\$280,000 - \$289,999	1

CEO Remuneration	
Cash Salary	\$282,048
Package Benefits	\$31,025
Total Package	\$313,073



RECORDKEEPING PLAN

The City of South Perth's Recordkeeping Plan, as required by the *State Records Act 2000*, was reviewed and approved by the State Records Commission on 8 April 2020. The plan commits to submitting an amended Recordkeeping Plan by 8 April 2025.

As part of the 1System business enterprise system implementation, transition to a new Electronic Document and Records Management System, Enterprise Content Management (ECM) has commenced with structured data being captured directly from modules as corporate records.

The City's Recordkeeping Induction Program is provided to all new employees within two weeks of employment commencing. The session is an online module that covers employee recordkeeping roles and responsibilities, including legislative requirements under the Act and approved Recordkeeping Plan. During 2023/24, 66 employees successfully completed the online Records Awareness Induction and face to face HPE Records Management training sessions.

The efficiency and effectiveness of this training program is reviewed annually via feedback from employees attending those sessions.

ACCESS AND INCLUSION PLAN IMPLEMENTATION

The *Disability Services Act 1993* requires Local Governments to report annually on the implementation of its Disability Access and Inclusion Plan. The City has adopted a wider response to access and inclusion planning in the community through the development of its Access and Inclusion Plan (AIP) 2022-2027. The City's AIP outlines its commitments to providing access and inclusion support for all, including people with disability, people from diverse backgrounds and disadvantaged people.

The AIP outlines how access and inclusion outcomes will be incorporated within the City's community programs, services, projects, events and facilities into the future, and makes provision for supporting people who reside, work, volunteer or study in the City. The aim is to make the City more liveable for all by addressing, reducing or removing access and inclusion barriers faced by people in the community.

The following is a summary of the key activities overseen by the City's Inclusive Community Advisory Group (ICAG) and undertaken in alignment with access and inclusion planning in the City of South Perth in 2023/24.



- The City facilitated a range of public events – including NAIDOC Week, Carols at Sunset, Australia Day, Sounds in the Park, Sounds of Bunuru and Neon Youth Festival – these events included improved accessibility and inclusiveness through measures such as the provision of ACROD parking, ramps and accessible toilets. Other measures were incorporated into suitable community events, such as Auslan interpretation services at larger scale concerts.
- The City is progressively improving access to its older community facilities, through the installation of new ramps, improved signage, and universal accessible toilets/showers.
- The City facilitated or supported the provision of events, programs and services that increased opportunities for people with disability, disadvantaged people and people from diverse backgrounds e.g. modified sport and recreation programs, come and try sessions for people with disability, homelessness support, food relief program for vulnerable people, home reader service, events that acknowledge and celebrate diversity, multi-cultural playgroups in community facilities, schemes to assist low-income earners to participate at local sporting and recreation facilities and, components to encourage participation by members of the LGBTQI+ community.
- The City undertook planning for a new public toilet on the South Perth Foreshore that will include the provision of an 'adult changing place' to cater for the needs of people with disability.
- The City participated in various events and campaigns during the year that had an associated disability access and inclusion benefit. This included: Epilepsy Awareness Day; World Autism Awareness Day; R U Ok? Day; Dementia Awareness Week; Mental Health Day; and International Day of People with Disability.
- Relevant City employees received training in communicating effectively with disadvantaged people in the community, such as people who identify as being marginalised or are homeless. Additionally, employee training was conducted to improve knowledge and application of optimising diversity in the City's decision-making practices.
- Training on the correct use of pronouns was provided to employees as a simple yet meaningful way to show respect and support for people of all gender identities and to help employees better understand the importance of gender equality.

CITY OF SOUTH PERTH | ANNUAL REPORT 2023/24

COMMUNITY ADVISORY GROUPS

In 2023/24 the City oversaw the coordination of four community advisory groups including the Arts Advisory Group; Community Safety and Crime Prevention Group; Inclusive Community Advisory Group; and Public Health Reference Group. These groups contribute to the City's decision-making processes and fulfil a requirement outlined in the City Policy P112 Community Advisory Groups. The 2023/24 outcomes for each advisory group are available on the City's website.

STRATEGIC COMMUNITY PLAN REVIEW

A minor review of the Strategic Community Plan 2021 to 2031 (SCP) was completed during 2023/24. This review was completed through sessions with the City's Leadership Team and Elected Members to consider changes in the City's environmental context and determine required amendments to the SCP. The review identified minor changes to update demographic & statistical information, a new message from the Mayor, updated dates throughout, plus some minor grammatical text changes. More significantly, the review recognised the need to delete the following two strategies that were either complete or considered duplicated by another strategy:

1.3.3 – Implement effective Emergency Management arrangements.

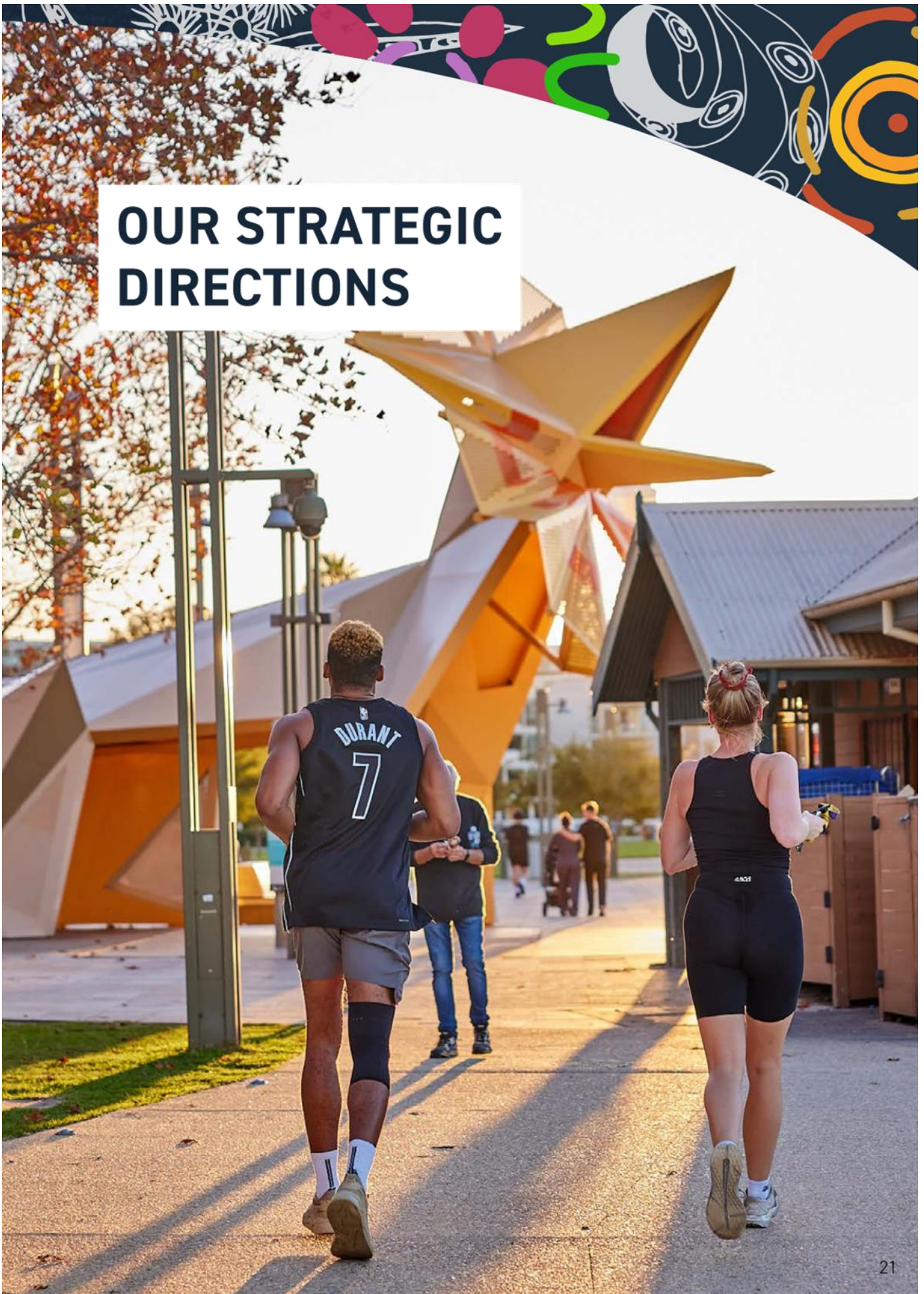
2.2.1 – Facilitate events that support local business.

Additionally, the local businesses and activated places outcomes were amalgamated.

The resulting changes will flow through to the Corporate Business Plan and other applicable informing plans and reporting documents.




OUR STRATEGIC DIRECTIONS



COMMUNITY

Our diverse community is inclusive, safe, connected and engaged.





Significant upgrades to the playgrounds at Swanview and Bill Grayden Reserve were completed during the year. At Swanview Reserve, we have replaced outdated play structures with modern, safety-compliant equipment suitable for children of various ages. This includes a diverse selection of swings, slides, and climbing apparatuses.

In a bid to foster creativity and physical activity, we have introduced a nature play section, complete with stepping stones and a timber teepee, designed to spark the imagination. The surrounding environment has been enhanced, the sandpit expanded and repositioned and a limestone garden kerb installed that neatly defines the play area while ensuring child safety.

As part of our commitment to sustainability and education, we have planted nearly a dozen medium-sized Eucalyptus trees to provide shade and serve as a natural learning resource for children to explore the unique flora.

Furthermore, we have improved the overall accessibility of the playground with the installation of new aggregate and concrete pathways.

Bill Grayden Reserve has also seen exciting developments, with the installation of a variety of engaging play equipment, including a tunnel slide, rock climbing wall, swings, an accessible rocker, a sandpit, and a sand play table. The addition of new pathways has significantly enhanced the accessibility for all visitors, ensuring an inclusive environment.

The landscaping efforts have not only beautified the reserves but also bolstered their ecological value. In March 2024 we planted 240 drought-resistant native trees along the reserve's perimeter and implemented a state-of-the-art irrigation system featuring hydro-zoning technology for optimal water management. This initiative is a step forward in enriching the City's tree canopy and supporting local wildlife habitats.



HIGHLIGHTS

- Provided a range of civic, arts and cultural events including the Sounds in the Park concert, Sounds of Bunuru concert, Citizenship ceremonies, ANZAC Day Service, Remembrance Day Service, NAIDOC Week events and community cultural celebrations.
- Revised the City's Cultural Plan 2023-28 and continued to implement the Public Art Masterplan 2022-25 as well as hold the Emerging Artist Award and delivered the Evolve Winter Program.
- Facilitated the School Tree and Arbor Day where over 700 plants were planted by 21 schools, daycare centres and kindergartens.
- Hosted the 28th annual Speak with Confidence Awards with participation from 16 students from eight local primary schools.
- Supported two Youth Makers Markets with 25 young people selling and displaying their products.
- Supported 22 local community organisations through the City's community funding program. \$102,000 in grant funding was allocated, with applicants also contributing additional



**INCREASED SPYN MEMBERSHIP BY
50% IN PAST YEAR
THROUGH A
DEDICATED MARKETING CAMPAIGN.**

funds and volunteer resources that resulted in the provision of community programs valued at almost \$400,000.

- Along with the Royal Perth Golf Club, supported the HOME Karawara Food Relief program to deliver more than 80,000 meals to the Karawara community and surrounding areas, supporting local families experiencing food insecurity.
- Implemented a new library management system to streamline Library services.
- Installed a mural at the Manning Library by local artist and children's book illustrator, Chris Nixon.
- Significantly increased items borrowed from the digital library from 74,000 per year to 1.8 million.



**ALLOCATED
121
REBATES TO LOCAL
RESIDENTS VIA THE
HOME SAFETY AND
SECURITY EQUIPMENT
REBATE PROGRAM.**



Conducted an audit in Karawara using the Healthy Active by Design Guidelines, focusing on movement networks, public open space and sense of place. Results will be used to highlight issues and opportunities to build local capacity and improve wellbeing.



8 AERIAL MOSQUITO TREATMENTS CONDUCTED.

- Increased attendance at children's Under Five literacy programs, including Time for Rhymes, ABC You and Me, Time for Stories and Time for Movement from 14,000 to 18,000.
- Installed toilet upgrades at the Manning and Como Bowling Clubs and the South Perth Bridge Club.
- Installed solar lights as part of a trial on footpaths at Murray Street, Salter Point Parade and Sir James Mitchell Park.
- Installed new sports lighting at James Miller Oval and Bill Grayden Reserve.
- Trained 20 employees in Emergency Management Foundations for Local Government.
- Acquired a state-of-the-art mobile CCTV trailer, aimed at enhancing community safety and deterring criminal activity within the local area.
- Held two, eight-week fitness programs for seniors and a six-week introductory yoga and mindfulness program. Both programs have continued in a participant self-funded capacity.



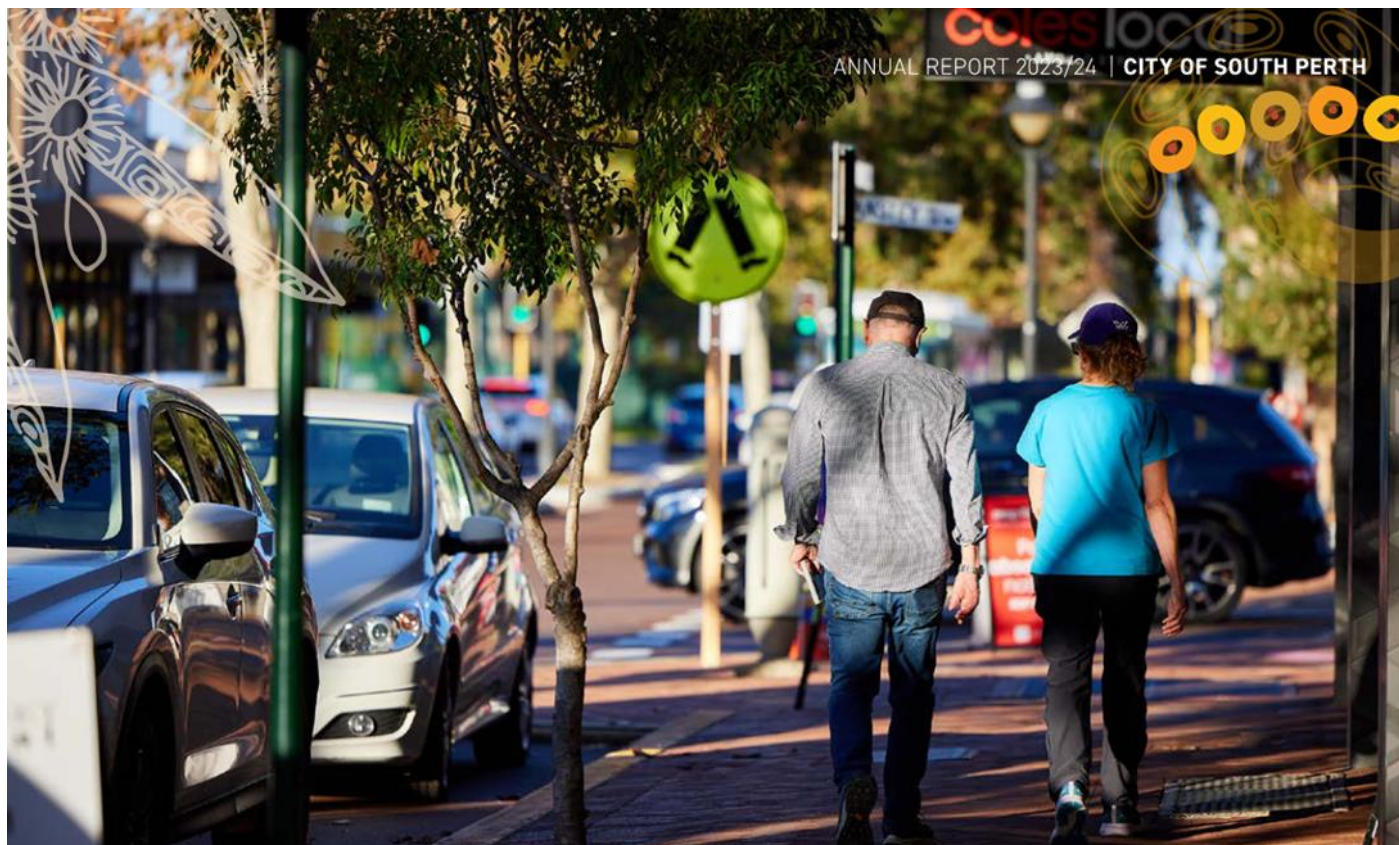
Cafe

ECONOMY

A thriving City activated by attractions and opportunities that encourage investment and economic development.

The old Manning Library site is planned to be repurposed as a Dome Café and Community Centre.

The Walter Murdoch Library Manning branch operated at the site on Manning Road from 1964 until 2017 when the new Manning Library opened as part of the Manning Community Hub in Conochie Crescent, Manning. In October 2022, Council considered and endorsed a proposal provided by a private operator, to lease the building for the purposes of a community centre and Dome Café. Following a request from the City, the State Government agreed to sell the land to the City, enabling the City to negotiate directly with the lessee without requiring Ministerial approval to finalise the lease arrangements. A development application has since been approved and construction commenced in mid-2024.



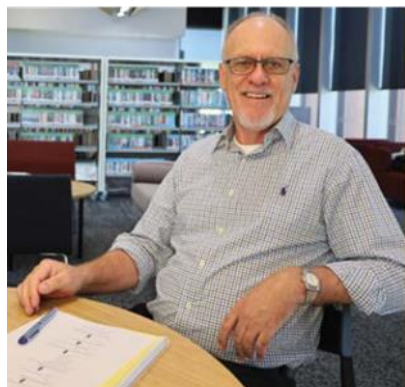
HIGHLIGHTS

- The Adapt Way program offered eligible businesses an opportunity to participate in an online three month program supporting the path to business transformation.
- Completed a review of the City's Local Heritage Survey, which is now pending adoption by Council for advertising.
- Reviewed the Alfresco Dining Policy P402 to include the development of parklet areas within the City.



SPONSORED FOUR BUSINESSES TO COMPLETE THE CURTIN IGNITION PROGRAM.

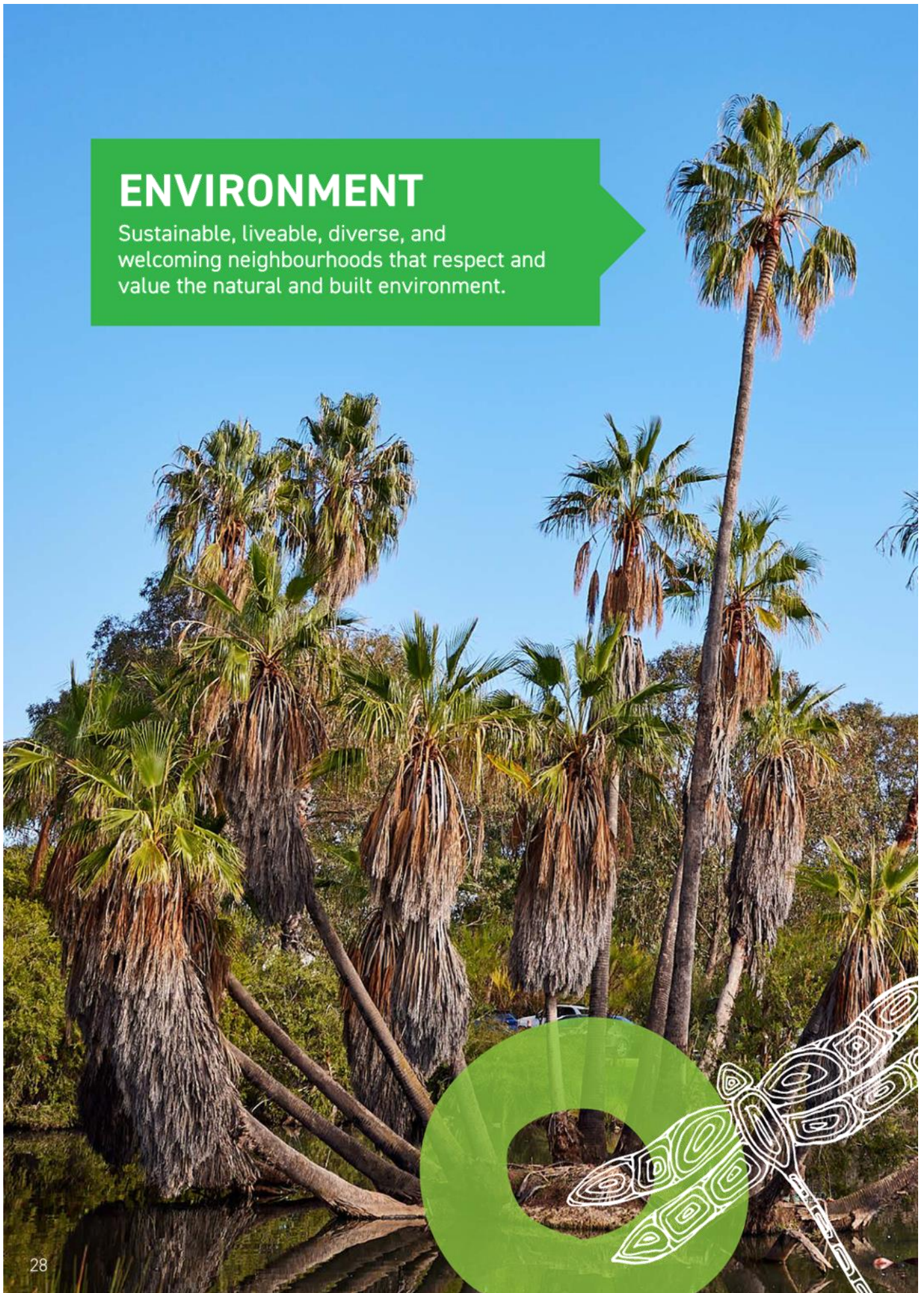
- Reviewed and subsequently waived the fees for alfresco dining and parklets applications and renewals to encourage street activation.
- Created events with focus on innovation, for local businesses to increase engagement with businesses and provide networking, promotional and educational opportunities.



**JOB READY
PROGRAM
PARTICIPATION
INCREASED BY
30%.**

ENVIRONMENT

Sustainable, liveable, diverse, and welcoming neighbourhoods that respect and value the natural and built environment.





Jointly funded by the Department of Transport (DoT) and the City, the Canning Bridge to Curtin University Bike Link provides what are known as safe active streets along Godwin Avenue, Pether Road and Davilak Crescent in Manning, to give priority to cyclists and pedestrians.

A shared path for cyclists and pedestrians parallel to Manning Road, from Pether Road to Gillon Street has been constructed. This shared

path joins the existing on-road bike lanes on Walanna Drive in Karawara, which connects to Jackson Road (via Waterford Plaza), where there is also a link to Curtin University. The addition of these safe active streets and shared path connections complete the Canning Bridge to Curtin University Bike Link. They complement existing infrastructure providing links to Canning Bridge Station, local schools, the George Burnett Leisure Centre, Waterford Plaza and Curtin University.



Concluded the three year Elderfield Wetlands Rehabilitation project with 220 volunteers planting 13,300 trees at the Elderfield Wetlands. Throughout the project over 60,000 native seedlings have been grown in the City's nursery to revegetate over four hectares of local habitat.



HIGHLIGHTS

- Received final approval from the WA Minister for Planning for the Local Planning Scheme No. 7 (LPS7) which replaced Town Planning Scheme 6.
- Upgraded the Godwin Avenue sump area to improve water quality, enhance wildlife habitat and activate the area with a nature play zone and seating.
- Replaced two internal combustion engine mowers with electric battery powered options.
- Replaced two internal combustion golf course mowers with hybrid powered options.
- Replaced two internal combustion heavy fleet with hybrid powered options.
- Continued conversion of internal combustion engine small plant to battery powered options.

109,723

**PLANTS RAISED IN
THE CITY'S NURSERY.**

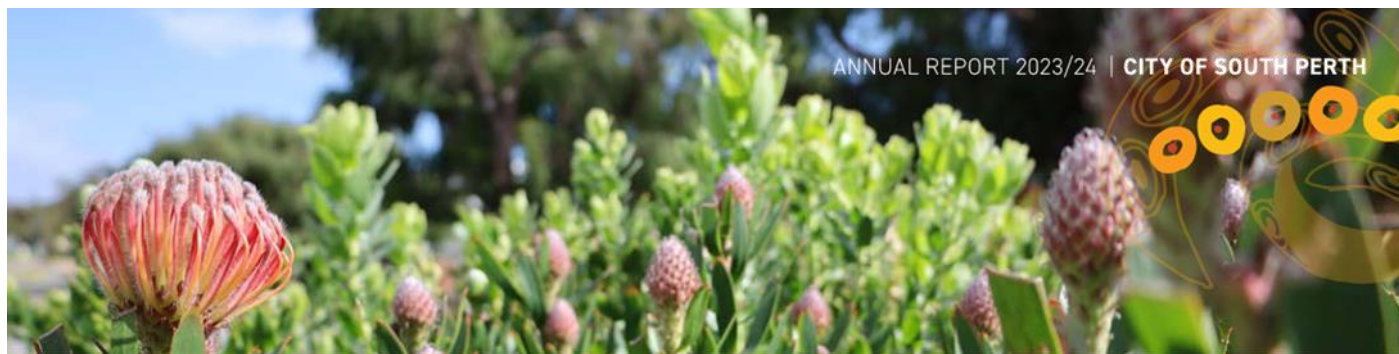


- Installed electric vehicle charging stations at the Operations and Civic Centres.
- Supported charity collection days, Drop-Off Bin Charity Day and Household Hazardous Waste Day in partnership with the Como and South Perth Rotary Clubs. Provided valuable resources to those in need and helped to reduce divert waste from landfill.



80%

**INCREASE IN LEVEL
OF CUSTOMER
SATISFACTION FOR
THE CITY'S URBAN
PLANNING SERVICE
(FROM THE VOICE
OF THE CUSTOMER
SURVEY).**



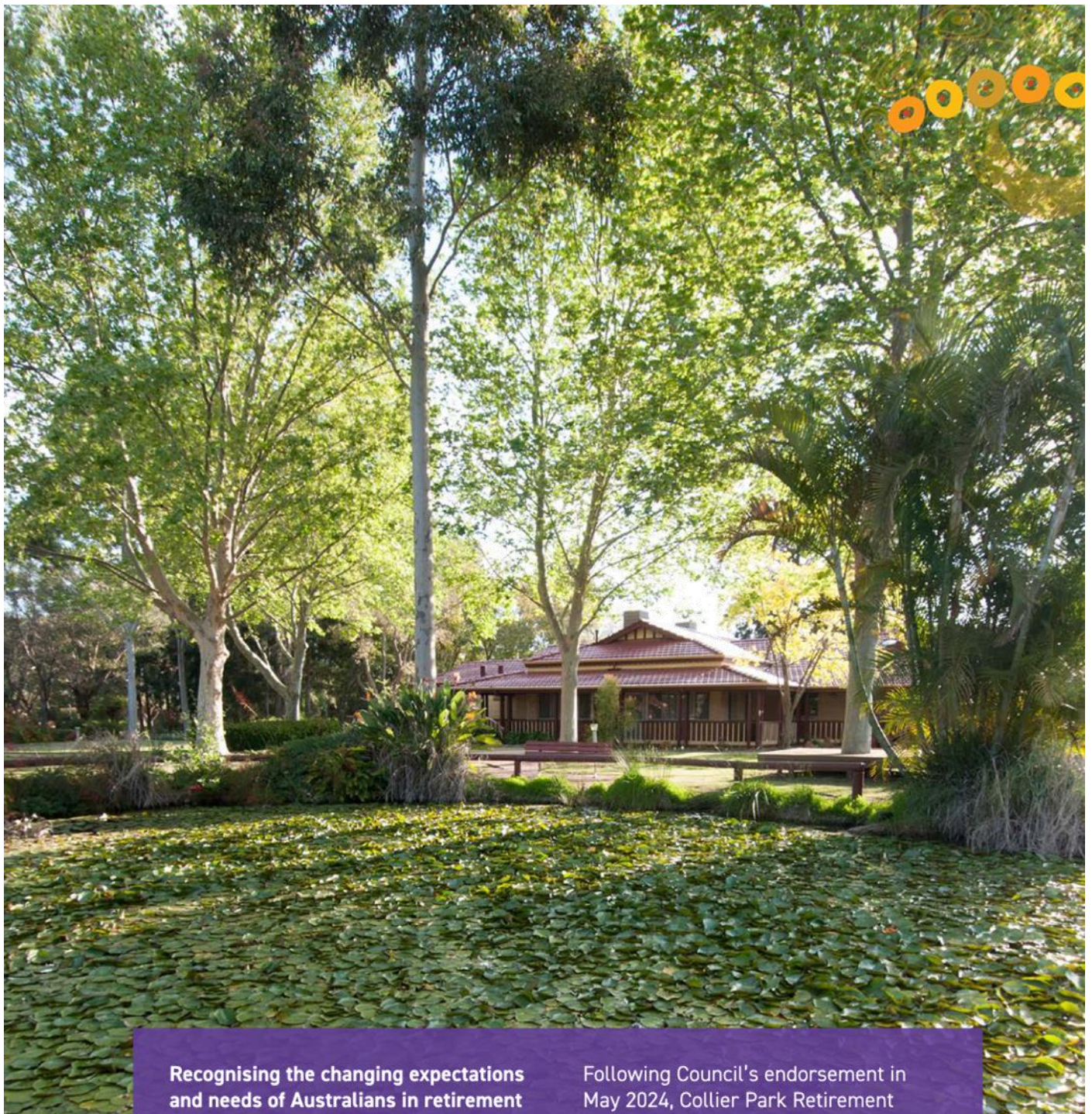
- Held 14 workshops on waste education, Switch Your Thinking Program and sustainability with an average of 50 people in attendance at each workshop.
- Reviewed the City's Local Planning Policies (LPPs) considering the adoption of LPS7 and revoked 8 LPP's and adopted 6 new policies, in addition to substantial reviews of four LPP's.



LEADERSHIP

A local government that is receptive and proactive in meeting the needs of our community.





Recognising the changing expectations and needs of Australians in retirement living, with people living for longer and with more complex health needs, Council decided to seek a specialised provider to continue service delivery to Collier Park Retirement Village.

Amana Living emerged as the preferred operator, backed by their extensive experience, reputation, and commitment to delivering high-quality aged care and accommodation.

Following Council's endorsement in May 2024, Collier Park Retirement Village was successfully transferred to not-for-profit aged care provider Amana Living in June 2024. While there are no immediate redevelopment plans at this stage, Amana Living has committed to offering a mix of accommodation and services that meet modern retirement living standards at the village. Amana Living has assured all existing residents that they will remain at the village.





HIGHLIGHTS

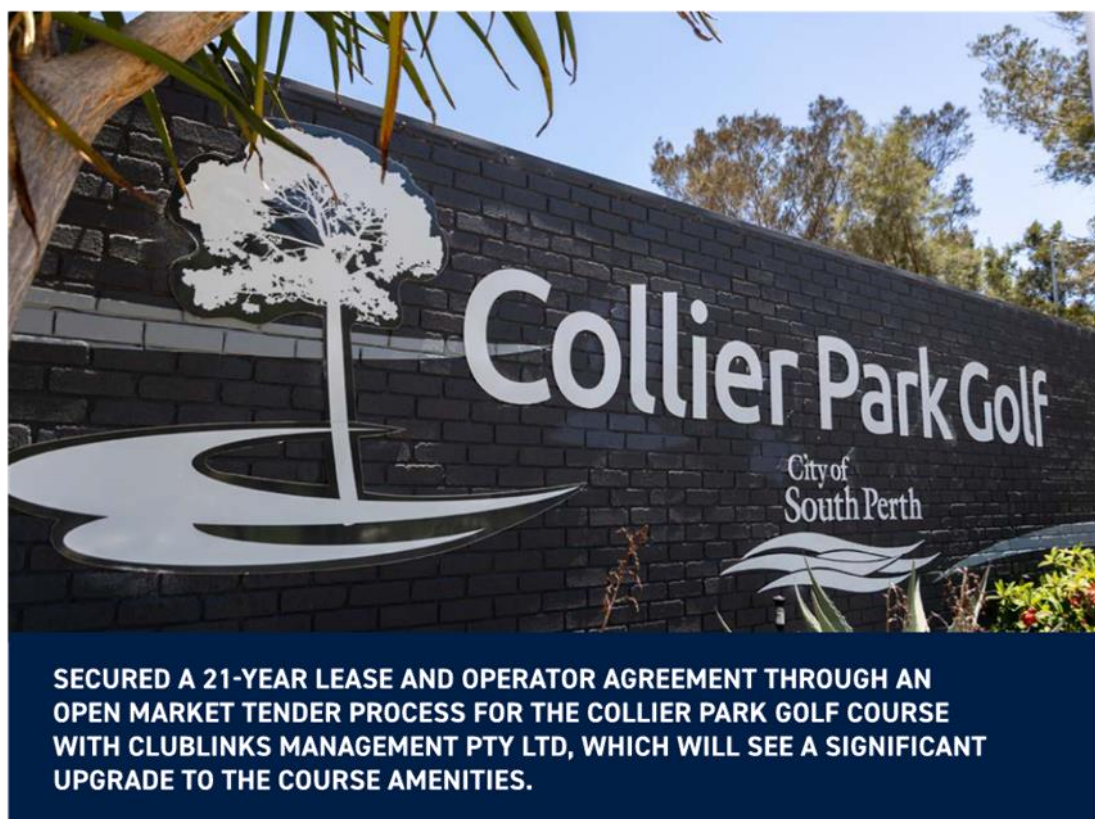
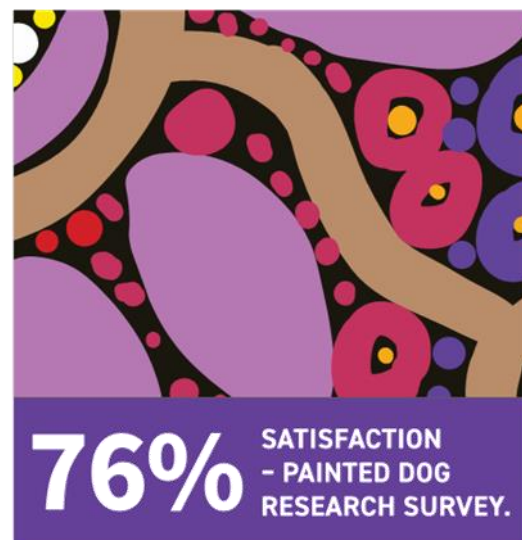
- Completed a minor review of the Strategic Community Plan with minimal modifications.
- Successfully advocated through the Department of Lands for the Minister to grant the City 'Conditional Freehold' title to Collier Park Retirement Village. This enabled the City's proposed transfer of the village to Amana Living to proceed.
- Completed the sixth and final year of the implementation of the City's Enterprise Resource Planning system (1System), with the go live of the Health, Pools and Onboarding/Offboarding modules. The rating module is currently in parallel testing and planned go-live in July 2025. This module and any further new module implementations or optimisation works will be handled as part of the City's continual improvement program.
- Awarded the prestigious Workplace Wellbeing Excellence Award from AIM WA for the City's Health and Wellness Program.
- Maintained accreditation of the City's Safety Management System for the Civic Centre and South Perth Library with the Work Health & Safety ISO45001 international standard.
- Confirmed the City's commitment to long term financial sustainability through the endorsement of the Long-Term Financial Plan.
- Conducted training for elected members that focused on the role of the media and communications, as well as stakeholder engagement training.
- Conducted customer service training with all employees on how we engage with our customers and community.
- External consultant conducted five business unit 'Voice of the Customer' surveys to assist with measuring customer service to assist in service improvement.



**INTRODUCED THE
MYSOUTHPERTH
MAGAZINE AS A
BIANNUAL UPDATE
FOR THE COMMUNITY
CELEBRATING LIFE
WITHIN OUR CITY.**



- Successfully secured agreement with the Department of Health and Aged Care to divert the former \$5.5m Recreation and Aquatic Facility funding to improving changerooms and sports lighting at local sporting reserves.
- Secured \$605,350 in funding as part of the City's advocacy efforts to convert the existing open Hurlingham drain and part of the surrounding grass area into a planted living stream.
- Secured in principle agreement to reduce the speed limit to 40km/hour on the South Perth foreshore to reduce hooning and improve safety.



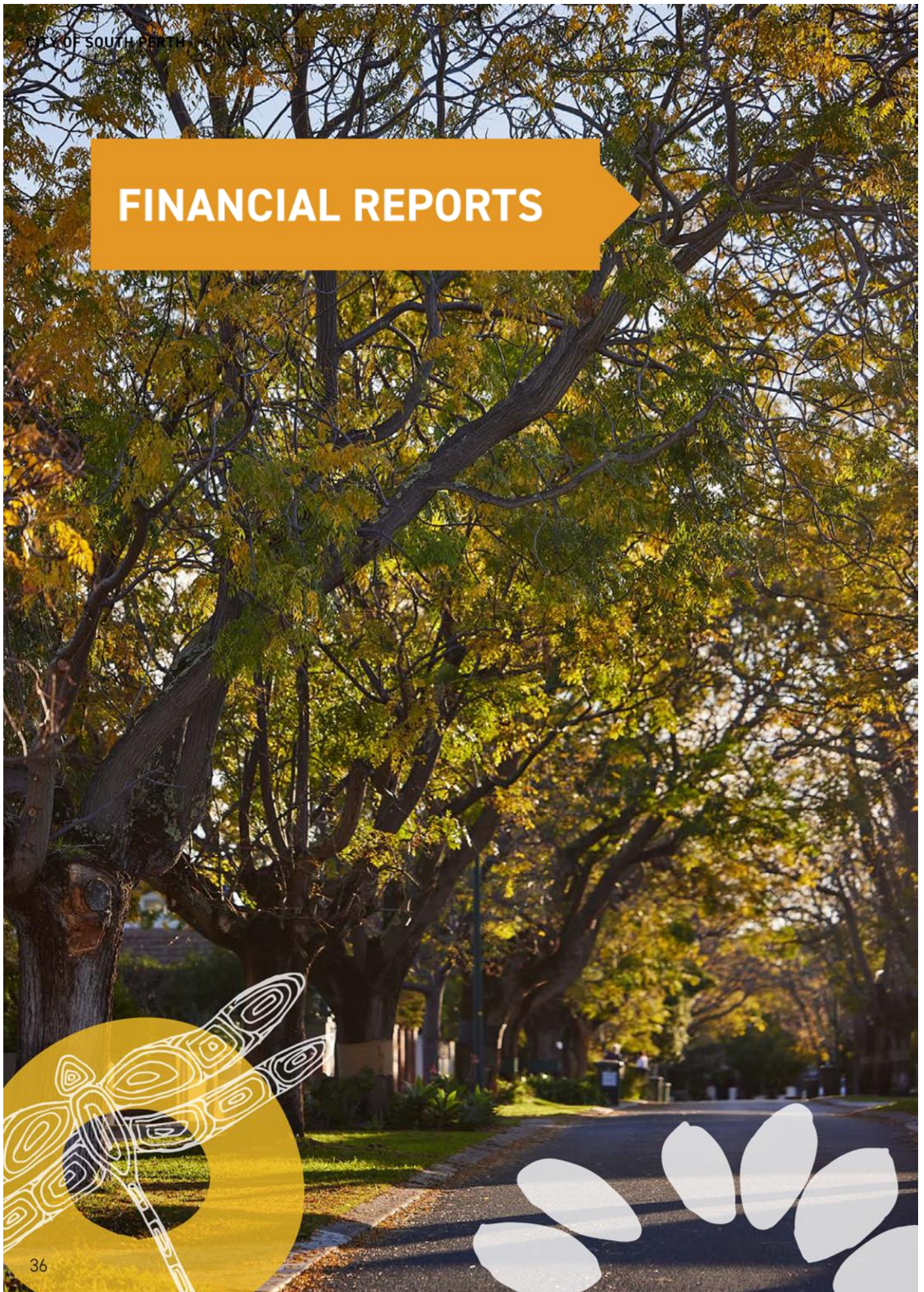




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Auditor General

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.

CITY OF SOUTH PERTH | ANNUAL REPORT 2023/24

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



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 12th day of November 2024

A handwritten signature in black ink, appearing to read 'Mike Bradford'.

Mike Bradford

CHIEF EXECUTIVE OFFICER



CITY OF SOUTH PERTH | ANNUAL REPORT 2023/24

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.



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 REPORT 2023/24

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		\$	\$	\$	\$
COMPREHENSIVE INCOME FOR THE PERIOD		132,604,920	43,346,307	564,026,992	739,978,219
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.



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.

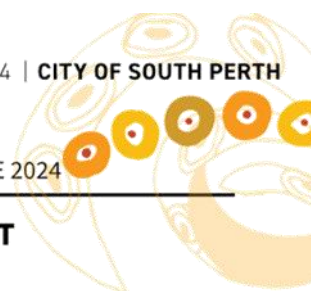
CITY OF SOUTH PERTH | ANNUAL REPORT 2023/24

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

STATEMENT OF FINANCIAL ACTIVITY

		2023/24	2023/24	2022/23
	Note	Actual	Budget	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



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

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 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*

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

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

- 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

- 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]

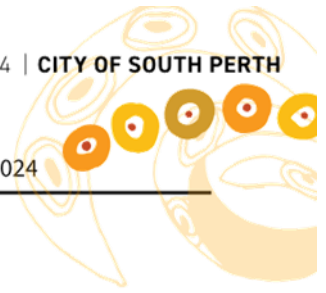
- Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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.



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.

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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

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

2(b). Expenses

	2023/24	2022/23
	Actual	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

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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.

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 | ANNUAL REPORT 2023/24

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.

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.

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 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 | ANNUAL REPORT 2023/24

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									
Accumulated Depreciation									
Carrying Amount at 30th June 2023	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
	-	(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									
Accumulated Depreciation									
Carrying Amount at 30th June 2024	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
	-	(35,184,641)	(51,538)	(1,805,925)	(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



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.

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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



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 | ANNUAL REPORT 2023/24

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

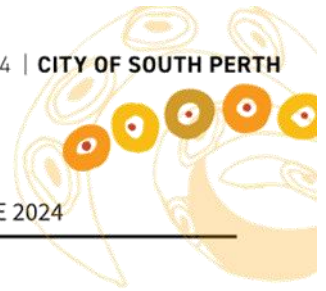
9. FIXED ASSETS

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



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 | ANNUAL REPORT 2023/24

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

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:

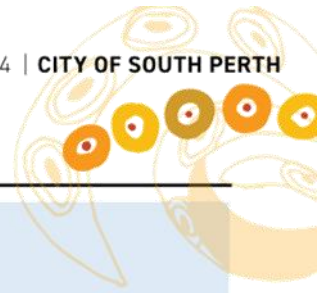
- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

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.



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

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.

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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

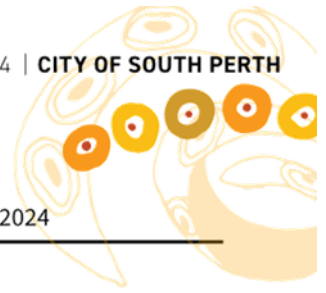
Trade and Other Payables

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.



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

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

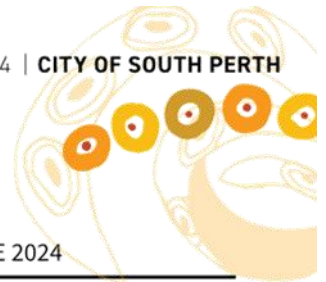
Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially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



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 | ANNUAL REPORT 2023/24

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.

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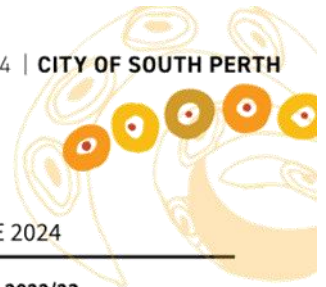
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

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



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

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 | ANNUAL REPORT 2023/24

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

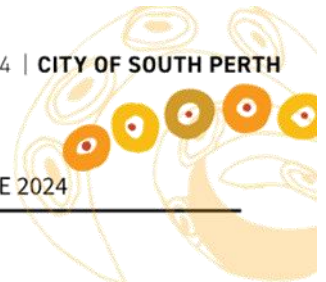
These amounts are the current-year's cost of the City's superannuation contributions made during the year.

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.



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.

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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

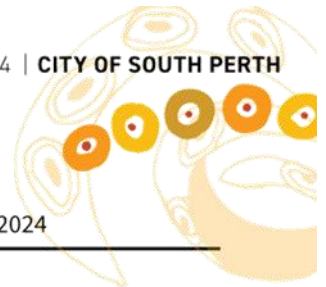
Share of Investment in Rivers Regional Council

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.



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

	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
	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 | ANNUAL REPORT 2023/24

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

21. FINANCIAL RISK MANAGEMENT

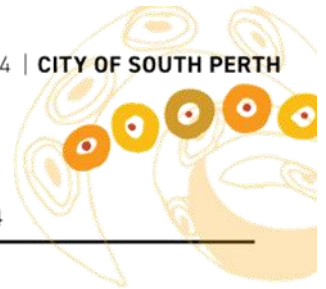
This note explains the City's exposure to financial risks and how these risks could affect the City's future financial performance.

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.



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 | ANNUAL REPORT 2023/24

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.



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	More than 60 days past	More than 90 days past	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	2023	2024	2023
	Actual	Actual	Actual	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

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

21(c). Liquidity Risk

Payables and Borrowings

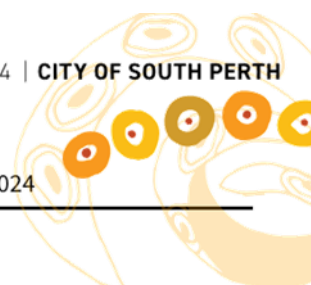
Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The City manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

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	6,175,283	-	-	6,175,283	6,175,283
Borrowings	3,765,188	5,010,181	2,430,498	11,205,867	9,984,954
Total	9,940,471	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.



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.

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.

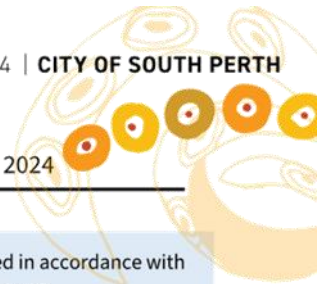
h) Interest revenue

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).

CITY OF SOUTH PERTH | ANNUAL REPORT 2023/24

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

<p>e) Budget Comparative Figures</p> <p>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.</p>	<p>i) Fair value hierarchy</p> <p>AASB 13 <i>Fair Value Measurement</i> 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:</p>
<p>OTHER MATERIAL ACCOUNTING POLICIES (CONTINUED)</p> <p>Level 1</p> <p>Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.</p> <p>Level 2</p> <p>Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.</p> <p>Level 3</p> <p>Measurements based on unobservable inputs for the asset or liability.</p> <p>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.</p> <p>Valuation Techniques</p> <p>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:</p>	<p>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.</p> <p>j) Impairment of Assets</p> <p>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.</p> <p>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:</p> <ul style="list-style-type: none"> - 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.



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

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.

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 | ANNUAL REPORT 2023/24

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

GOVERNANCE

To provide a decision-making process for the efficient allocation of scarce resources.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer and environmentally conscious community.

HEALTH

To provide an operational framework for environmental and community health.

EDUCATION AND WELFARE

To provide services to disadvantaged persons, the elderly, children and youth.

HOUSING

To provide and maintain elderly residents housing.

COMMUNITY AMENITIES

To provide services required by the community.

ACTIVITIES

The programme reflects the statutory element of local government operations including Council Member support, community consultation and involvement, statutory reporting, compliance and accountability.

Rates, general purpose government grants and interest revenue.

This programme embraces parking management, animal control, fire prevention and Safer Cities.

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.

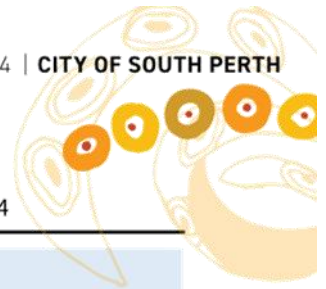
The education programme includes the maintenance of pre-school facilities including the operating costs for utilities, building maintenance and grounds maintenance for each of these facilities.

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.

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.

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.



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.

TRANSPORT

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

ECONOMIC SERVICES

To help promote the local government and its economic wellbeing.

OTHER PROPERTY AND SERVICES

To monitor and control operating accounts.

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.

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.

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

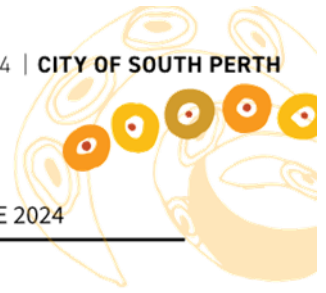
This programme includes public works overheads and operation of the City's fleet and plant services.

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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



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

24(c). Total Assets

	2023/24	2022/23
	Actual	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 | ANNUAL REPORT 2023/24

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

25. NET RESULT FROM DISCONTINUED OPERATIONS

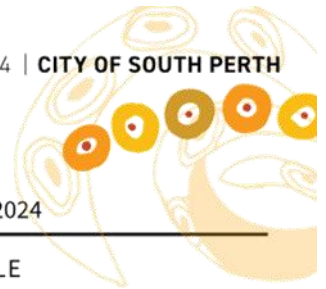
	2023/24 Actual	2023/24 Budget	2022/23 Actual
REVENUE	\$	\$	\$
Fees and charges	1,761,089	1,785,364	1,950,127
Other revenue	79,800	82,500	75,995
	1,840,889	1,867,864	2,026,121
EXPENSES			
Employee costs	(773,118)	(588,511)	(610,533)
Materials and contracts	(425,494)	(516,155)	(471,150)
Utility charges	(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.



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 | ANNUAL REPORT 2023/24

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
Discounts/concessions										
Total amount raised from general rates		20,921	588,335,940	43,268,574	239,172	43,507,747	43,266,628	150,000	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.



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	2023/24	2022/23
	Actual	Budget	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 | ANNUAL REPORT 2023/24

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				
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



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

29. BORROWING

29 (a). Borrowings

Purpose	Institution	Actual				Budget			
		Principal		Repayments		Principal		Repayments	
		Balance 1 July 2022	1 July 2022	During 2022/23	30 June 2023	Principal at 30 June 2023	Principal at 30 June 2024	During 2023/24	Principal at 30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture									
227 - Collier Park Golf Course	WATC*	1,723,913	(373,564)		1,350,349	(392,559)	957,790	(392,559)	957,790
Total Golf Course Loans		1,723,913	(373,564)		1,350,349	(392,559)	957,790	(392,559)	957,790
231 - Municipal Works	WATC*	3,819,974	(219,694)		3,600,280	(226,850)	3,373,430	(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	(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	(1,311,915)	2,743,524
Total City Loans		14,365,583	(2,739,966)		11,625,617	(2,823,008)	8,802,609	(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	(6,383)	24,816
229 - South Perth Bowling Club	WATC*	231,290	(36,143)		195,147	(37,768)	157,379	(37,768)	157,379
230 - South Perth Bowling Club	WATC*	56,186	(6,768)		49,418	(7,059)	42,359	(7,059)	42,359
Total Self Supporting Loans	WATC*	324,770	(49,006)		275,764	(51,210)	224,554	(51,210)	224,554
Total Loans		16,414,266	(3,162,536)		13,251,731	(3,266,777)	9,984,954	(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 | ANNUAL REPORT 2023/24

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



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

30. RESERVE ACCOUNTS

[illegible]

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
-------------------------	----------------

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.

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.

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 incoming 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 option does not impose a financial burden on Collier Park Residents: Off-set Reserve

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.

Waste Management Reserve

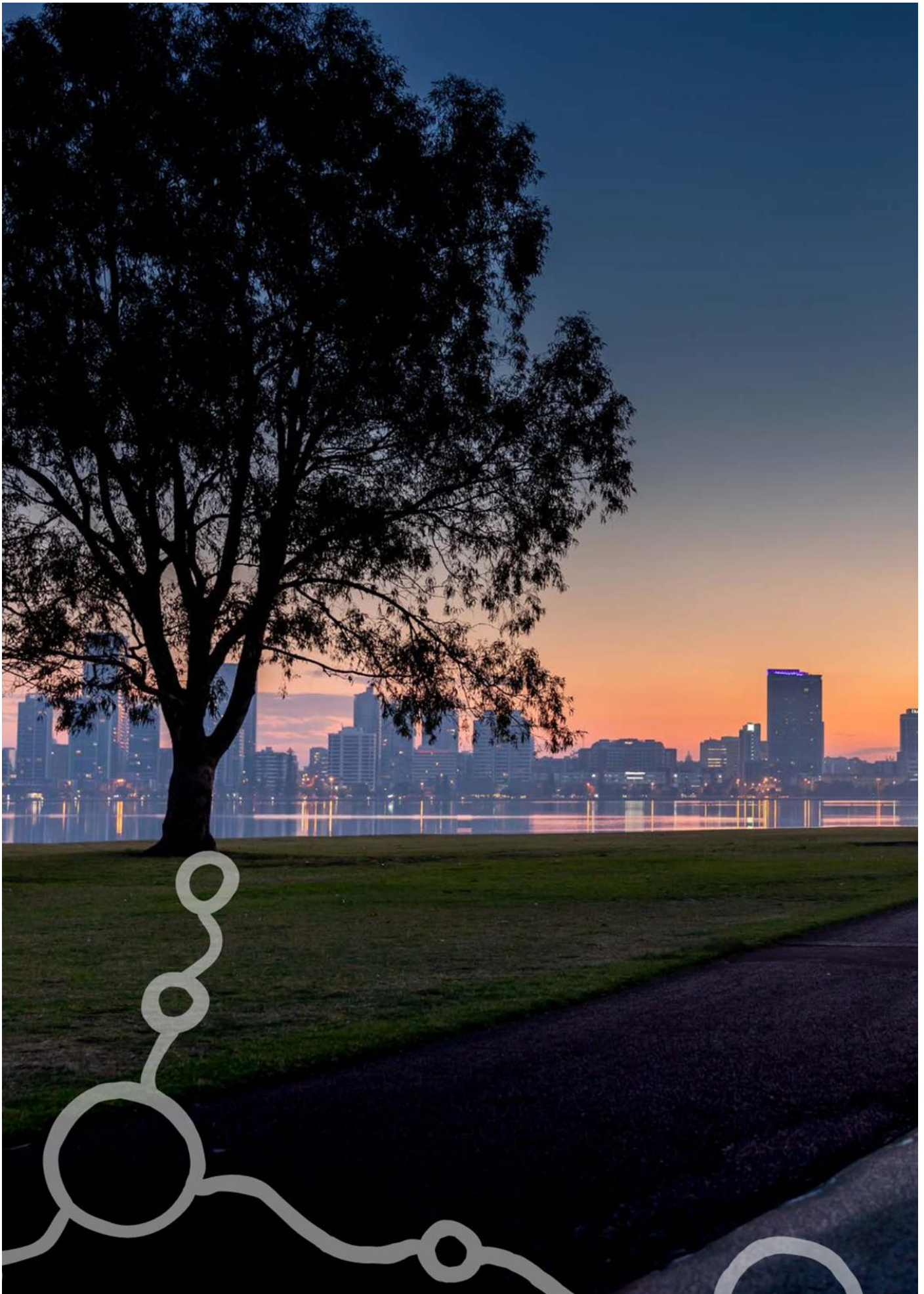
This reserve was established to provide for investment in new waste management initiatives as well as waste capital requirements it is funded by an annual allocation equal to the operating surplus/deficit from the waste operations. This reserve accumulates any profit or loss from the waste operations. 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 on the company. This reserve accumulates any profit or loss from the waste operations. 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 on the company.

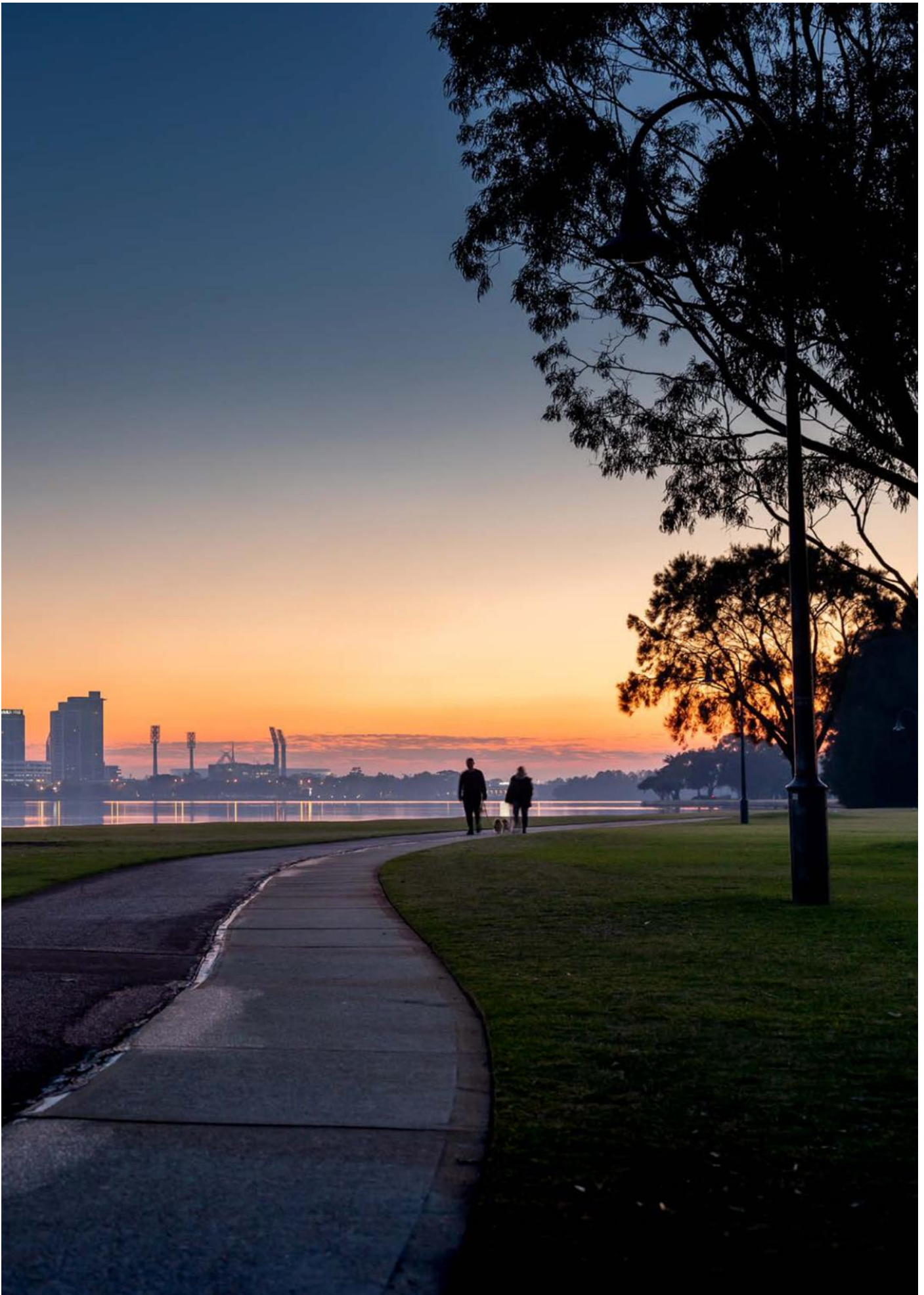
This reserve was established to provide for investment in infrastructure, such as the replacement of an urban watermain, equal to the City's share of the total project cost. The reserve was also intended to provide for investment in infrastructure, such as the replacement of an urban watermain, equal to the City's share of the total project cost.

This reserve was established to guarantee financing for maintenance of the Blue Wall. This reserve was established to accumulate monies to support the underlying or existing overhead electrical cables within specified precincts in the city.

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





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City of South Perth

DOGS LOCAL LAW 2025

DOG ACT 1976

LOCAL GOVERNMENT ACT 1995

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SCHEDULE 1

SCHEDULE 2

SCHEDULE 3

DRAFT

DOG ACT 1976

LOCAL GOVERNMENT ACT 1995

[INSERT NAME OF LOCAL GOVERNMENT]

DOGS LOCAL LAW

Under the powers conferred by the *Dog Act 1976*, the *Local Government Act 1995* and under all other powers enabling it, the Council of the City of South Perth resolved on *[insert date]* to make the following local law.

PART 1 - PRELIMINARY

1.1 Citation

This local law may be cited as the *City of South Perth Dogs Local Law 2025*.

1.2 Commencement

This local law comes into operation 14 days after the date of its publication in the *Government Gazette*.

1.3 Application

This local law applies throughout the district.

1.4 Repeal

The *City of South Perth Dogs Local Law 2016* published in the *Government Gazette* on 13 January 2017 is repealed.

1.5 Interpretation

In this local law unless the context otherwise requires -

Act means the *Dog Act 1976*;

authorised person means a person appointed by the local government to perform all or any of the functions conferred on an authorised person under this local law;

CEO means the Chief Executive Officer of the local government;

dangerous dog means a dog which is the subject of a declaration under section 33E of the Act declaring it to be a dangerous dog;

district means the district of the local government;

local government means the City of South Perth

penalty unit has the meaning given to it in clauses 4 and 5 of the *City of South Perth Local Law Relating to Penalty Units*;

pound keeper means a person authorised by the local government to perform all or any of the functions conferred on a “pound keeper” under this local law;

Regulations means the *Dog Regulations 2013*;

Schedule means a schedule in this local law;

thoroughfare has the meaning given to it in section 1.4 of the *Local Government Act 1995*; and

town planning scheme means a town planning scheme made by the local government under the *Planning and Development Act 2005* which applies throughout the whole or a part of the district.

PART 2 - IMPOUNDING OF DOGS

2.1 Charges and costs

The following are to be imposed and determined by the local government under sections 6.16 to 6.19 of the *Local Government Act 1995* -

- (a) the charges to be levied under section 29(4) of the Act relating to the seizure and impounding of a dog;
- (b) the additional fee payable under section 29(4) of the Act where a dog is released at a time or on a day other than those determined under clause 2.2; and
- (c) the costs of the destruction and the disposal of a dog referred to in section 29(15) of the Act.

2.2 Attendance of pound keeper at pound

The pound keeper is to be in attendance at the pound for the release of dogs at the times and on the days of the week as are determined by the CEO.

2.3 Release of impounded dog

- (1) A claim for the release of a dog seized and impounded is to be made to the pound keeper or in the absence of the pound keeper, to the CEO.
- (2) The pound keeper is not to release a dog seized and impounded to any person unless that person has produced, to the satisfaction of the pound keeper, satisfactory evidence -
 - (a) of her or his ownership of the dog or of her or his authority to take delivery of it; or
 - (b) that he or she is the person identified as the owner on a microchip implanted in the dog.

PART 3 - REQUIREMENTS AND LIMITATIONS ON THE KEEPING OF DOGS

3.1 Dogs to be confined

- (1) An occupier of premises on which a dog is kept must -
 - (a) cause a portion of the premises on which the dog is kept to be fenced in a manner capable of confining the dog;
 - (b) ensure the fence used to confine the dog and every gate or door in the fence is of a type, height and construction which having regard to the breed, age, size and physical condition of the dog is capable of preventing the dog at all times from passing over, under or through it;
 - (c) ensure that every gate or door in the fence is kept closed at all times when the dog is on the premises (unless the gate is temporarily opened in a manner that ensures that the dog remains confined) and is fitted with a proper latch or other means of fastening it;
 - (d) maintain the fence and all gates and doors in the fence in good order and condition; and
 - (e) where no part of the premises consists of open space, yard or garden or there is no open space or garden or yard of which the occupier has exclusive use or occupation, ensure that other means exist on the premises (other than the tethering of the dog) for effectively confining the dog within the premises.
- (2) Where an occupier fails to comply with subclause (1), he or she commits an offence.

Penalty: Where the dog is a dangerous dog, \$4,000; otherwise \$2,000.

3.2 Limitation on the number of dogs

- (1) This clause does not apply to premises which have been -
 - (a) licensed under Part 4 as an approved kennel establishment; or
 - (b) granted an exemption under section 26(3) of the Act.
- (2) The limit on the number of dogs which may be kept on any premises is, for the purpose of section 26(4) of the Act -
 - (a) 2 dogs over the age of 3 months and the young of those dogs under that age.

PART 4 - APPROVED KENNEL ESTABLISHMENTS

4.1 Interpretation

In this Part and in Schedule 2 -

licence means a licence to keep an approved kennel establishment on premises;

licensee means the holder of a licence;

premises, in addition to the meaning given to it in section 3 of the Act, means the premises described in the application for a licence; and

transferee means a person who applies for the transfer of a licence to her or him under clause 4.14.

4.2 Application for licence for approved kennel establishment

An application for a licence must be made in the form of that in Schedule 1, and must be lodged with the local government together with -

- (a) plans and specifications of the kennel establishment, including a site plan;
- (b) copies of the notices to be given under clause 4.3;
- (c) written evidence that either the applicant or another person who will have the charge of the dogs, will reside on the premises or, in the opinion of the local government, sufficiently close to the premises so as to control the dogs and so as to ensure their health and welfare;
- (d) a written acknowledgement that the applicant has read and agrees to comply with any code of practice relating to the keeping of dogs nominated by the local government; and
- (e) the fee for the application for a licence referred to in clause 4.10(1).

4.3 Notice of proposed use

- (1) An applicant for a licence must give notice of the proposed use of the premises as an approved kennel establishment after the application for a licence has been lodged -
 - (a) once in a newspaper circulating in the district; and
 - (b) to the owners and occupiers of any premises adjoining the premises.
- (2) The notices in subclause (1) must specify that -
 - (a) any written submissions as to the proposed use are to be lodged with the CEO within 14 days of the date the notice is given; and
 - (b) the application and plans and specifications may be inspected at the offices of the local government.
- (3) Where -
 - (a) the notices given under subclause (1) do not clearly identify the premises; or
 - (b) a notice given under subclause (1)(a) is of a size or in a location in the newspaper which, in the opinion of the local government, would fail to serve the purpose of notifying persons of the proposed use of the premises,

then the local government may refuse to determine the application for a licence until the notices or notice, as the case may be, is given in accordance with its directions.

4.4 Exemption from notice requirements

Where an application for a licence is made in respect of premises on which an approved kennel establishment is either a -

- (a) permitted use; or
- (b) use which the local government may approve subject to compliance with specified notice requirements,

under a town planning scheme, then the requirements of clauses 4.2(b), 4.3 and 4.5(a) do not apply in respect of the application for a licence.

4.5 When application can be determined

An application for a licence is not to be determined by the local government until -

- (a) the applicant has complied with clause 4.2;
- (b) the applicant submits proof that the notices referred to in clause 4.3(1) have been given in accordance with that clause; and
- (c) the local government has considered any written submissions received within the time specified in clause 4.3(2)(a) on the proposed use of the premises.

4.6 Determination of application

In determining an application for a licence, the local government is to have regard to -

- (a) the matters referred to in clause 4.7;
- (b) any written submissions received within the time specified in clause 4.3(2)(a) on the proposed use of the premises;
- (c) any economic or social benefits which may be derived by any person in the district if the application for a licence is approved;
- (d) the effect which the kennel establishment may have on the environment or amenity of the neighbourhood;
- (e) whether the approved kennel establishment will create a nuisance for the owners and occupiers of adjoining premises; and
- (f) whether or not the imposition of and compliance with appropriate conditions of a licence will mitigate any adverse effects of the approved kennel establishment identified in the preceding paragraphs.

4.7 Where application cannot be approved

The local government cannot approve an application for a licence where -

- (a) an approved kennel establishment cannot be permitted by the local government on the premises under a town planning scheme; or
- (b) an applicant for a licence or another person who will have the charge of the dogs will not reside on the premises, or, in the opinion of the local government, sufficiently

close to the premises so as to control the dogs and so as to ensure their health and welfare.

4.8 Conditions of approval

- (1) The local government may approve an application for a licence subject to the conditions contained in Schedule 2 and to such other conditions as the local government considers appropriate.
- (2) In respect of a particular application for a licence, the local government may vary any of the conditions contained in Schedule 2.

4.9 Compliance with conditions of approval

A licensee who does not comply with the conditions of a licence commits an offence.

Penalty: Where a dog involved in the contravention is a dangerous dog, \$4,000 and a daily penalty of \$400; otherwise \$2,000 and a daily penalty of \$200.

4.10 Fees

- (1) On lodging an application for a licence, the applicant is to pay a fee to the local government.
- (2) On the issue or renewal of a licence, the licensee is to pay a fee to the local government.
- (3) On lodging an application for the transfer of a valid licence, the transferee is to pay a fee to the local government.
- (4) The fees referred to in subclauses (1) to (3) are to be imposed and determined by the local government under sections 6.16 to 6.19 of the *Local Government Act 1995*.

4.11 Form of licence

The licence is to be in the form determined by the local government and is to be issued to the licensee.

4.12 Period of licence

- (1) The period of effect of a licence is set out in section 27(5) of the Act.
- (2) A licence is to be renewed if the fee referred to in clause 4.10(2) is paid to the local government prior to the expiry of the licence.
- (3) On the renewal of a licence the conditions of the licence at the time of its renewal continue to have effect.

4.13 Variation or cancellation of licence

- (1) The local government may vary the conditions of a licence.
- (2) The local government may cancel a licence –
 - (a) on the request of the licensee;
 - (b) following a breach of the Act, the Regulations or this local law; or
 - (c) if the licensee is not a fit and proper person.
- (3) The date a licence is cancelled is to be, in the case of –
 - (a) paragraph (a) of subclause (2), the date requested by the licensee; or
 - (b) paragraphs (b) and (c) of subclause (2), the date determined under section 27(6) of the Act.
- (4) If a licence is cancelled the fee paid for that licence is not refundable for the term of the licence that has not yet expired.

4.14 Transfer

- (1) An application for the transfer of a valid licence from the licensee to another person must be –
 - (a) made in the form determined by the local government;
 - (b) made by the transferee;
 - (c) made with the written consent of the licensee; and
 - (d) lodged with the local government together with –
 - (i) written evidence that a person will reside at or within reasonably close proximity to the premises the subject of the licence; and
 - (ii) the fee for the application for the transfer of a licence referred to in clause 4.10(3).
- (2) The local government is not to determine an application for the transfer of a valid licence until the transferee has complied with subclause (1).
- (3) The local government may approve, whether or not subject to such conditions as it considers appropriate, or refuse to approve an application for the transfer of a valid licence.
- (4) Where the local government approves an application for the transfer of a valid licence, then on the date of approval, unless otherwise specified in the notice issued under clause 4.15(b), the transferee becomes the licensee of the licence for the purposes of this local law.

4.15 Notification

The local government is to give written notice to -

- (a) an applicant for a licence of the local government's decision on her or his application;
- (b) a transferee of the local government's decision on her or his application for the transfer of a valid licence;

- (c) a licensee of any variation made under clause 4.13(1);
- (d) a licensee when her or his licence is due for renewal and the manner in which it may be renewed;
- (e) a licensee when her or his licence is renewed;
- (f) a licensee of the cancellation of a licence under clause 4.13(2)(a); and
- (g) a licensee of the cancellation of a licence under paragraphs (b) or (c) of clause 4.13(2), which notice is to be given in accordance with section 27(6) of the Act.

4.16 Inspection of kennel

With the consent of the occupier, an authorised person may inspect an approved kennel establishment at any time.

PART 5 - MISCELLANEOUS

5.1 Offence to excrete

- (1) A dog must not excrete on –
 - (a) any thoroughfare or other public place; or
 - (b) any land which is not a public place without the consent of the occupier.
- (2) Subject to subclause (3), if a dog excretes contrary to subclause (1), every person liable for the control of the dog at that time commits an offence.

Penalty: \$1,000

- (3) The person liable for the control of the dog does not commit an offence against subclause (2) if any excreta is removed immediately by that person.

PART 6 - ENFORCEMENT

6.1 Interpretation

In this Part -

infringement notice means the notice referred to in clause 6.3; and

notice of withdrawal means the notice referred to in clause 6.6(1).

6.2 Modified penalties

- (1) The offences contained in Schedule 3 are offences in relation to which a modified penalty may be imposed.

- (2) The amount appearing in the third column of Schedule 3 directly opposite an offence is the modified penalty payable in respect of that offence if -
 - (a) the dog is not a dangerous dog; or
 - (b) the dog is a dangerous dog, but an amount does not appear in the fourth column directly opposite that offence.
- (3) The amount appearing in the fourth column of Schedule 3 directly opposite an offence is the modified penalty payable in respect of that offence if the dog is a dangerous dog.

6.3 Issue of infringement notice

Where an authorised person has reason to believe that a person has committed an offence in respect of which a modified penalty may be imposed, he or she may issue to that person a notice in the form of Form 8 of the First Schedule of the Regulations.

6.4 Failure to pay modified penalty

Where a person who has received an infringement notice fails to pay the modified penalty within the time specified in the notice, or within such further time as may in any particular case be allowed by the CEO, he or she is deemed to have declined to have the offence dealt with by way of a modified penalty.

6.5 Payment of modified penalty

A person who has received an infringement notice may, within the time specified in that notice or within such further time as may in any particular case be allowed by the CEO, send or deliver to the local government the amount of the penalty, with or without a reply as to the circumstances giving rise to the offence, and the local government may appropriate that amount in satisfaction of the penalty and issue an acknowledgment.

6.6 Withdrawal of infringement notice

- (1) Whether or not the modified penalty has been paid, an authorised person may withdraw an infringement notice by sending a notice in the form of Form 9 of the First Schedule of the Regulations.
- (2) A person authorised to issue an infringement notice under clause 6.3 cannot sign or send a notice of withdrawal.

6.7 Service

An infringement notice or a notice of withdrawal may be served on a person personally, or by leaving it at or posting it to her or his address as ascertained from her or him, or as recorded by the local government under the Act, or as ascertained from inquiries made by the local government.

Schedule 1 - Application for a licence for an approved kennel establishment

(clause 4.2)

I/we (full name)

of (postal address)

(telephone number)

(facsimile number)

(E-mail address)

Apply for a licence for an approved kennel establishment at (address of premises)

.....

For (number and breed of dogs)

* (insert name of person) will be residing at the premises on and from (insert date)

* (insert name of person) will be residing (sufficiently close to the premises so as to control the dogs and so as to ensure their health and welfare) at (insert address of residence) on and from (insert date).

Attached are -

- (a) a site plan of the premises showing the location of the kennels and yards and all other buildings and structures and fences;
- (b) plans and specifications of the kennel establishment;
- (c) copy of notice of proposed use to appear in newspaper;
- (d) copy of notice of proposed use to be given to adjoining premises;
- (e) written evidence that a person will reside -
 - (i) at the premises; or
 - (ii) sufficiently close to the premises so as to control the dogs and so as to ensure their health and welfare; and
- (f) if the person in item (e) is not the applicant, written evidence that the person is a person in charge of the dogs.

I confirm that I have read and agree to comply with the Code of Practice known as, in the keeping of dogs at the proposed kennel establishment.

Signature of applicant

Date

* delete where inapplicable.

Note: a licence if issued will have effect for a period of 12 months – section 27.5 of the Dog Act.

OFFICE USE ONLY

Application fee paid on *[insert date]*.

Schedule 2 - Conditions of a licence for an approved kennel establishment

(clause 4.8(1))

An application for a licence for an approved kennel establishment may be approved subject to the following conditions -

- (a) each kennel, unless it is fully enclosed, must have a yard attached to it;
- (b) each kennel and each yard must be at a distance of not less than -
 - (i) 25m from the front boundary of the premises and 5m from any other boundary of the premises;
 - (ii) 10m from any dwelling; and
 - (iii) 25m from any church, school room, hall, factory, dairy or premises where food is manufactured, prepared, packed or stored for human consumption;
- (c) each yard for a kennel must be kept securely fenced with a fence constructed of link mesh or netting or other materials approved by the local government;
- (d) the minimum floor area for each kennel must be calculated at 2.5 times the length of the breed of dog (when it is fully grown), squared, times the number of dogs to be housed in the kennel and the length of the dog is to be determined by measuring from the base of the tail to the front of its shoulder;
- (e) the floor area of the yard attached to any kennel or group of kennels must be at least twice the floor area of the kennel or group of kennels to which it is attached;
- (f) the upper surface of the kennel floor must be -
 - (i) at least 100mm above the surface of the surrounding ground;
 - (ii) smooth so as to facilitate cleaning;
 - (iii) rigid;
 - (iv) durable;
 - (v) slip resistant;
 - (vi) resistant to corrosion;
 - (vii) non-toxic;
 - (viii) impervious;
 - (ix) free from cracks, crevices and other defects; and
 - (x) finished to a surface having a fall of not less than 1 in 100 to a spoon drain which in turn must lead to a suitably sized diameter sewerage pipe which must be properly laid, ventilated and trapped in accordance with the health requirements of the local government;
- (g) all kennel floor washings must pass through the drain in item (f)(x) and must be piped to approved apparatus for the treatment of sewage in accordance with the health requirements of the local government;

- (h) the kennel floor must have a durable upstand rising 75mm above the floor level from the junction of the floor and external and internal walls, or internal walls must be so constructed as to have a minimum clearance of 50mm from the underside of the bottom plate to the floor;
- (i) where a yard is to be floored, the floor must be constructed in the same manner as the floor of any kennel;
- (j) from the floor, the lowest internal height of a kennel must be, whichever is the lesser of -
 - (i) 2m; or
 - (ii) 4 times the height of the breed of dog in the kennel, when it is fully grown, measured from the floor to the uppermost tip of its shoulders while in a stationary upright position;
- (k) the walls of each kennel must be constructed of concrete, brick, stone or framing sheeted internally and externally with good quality new zincalume or new pre-finished colour coated steel sheeting or new fibrous cement sheeting or other durable material approved by the local government;
- (l) all external surfaces of each kennel must be kept in good condition;
- (m) the roof of each kennel must be constructed of impervious material;
- (n) all kennels and yards and drinking vessels must be maintained in a clean condition and must be cleaned and disinfected when so ordered by an authorised person;
- (o) all refuse, faeces and food waste must be disposed of daily into the approved apparatus for the treatment of sewage;
- (p) noise, odours, fleas, flies and other vectors of disease must be effectively controlled;
- (q) suitable water must be available at the kennel via a properly supported standpipe and tap; and
- (r) the licensee or the person nominated in the application for a licence, must, in accordance with the application for the licence, continue to reside -
 - (i) at the premises; or
 - (ii) in the opinion of the local government, sufficiently close to the premises so as to control the dogs, and to ensure their health and welfare.

Schedule 3 - Offences in respect of which modified penalty applies

(clause 6.2)

Offence	Nature of offence	Modified penalty Units	Dangerous Dog Modified Penalty
3.1	Failing to provide means for effectively confining a dog	4	16
4.9	Failing to comply with the conditions of a licence	8	
5.1(2)	Dog excreting in prohibited place	8	

Note: Penalty Units are prescribed in the City of South Perth Local Law relating to Penalty Units.
On 1 June 2024 one penalty unit is \$13.00.

Dated..... 20____

The Common Seal of the }
City of South Perth }
was affixed by authority of a }
resolution of the Council in the }
presence of: }

Gregory Shane Milner
Mayor

Michael Wayne Bradford
Chief Executive Officer

ANNUAL FINANCIAL REPORT

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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

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RESERVE FOR AUDIT OPINION

CITY OF SOUTH PERTH

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

Local Government Act 1995

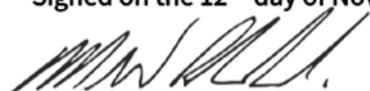
Local Government (Financial Management) Regulations 1996

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 12th day of November 2024



Mike Bradford

CHIEF EXECUTIVE OFFICER



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	6,175,283	-	-	6,175,283	6,175,283
Borrowings	3,765,188	5,010,181	2,430,498	11,205,867	9,984,954
Total	9,940,471	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

Purpose	Institution	Actual					Budget		
		Balance 1 July 2022	Principal Repayments During 2022/23	Principal at 30 June 2023	Principal Repayments During 2023/24	Principal at 30 June 2024	Principal 1 July 2023	Principal Repayments During 2023/24	Principal at 30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$
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 ending 30 June 2023/24	Budget for year ending 30 June 2023/24	Actual for year 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

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 & 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 20101-2015
~~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	Relevant Council Delegation:	N/A
Council Adoption:	03/05	Relevant Delegation:	N/A
Reviewed/Modified:	03/05, 02/11, 03/12, 03/13, 03/14, 01/15, 03/16, 11/16, 12/17, 09/22	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
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~~ ~~include~~ 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~~ incorporateing 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

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Policy Number:	P203	Relevant Council Delegation:	N/A
Council Adoption:	N/A	Relevant Delegation:	N/A
Reviewed/Modified:	03/05, 02/11, 03/12, 03/13, 03/14, 01/15, 03/16, 11/16, 12/17, 03/19, 09/22, 04/24	Relevant Management Practice:	N/A

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 goalaim.~~

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	Parks and and Environment Programs Delivery
Responsible Officer	Manager Parks and and Environment Programs Delivery
Affected Business Unit/s	Infrastructure Engineering 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 ~~L~~andscape 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.

-

-

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

Page 2 of 4

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	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

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 ~~p~~Policy includeare:

- 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 ~~p~~Policy 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

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

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 outline~~ss~~ 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 ~~F~~full ~~s~~Service ~~c~~Charge. Inclusion is at the City's discretion, ~~and~~. ~~c~~Commercial ~~s~~Services will be charged at a ~~rate n~~ appropriate ~~an 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 ~~f~~Full ~~s~~Service ~~c~~Charge, as determined by Council, will be charged to all rateable and non-rateable properties receiving a compulsory waste service.

Multi-unit Complexes Multiple 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 domestic City's waste collection service, and the most appropriate waste management solution. If~~ Where the City has determined 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 ~~p~~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 ~~C~~rown 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

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Policy Number:	P357	Relevant Council Delegation:	N/A
Council Adoption:	26/11/02	Relevant Delegation:	N/A
Revised/Modified:	10/05 02/11 03/12 03/13 03/14 03/15	Relevant Management Practice:	M357 Community Business for Proposed

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~~ sSenior 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~~ of life ~~costs~~. This pPolicy establishes the principles by which the light vehicle fleet will be purchased and operated.

Policy Scope

The pPolicy is relevant to the Mayor, Chief Executive Officer, Directors, Managers ~~and~~ sCity 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 pPolicy. 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~~ 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~~ of life ~~cycle costs~~ life costs.
- Functional** (~~T~~ool of ~~T~~rade Vehicle ~~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 their fuel consumption exceeds 8.5 litres per 100 kilometres travelled.;
- c)b) ~~Using the Green Vehicle Guide, C~~arbon 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~~ consistent 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:

- ~~Considering~~ alternative fuel types, ~~vehicles~~ including, diesel hybrids, hybrid electric or ~~electric liquid petroleum gas~~ powered sedans or wagons;
- ~~Meeting~~ the criteria specified in Part 1 and 2 (General) above;
- ~~Purchasing~~ the required vehicles through the State Government Common Use Agreement, by ~~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.~~
- ~~For Category 4 vehicles, the City may purchase six cylinder vehicles where the operational needs of the 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. ~~eEnsuring~~ 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. ~~dDemonstrating~~ transparent and responsible aAsset mManagement processes that align with recognised demonstrable best-practices ~~,~~;
4. ~~iImplementing~~ 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 incorporateing defined service levels ~~s~~ 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. ~~eEnsuring that~~ necessary capacity and other operational capabilities are provided, and that aAsset mManagement responsibilities are effectively allocated ~~,~~;

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Policy Number: P688

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Relevant Council Delegation: N/A

Relevant Delegation: N/A

Relevant Management Practice: N/A

- 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~~ allocat~~ing~~e 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~~s~~.
6.

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

~~i~~Incorporat~~ing~~e risk management a consideration~~s~~ of risk management requirements into decision~~ing~~-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**
- The Council is 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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P501: Paths—Provision and Construction	
P502: Cycling Infrastructure	
P506: Road Rehabilitation Prioritisation	
P507: Path Replacement	
P508: Bus Shelter Provision and Replacement	
P607: Tenders and Expressions of Interest	
P609: Management and Sale of City Property Lease of City Owned Buildings	
P613: Capitalisation <u>and Valuation</u> of Fixed Assets	
P691: Business Excellence Framework	
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 550001	

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