

# ATTACHMENTS

## Audit, Risk and Improvement Committee Meeting

10 November 2025

# ATTACHMENTS TO AGENDA ITEMS

## Audit, Risk and Improvement Committee Meeting - 10 November 2025

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# Audit, Risk and ~~Governance~~ Improvement Committee Terms of Reference

|                             |                         |
|-----------------------------|-------------------------|
| Responsible Director        | Chief Executive Officer |
| Responsible Business Unit/s | All                     |
| Quorum                      | 4                       |

## 1. ESTABLISHMENT

The Audit, Risk and ~~Governance~~Improvement Committee (ARIC) is established under Section 7.1A of the *Local Government Act 1995* (the Act). The Committee will operate in accordance with all relevant provisions of the Act, the Local Government (Audit) Regulations 1996 and the Local Government (Administration) Regulations 1996.

## 2. OBJECTIVE

The objectives of the Committee are to:

- assist in the annual external audit and liaise with the auditor to ensure appropriate management of the City's financial affairs;
- facilitate the coordination of the internal audit function with the external audit;
- ensure openness and transparency in the City's audit and financial reporting;
- facilitate effective management of financial and other risks, and the protection of Council assets;
- ensure compliance with laws and regulations;
- ensure best practices are followed in relation to audit, risk management, internal control and legislative compliance; and
- advise Council in relation to all audit, risk management and compliance matters.

### 3. POWERS OF THE COMMITTEE

The Committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference.

The Committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility. The Committee does not have any management functions and cannot involve itself in management processes or procedures.

### 4. AREAS OF RESPONSIBILITY

The Audit, Risk and [Governance Improvement](#) Committee is responsible for the following functions:

- provide guidance and assistance to Council as to the carrying out of its functions in relation to audits carried out under Part 7 of the Act;
- provide guidance and assistance to the Council as to –
  - (i) matters to be audited;
  - (ii) the scope of audits;
  - (iii) its functions under Part 6 of the Act;
  - (iv) the carrying out of its functions relating to other audits and other matters related to financial management;
- meet with the Auditor once a year and provide a report to Council on the matters discussed and the outcome of those discussions;
- review the City's draft Annual Financial Report and recommend adoption of the report to Council;
- review any significant changes to the Annual Financial Report that may arise before the report is signed;
- review the annual Compliance Audit Return and report to the Council the results of that review;
- review a report given to it by the CEO under regulation 17(3) (the CEO's report) and is to –
  - (i) report to the Council the results of that review;
  - (ii) give a copy of the CEO's report to the Council;
- consider the CEO's biennial reviews of the appropriateness and effectiveness of the City's systems and procedures in regard to risk management, internal control and legislative compliance and report to the Council the results of those reviews;

- review the City's Corporate Business Plan, Policies, ~~Management Practices~~, Delegations and risk management systems;
- review the effectiveness of operations and services including non-financial controls of the City; ~~and~~
- review the internal control structure, monitoring the operations of the information system and internal controls, and providing recommendations for improvements; ~~and~~
- review the quarterly Activity Report which incorporates Risk Management, Business Continuity and Workplace, Health and Safety.

## 5. MEMBERSHIP

The Committee shall consist of:

- the Mayor;
- ~~Independent Presiding Member (External Member);~~
- ~~Independent Deputy Presiding Member (External Member);~~
- between 3 to 8 Elected Members; and
- ~~between 1 to 2 External Members~~

~~All appointments to the Committee shall be by nomination and appointed by Council. All external members shall have business or financial management/reporting knowledge and be appointed for a maximum term of two years.~~

In accordance with 7.1A(2) of the Act, members of the Audit, Risk and Improvement Committee will be appointed by an absolute majority decision of the Council.

The appointment of ~~an~~ external members shall be made by the Council, by way of a public advertisement and be for a term of two years. All external members shall have business or financial management/reporting knowledge.

The external members shall be paid in accordance with s. 5.10 of The Act and as determined by the Salaries and Allowances Tribunal.

Designated City of South Perth employees, whilst not permitted to be members of this Committee, will be required to attend meetings of the Committee to provide advice and guidance to the Committee.

## 6. COMMITTEE OPERATIONS

- 6.1 The general affairs of the Committee shall be administered in accordance with the *Local Government Act 1995*.
- 6.2 The Committee shall operate in accordance ~~with the following order:~~ with the City of South Perth Standing Orders Local Law 2007 and the order of business will be as follows:

- Declaration of Opening/Announcement of Visitors
- Attendance/Apologies/leave of absence
- Declarations of Interest
- Confirmation of Minutes
- Presentations
- Reports
- Closure

6.3 No business is to be transacted at an ordinary meeting other than that specified in the agenda, without the approval of the Presiding Member or the Council.

6.4 The Committee's recommendations must be adopted by Council before implementation.

6.5 The Terms of Reference are to be reviewed in line with the election of new members.

## 7. MEETINGS

The Committee shall meet at 6.00pm on a quarterly basis or as required.

## 8. AGENDA ITEMS

- 8.1 During the first quarter, the Committee shall conduct an annual review of Council Delegations and the Compliance Audit Return.
- 8.2 During the fourth quarter, the Committee shall review the City of South Perth Financial Report and Internal Audit Reporting.
- 8.3 Every quarter the Committee shall review the Corporate Business Plan and the Audit Register.

## 9. MINUTES

- 9.1 The Governance officer will be responsible for keeping minutes of all business transacted at each meeting.
- 9.2 Any recommendation for action from the Committee will be presented to the next Ordinary meeting of Council for consideration.
- 9.3 The minutes will be uploaded to the City's website and the HUB.

| Office Use Only    |                  |              |        |
|--------------------|------------------|--------------|--------|
| Council Adoption:  | 26 November 2019 | Item Number  | 10.7.2 |
| Council Amendment: | 12 December 2023 | Item Number: | 10.5.1 |

# DRAFT ANNUAL FINANCIAL REPORT

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CITY OF SOUTH PERTH

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

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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 2025

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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 2025

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*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 2025 and the financial position as at 30 June 2025.

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

Signed on the                      day of                      2025

**Matthew Scott**  
**ACTING CHIEF EXECUTIVE OFFICER**

CITY OF SOUTH PERTH

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

STATEMENT OF COMPREHENSIVE INCOME

|                                                                                 | Note        | 2024/25<br>Actual   | 2024/25<br>Budget   | 2023/24<br>Actual   |
|---------------------------------------------------------------------------------|-------------|---------------------|---------------------|---------------------|
| <b>REVENUE</b>                                                                  |             | <b>\$</b>           | <b>\$</b>           | <b>\$</b>           |
| Rates revenue                                                                   | 26(a), 2(a) | 46,213,876          | 46,065,448          | 43,507,747          |
| Fees and charges                                                                | 2(a)        | 22,635,234          | 20,339,186          | 20,411,231          |
| Grants, subsidies and contributions                                             | 2(a)        | 1,661,836           | 1,907,400           | 1,949,077           |
| Interest revenue                                                                | 2(a)        | 5,431,183           | 4,878,124           | 4,796,950           |
| Other revenue                                                                   | 2(a)        | 606,132             | 473,429             | 648,756             |
|                                                                                 |             | <b>76,548,261</b>   | <b>73,663,587</b>   | <b>71,313,761</b>   |
| <b>EXPENSES</b>                                                                 |             |                     |                     |                     |
| Employee costs                                                                  | 2(b)        | (28,457,572)        | (28,834,033)        | (26,448,031)        |
| Materials and contracts                                                         |             | (24,568,202)        | (26,268,902)        | (22,947,579)        |
| Utility charges                                                                 |             | (1,664,383)         | (1,817,700)         | (1,783,958)         |
| Depreciation and amortisation                                                   |             | (14,005,573)        | (14,130,786)        | (13,721,781)        |
| Finance costs                                                                   | 2(b)        | (329,581)           | (366,731)           | (462,539)           |
| Insurance                                                                       |             | (649,581)           | (649,485)           | (486,238)           |
| Other expenditure                                                               | 2(b)        | (939,794)           | (1,032,736)         | (1,028,932)         |
|                                                                                 |             | <b>(70,614,686)</b> | <b>(73,100,373)</b> | <b>(66,879,058)</b> |
|                                                                                 |             | <b>5,933,575</b>    | <b>563,214</b>      | <b>4,434,703</b>    |
| Capital grants, subsidies and contributions                                     | 2(a)        | 2,995,801           | 7,493,633           | 2,392,283           |
| Profit on asset disposals                                                       |             | 67,547              | 166,744             | 158,885             |
| Loss on asset disposals                                                         |             | (795,474)           | -                   | (808,714)           |
| Impairment of Assets Held for Sale                                              |             | -                   | -                   | 21,060              |
| Fair value adjustments to financial assets at fair value through profit or loss | 4(b)        | (8,878)             | -                   | 4,203               |
| Share of net profit of associates accounted for using the equity method         | 20          | 10,501              | -                   | (1,385)             |
|                                                                                 |             | <b>2,269,496</b>    | <b>7,660,377</b>    | <b>1,766,332</b>    |
| <b>Net result for the period from continuing operations</b>                     |             | <b>8,203,071</b>    | <b>8,223,591</b>    | <b>6,201,035</b>    |
| Net result from discontinued operations                                         | 25          | -                   | -                   | (555,612)           |
| <b>NET RESULT FOR THE PERIOD</b>                                                |             | <b>8,203,071</b>    | <b>8,223,591</b>    | <b>5,645,423</b>    |
| Changes in asset revaluation surplus                                            | 15          | 22,220,615          | -                   | -                   |
| <b>TOTAL OTHER COMPREHENSIVE INCOME FOR THE PERIOD</b>                          |             | <b>22,220,615</b>   | <b>-</b>            | <b>-</b>            |
| <b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>                                |             | <b>30,423,686</b>   | <b>8,223,591</b>    | <b>5,645,423</b>    |

\*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 2025

STATEMENT OF FINANCIAL POSITION

|                                      | Note | 2024/25<br>Actual   | 2023/24<br>Actual   |
|--------------------------------------|------|---------------------|---------------------|
| <b>CURRENT ASSETS</b>                |      | <b>\$</b>           | <b>\$</b>           |
| Cash and cash equivalents            | 3    | 5,253,415           | 3,223,962           |
| Trade and other receivables          | 5(a) | 8,559,244           | 8,865,354           |
| Other financial assets               | 4(a) | 71,890,313          | 62,379,900          |
| Other assets                         | 6    | 1,696,410           | 2,294,548           |
| <b>TOTAL CURRENT ASSETS</b>          |      | <b>87,399,382</b>   | <b>76,763,764</b>   |
| <b>NON-CURRENT ASSETS</b>            |      |                     |                     |
| Trade and other receivables          | 5(b) | 1,843,673           | 5,489,330           |
| Other financial assets               | 4(b) | 314,169             | 378,967             |
| Investment in associate              | 20   | 45,738              | 35,236              |
| Property, plant and equipment        | 7    | 313,730,837         | 312,925,465         |
| Infrastructure                       | 8    | 502,812,415         | 482,690,597         |
| Intangible assets                    | 10   | 44,326              | 125,159             |
| <b>TOTAL NON-CURRENT ASSETS</b>      |      | <b>818,791,158</b>  | <b>801,644,754</b>  |
| <b>TOTAL ASSETS</b>                  |      | <b>906,190,541</b>  | <b>878,408,518</b>  |
| <b>CURRENT LIABILITIES</b>           |      |                     |                     |
| Trade and other payables             | 11   | (7,448,918)         | (7,094,264)         |
| Borrowings                           | 13   | (3,486,139)         | (3,374,601)         |
| Employee related provisions          | 14   | (5,056,838)         | (4,796,529)         |
| Other liabilities                    | 12   | (6,549,781)         | (6,357,538)         |
| <b>TOTAL CURRENT LIABILITIES</b>     |      | <b>(22,541,675)</b> | <b>(21,622,932)</b> |
| <b>NON-CURRENT LIABILITIES</b>       |      |                     |                     |
| Borrowings                           | 13   | (3,124,214)         | (6,610,353)         |
| Employee related provisions          | 14   | (444,428)           | (518,697)           |
| <b>TOTAL NON-CURRENT LIABILITIES</b> |      | <b>(3,568,642)</b>  | <b>(7,129,050)</b>  |
| <b>TOTAL LIABILITIES</b>             |      | <b>(26,110,317)</b> | <b>(28,751,982)</b> |
| <b>NET ASSETS</b>                    |      | <b>880,080,223</b>  | <b>849,656,537</b>  |
| <b>EQUITY</b>                        |      |                     |                     |
| Retained surplus                     |      | 150,976,182         | 151,059,423         |
| Reserve accounts                     | 29   | 55,342,512          | 46,653,582          |
| Revaluation surplus                  | 15   | 673,761,529         | 651,943,532         |
| <b>TOTAL EQUITY</b>                  |      | <b>880,080,223</b>  | <b>849,656,537</b>  |

\*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 2025

STATEMENT OF CHANGES IN EQUITY

|                                                  | Note | Retained Surplus   | Reserves Accounts | Revaluation Surplus | Total Equity       |
|--------------------------------------------------|------|--------------------|-------------------|---------------------|--------------------|
|                                                  |      | \$                 | \$                | \$                  | \$                 |
| <b>BALANCE at 30 June 2023</b>                   |      | <b>143,399,261</b> | <b>37,284,802</b> | <b>663,327,054</b>  | <b>844,011,116</b> |
| <b>COMPREHENSIVE INCOME FOR THE PERIOD</b>       |      |                    |                   |                     |                    |
| Net result for the period                        |      | 5,645,423          | -                 | -                   | 5,645,423          |
| Other comprehensive income for the period        |      | -                  | -                 | -                   | -                  |
| <b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b> |      | <b>5,645,423</b>   | <b>-</b>          | <b>-</b>            | <b>5,645,423</b>   |
| Revaluation write back on disposals              | 15   | 11,383,522         | -                 | (11,383,522)        | -                  |
|                                                  |      | <b>11,383,522</b>  | <b>-</b>          | <b>(11,383,522)</b> | <b>-</b>           |
| Transfers to reserves accounts                   | 29   | (14,830,273)       | 14,830,273        | -                   | -                  |
| Transfers from reserves accounts                 | 29   | 5,461,492          | (5,461,492)       | -                   | -                  |
| <b>BALANCE at 30 June 2024</b>                   |      | <b>151,059,423</b> | <b>46,653,582</b> | <b>651,943,532</b>  | <b>849,656,537</b> |
| <b>COMPREHENSIVE INCOME FOR THE PERIOD</b>       |      |                    |                   |                     |                    |
| Net result for the period                        |      | 8,203,071          | -                 | -                   | 8,203,071          |
| Other comprehensive income for the period        |      | -                  | -                 | 22,220,615          | 22,220,615         |
| <b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b> |      | <b>8,203,071</b>   | <b>-</b>          | <b>22,220,615</b>   | <b>30,423,686</b>  |
| Revaluation write back on disposals              | 15   | 402,618            | -                 | (402,618)           | -                  |
|                                                  |      | <b>402,618</b>     | <b>-</b>          | <b>(402,618)</b>    | <b>-</b>           |
| Transfers to reserves accounts                   | 29   | (10,098,538)       | 10,098,538        | -                   | -                  |
| Transfers from reserves accounts                 | 29   | 1,409,609          | (1,409,609)       | -                   | -                  |
| <b>BALANCE as at 30 June 2025</b>                |      | <b>150,976,182</b> | <b>55,342,512</b> | <b>673,761,529</b>  | <b>880,080,223</b> |

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

CITY OF SOUTH PERTH

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

STATEMENT OF CASH FLOWS

|                                                                              | Note  | 2024/25<br>Actual<br>\$ | 2023/24<br>Actual<br>\$ |
|------------------------------------------------------------------------------|-------|-------------------------|-------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                  |       |                         |                         |
| <b>Receipts</b>                                                              |       |                         |                         |
| Rates                                                                        |       | 46,072,722              | 43,174,496              |
| Operating grants, subsidies and contributions                                |       | 1,661,836               | 1,949,077               |
| Fees and charges                                                             |       | 22,834,612              | 20,401,812              |
| Service Charges                                                              |       | 3,880,465               | 4,462,244               |
| Interest earnings                                                            |       | 6,028,927               | 3,917,179               |
| Goods and services tax received                                              |       | 4,138,731               | 3,770,563               |
| Other revenue                                                                |       | 597,108                 | 683,940                 |
| <b>Total Receipts</b>                                                        |       | <b>85,214,402</b>       | <b>78,359,311</b>       |
| <b>Payments</b>                                                              |       |                         |                         |
| Employee costs                                                               |       | (28,328,466)            | (26,115,110)            |
| Materials and contracts                                                      |       | (24,104,432)            | (23,891,191)            |
| Utility charges                                                              |       | (1,664,383)             | (1,783,959)             |
| Interest expenses                                                            |       | (329,581)               | (462,539)               |
| Insurance expenses                                                           |       | (649,581)               | (486,239)               |
| Goods and services tax paid                                                  |       | (4,231,223)             | (3,699,303)             |
| Other expenditure                                                            |       | (876,989)               | (933,036)               |
| <b>Total Payments</b>                                                        |       | <b>(60,184,656)</b>     | <b>(57,371,377)</b>     |
| <b>Net Cash provided by (used in) continuing operating activities</b>        | 16(a) | <b>25,029,746</b>       | <b>20,987,934</b>       |
| <b>Net Cash provided by (used in) discontinued operating activities</b>      | 16(a) | <b>-</b>                | <b>282,134</b>          |
| <b>Net Cash provided by continuing and discontinued operating activities</b> |       | <b>25,029,746</b>       | <b>21,270,068</b>       |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                  |       |                         |                         |
| Capital grants, subsidies and contributions                                  |       | 3,188,044               | 2,684,673               |
| Proceeds from sale of plant & equipment                                      |       | 351,330                 | 323,592                 |
| Payments for purchase of property, plant & equipment                         |       | (4,132,164)             | (2,828,478)             |
| Payments for construction of infrastructure                                  |       | (9,578,406)             | (8,713,901)             |
| Investments in term deposits                                                 |       | (162,522,169)           | (114,378,523)           |
| Matured term deposits                                                        |       | 153,014,163             | 101,691,205             |
| <b>Net Cash provided by (used in) continuing investing activities</b>        |       | <b>(19,679,203)</b>     | <b>(21,221,431)</b>     |
| <b>Net Cash provided by (used in) discontinued investing activities</b>      |       | <b>-</b>                | <b>(138,556)</b>        |
| <b>Net Cash used in continuing and discontinued investing activities</b>     |       | <b>(19,679,203)</b>     | <b>(21,359,987)</b>     |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                                  |       |                         |                         |
| Repayment of borrowings                                                      | 28(a) | (3,374,601)             | (3,266,777)             |
| Self Supporting Loan Receipts                                                |       | 53,513                  | 51,210                  |
| <b>Net Cash provided by (used in) continuing financing activities</b>        |       | <b>(3,321,088)</b>      | <b>(3,215,567)</b>      |
| <b>Net Cash provided by (used in) discontinued financing activities</b>      |       | <b>-</b>                | <b>(1,021,565)</b>      |
| <b>Net Cash provided by (used in) continuing and discontinued activities</b> |       | <b>(3,321,088)</b>      | <b>(4,237,132)</b>      |
| <b>Net Increase (Decrease) in Cash Held</b>                                  |       | <b>2,029,453</b>        | <b>(4,327,054)</b>      |
| Cash at beginning of year                                                    |       | 3,223,962               | 7,551,016               |
| <b>Cash and Cash Equivalents at End of Year</b>                              | 16    | <b>5,253,415</b>        | <b>3,223,962</b>        |

\*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 2025

STATEMENT OF FINANCIAL ACTIVITY

|                                                                 | Note  | 2024/25<br>Actual   | 2024/25<br>Budget   | 2023/24<br>Actual   |
|-----------------------------------------------------------------|-------|---------------------|---------------------|---------------------|
| <b>OPERATING ACTIVITIES</b>                                     |       |                     |                     |                     |
| <b>Revenue from operating activities</b>                        |       | \$                  | \$                  | \$                  |
| Rates                                                           | 26(a) | 46,213,876          | 46,065,448          | 43,507,747          |
| Fees and charges                                                |       | 22,635,234          | 20,339,186          | 20,411,231          |
| Grants, subsidies and contributions                             |       | 1,661,836           | 1,907,400           | 1,949,077           |
| Interest revenue                                                |       | 5,431,183           | 4,878,124           | 4,796,950           |
| Other revenue                                                   |       | 606,132             | 473,429             | 648,756             |
| Profit on asset disposals                                       |       | 67,547              | -                   | 158,885             |
|                                                                 |       | <b>76,615,808</b>   | <b>73,663,587</b>   | <b>71,472,646</b>   |
| <b>Expenditure from operating activities</b>                    |       |                     |                     |                     |
| Employee costs                                                  |       | (28,457,572)        | (28,834,033)        | (26,448,031)        |
| Materials and contracts                                         |       | (24,568,202)        | (26,268,902)        | (22,947,579)        |
| Utility charges                                                 |       | (1,664,383)         | (1,817,700)         | (1,783,958)         |
| Depreciation                                                    |       | (14,005,573)        | (14,130,786)        | (13,721,781)        |
| Finance costs                                                   |       | (329,581)           | (366,731)           | (462,539)           |
| Insurance expenses                                              |       | (649,581)           | (649,485)           | (486,238)           |
| Other expense                                                   |       | (939,794)           | (1,032,736)         | (1,028,932)         |
| Loss on asset disposals                                         |       | (795,474)           | -                   | (808,714)           |
|                                                                 |       | <b>(71,410,162)</b> | <b>(73,100,373)</b> | <b>(67,687,772)</b> |
| Non-cash amounts excluded from operating activities             | 27(a) | 14,616,953          | 14,130,786          | 14,468,230          |
| <b>Amount attributable to continuing operating activities</b>   |       | <b>19,822,599</b>   | <b>14,694,000</b>   | <b>18,253,104</b>   |
| <b>Amount attributable to discontinued operating activities</b> |       | <b>-</b>            | <b>-</b>            | <b>79,654</b>       |
| <b>INVESTING ACTIVITIES - INFLOWS / (OUTFLOWS)</b>              |       |                     |                     |                     |
| Capital grants, subsidies and contributions                     |       | 2,995,801           | 7,493,633           | 2,392,283           |
| Proceeds from disposal of assets                                |       | 351,330             | 274,870             | 323,593             |
| Purchase of property, plant and equipment                       |       | (4,132,164)         | (9,307,070)         | (2,887,906)         |
| Purchase and construction of infrastructure                     |       | (9,578,406)         | (17,296,780)        | (8,682,151)         |
|                                                                 |       | <b>(10,363,439)</b> | <b>(18,835,347)</b> | <b>(8,854,181)</b>  |
| <b>Amount attributable to continuing investing activities</b>   |       | <b>-</b>            | <b>-</b>            | <b>(138,556)</b>    |
| <b>Amount attributable to discontinued investing activities</b> |       | <b>-</b>            | <b>-</b>            | <b>-</b>            |
| <b>FINANCING ACTIVITIES - INFLOW / (OUTFLOWS)</b>               |       |                     |                     |                     |
| Transfers from reserve accounts                                 | 29    | 1,409,609           | 8,511,691           | 5,461,492           |
| Proceeds from new borrowings                                    |       | -                   | 4,550,000           | -                   |
| Proceeds from self supporting loans                             | 28    | 53,513              | 53,513              | 51,210              |
| Underground power                                               |       | 3,890,866           | 3,871,385           | 4,478,399           |
| Loan principal repayments                                       | 28    | (3,374,601)         | (3,374,601)         | (3,266,777)         |
| Transfers to cash reserve accounts                              | 29    | (10,098,538)        | (10,283,092)        | (14,830,273)        |
| Movement in Grant Obligations                                   |       | (186,678)           | (5,500,000)         | -                   |
|                                                                 |       | <b>(8,305,829)</b>  | <b>(2,171,104)</b>  | <b>(8,105,949)</b>  |
| <b>Amount attributable to continuing financing activities</b>   |       | <b>-</b>            | <b>-</b>            | <b>(1,021,565)</b>  |
| <b>Amount attributable to discontinued financing activities</b> |       | <b>-</b>            | <b>-</b>            | <b>-</b>            |
| <b>MOVEMENT IN SURPLUS OR DEFICIT</b>                           |       |                     |                     |                     |
| <b>Surplus or deficit at the start of the financial year</b>    |       | <b>13,230,640</b>   | <b>6,312,451</b>    | <b>13,018,134</b>   |
| Amount attributable to operating activities                     |       | 19,822,599          | 14,694,000          | 18,332,758          |
| Amount attributable to investing activities                     |       | (10,363,439)        | (18,835,347)        | (8,992,737)         |
| Amount attributable to financing activities                     |       | (8,305,829)         | (2,171,104)         | (9,127,514)         |
| <b>Surplus or deficit after imposition of general rates</b>     |       | <b>14,383,969</b>   | <b>-</b>            | <b>13,230,640</b>   |

\*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 2025

## 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 2020-1 Amendments to Australian Accounting Standards
  - Classification of Liabilities as Current or Non-current
- 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
- AASB 2023-3 Amendments to Australian Accounting Standards
  - Disclosure of Non-current Liabilities with Covenants: Tier 2
- AASB 2024-1 Amendments to Australian Accounting Standards
  - Supplier Finance Arrangements: Tier 2 Disclosures
- AASB 2023-1 Amendments to Australian Accounting Standards
  - Supplier Finance Arrangements
- AASB 2022-9 Amendments to Australian Accounting Standards
  - Insurance Contracts in the Public Sector



## CITY OF SOUTH PERTH

### NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

These amendments are not expected to have any material impact on the financial report on initial application.

- AASB 2022-10 Amendments to Australian Accounting Standards
  - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

These amendment may result in changes to the fair value of certain non-financial assets on revaluation. The impact has not been quantified as it is not considered practicable to determine the amount of the difference in fair value attributable to the change in the standard.

#### **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 2024-4b Amendments to Australian Accounting Standards
  - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]

- AASB 2023-5 Amendments to Australian Accounting Standards
    - Lack of Exchangeability
  - AASB 18 (FP) Presentation and Disclosure in Financial Statements
    - (Appendix D) [for for-profit entities]
  - AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements
    - (Appendix D) [for not-for-profit and superannuation entities]
  - AASB 2024-2 Amendments to Australian Accounting Standards
    - Classification and Measurement of Financial Instruments
  - AASB 2024-3 Amendments to Australian Accounting Standards
    - Annual Improvements Volume 11
- These amendments are not expected to have any material impact on the financial report on initial application.



CITY OF SOUTH PERTH  
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

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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                                                                                |
| 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 2025

**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<br>Customers | Capital Grant<br>/Contributions | Statutory<br>Requirements | Other            | Total             |
|--------------------------------------------|----------------------------|---------------------------------|---------------------------|------------------|-------------------|
| For the year ended 30 June 2025            | \$                         | \$                              | \$                        | \$               |                   |
| Rates                                      | -                          | -                               | 46,213,876                | -                | 46,213,876        |
| Fees and charges                           | 12,644,289                 | -                               | 9,974,423                 | 16,522           | 22,635,234        |
| Grants, subsidies and contributions        | -                          | -                               | -                         | 1,661,836        | 1,661,836         |
| Interest Revenue                           | -                          | -                               | -                         | 5,431,183        | 5,431,183         |
| Other Revenue                              | -                          | -                               | -                         | 606,132          | 606,132           |
| Capital grants, subsidies and contribution | -                          | 2,995,801                       | -                         | -                | 2,995,801         |
| <b>Total</b>                               | <b>12,644,289</b>          | <b>2,995,801</b>                | <b>56,188,299</b>         | <b>7,715,673</b> | <b>79,544,062</b> |

|                                            | Contract With<br>Customers | Capital Grant<br>/Contributions | Statutory<br>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         |
| <b>Total</b>                               | <b>11,015,185</b>          | <b>2,392,283</b>                | <b>52,857,394</b>         | <b>7,441,182</b> | <b>73,706,044</b> |

|                                                    | 2024/25<br>Actual | 2023/24<br>Actual |
|----------------------------------------------------|-------------------|-------------------|
| <b>Interest Revenue</b>                            |                   |                   |
| Other interest revenue                             | 2,340,549         | 1,905,733         |
| Interest on reserve account funds                  | 2,463,942         | 2,281,753         |
| Rates instalment and penalty interest              | 626,692           | 609,464           |
| <b>Total</b>                                       | <b>5,431,183</b>  | <b>4,796,950</b>  |
| <b>Other Revenue</b>                               |                   |                   |
| Miscellaneous Revenue (Including other recoveries) | 414,417           | 510,586           |
| Recovery - Utilities cost                          | 135,658           | 106,530           |
| Insurance Claims Received                          | 56,056            | 31,640            |
| <b>Total</b>                                       | <b>606,132</b>    | <b>648,756</b>    |

CITY OF SOUTH PERTH  
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

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**2(b). Expenses**

|                                                                                         | <b>2024/25<br/>Actual</b> | <b>2023/24<br/>Actual</b> |
|-----------------------------------------------------------------------------------------|---------------------------|---------------------------|
| <b>Audit Remuneration</b>                                                               | <b>\$</b>                 | <b>\$</b>                 |
| Audit of Annual Financial Report                                                        | 111,554                   | 104,500                   |
| Other services - grant acquittals                                                       | 9,800                     | -                         |
| <b>Total</b>                                                                            | <b>121,354</b>            | <b>104,500</b>            |
| <b>Employee Costs</b>                                                                   |                           |                           |
| Employee benefit costs                                                                  | 27,661,208                | 25,550,461                |
| Other employee costs                                                                    | 796,364                   | 897,570                   |
| <b>Total</b>                                                                            | <b>28,457,572</b>         | <b>26,448,031</b>         |
| <b>Finance Costs</b>                                                                    |                           |                           |
| Interest and financial charges paid/payable for financial liabilities not at fair value | 329,581                   | 462,539                   |
| <b>Total</b>                                                                            | <b>329,581</b>            | <b>462,539</b>            |
| <b>Other Expenditure</b>                                                                |                           |                           |
| Impairment loss on statutory receivables                                                | 73,864                    | 104,910                   |
| Sundry Expenses                                                                         | 865,930                   | 924,022                   |
| <b>Total</b>                                                                            | <b>939,794</b>            | <b>1,028,932</b>          |

CITY OF SOUTH PERTH  
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

3. CASH AND CASH EQUIVALENTS

|                                          | Note  | 2024/25<br>Actual | 2023/24<br>Actual |
|------------------------------------------|-------|-------------------|-------------------|
| <b>Cash and Cash Equivalents</b>         |       | \$                | \$                |
| Cash at Bank / On Hand                   |       | 5,253,415         | 3,223,962         |
| <b>Total Cash and Cash Equivalents</b>   | 16(a) | <b>5,253,415</b>  | <b>3,223,962</b>  |
| <b>Held as</b>                           |       |                   |                   |
| - Unrestricted cash and cash equivalents |       | 5,253,415         | 3,223,962         |
|                                          |       | <b>5,253,415</b>  | <b>3,223,962</b>  |

**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.

**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 2025

4. OTHER FINANCIAL ASSETS

|                                                               | 2024/25<br>Actual | 2023/24<br>Actual |
|---------------------------------------------------------------|-------------------|-------------------|
| <b>(a)Current Assets</b>                                      | \$                | \$                |
| Financial assets at amortised cost                            | 71,890,313        | 62,379,900        |
|                                                               | <b>71,890,313</b> | <b>62,379,900</b> |
| <b>Other financial assets at amortised cost</b>               |                   |                   |
| Term Deposits (longer than 3 months)                          | 71,834,394        | 62,326,387        |
| Self Supporting Loans                                         | 55,920            | 53,513            |
|                                                               | <b>71,890,313</b> | <b>62,379,900</b> |
| <b>Held as</b>                                                |                   |                   |
| - Unrestricted cash and cash equivalents                      | 9,998,021         | 9,368,780         |
| - Restricted other financial assets at amortised cost         | 61,892,292        | 53,011,120        |
|                                                               | <b>71,890,313</b> | <b>62,379,900</b> |
| <b>(b)Non-Current Assets</b>                                  |                   |                   |
| Financial assets at amortised cost                            | 115,121           | 171,040           |
| Financial assets at fair value through profit/(loss)          | 199,049           | 207,927           |
|                                                               | <b>314,169</b>    | <b>378,967</b>    |
| <b>Financial assets at amortised cost</b>                     |                   |                   |
| Self Supporting Loans                                         | 115,121           | 171,040           |
|                                                               | <b>115,121</b>    | <b>171,040</b>    |
| <b>Financial assets at fair value through profit/(loss)</b>   |                   |                   |
| Local Government House Trust                                  | 199,049           | 207,927           |
|                                                               | <b>199,049</b>    | <b>207,927</b>    |
|                                                               | <b>72,204,483</b> | <b>62,758,867</b> |
| <b>Financial assets at fair value through profit and loss</b> |                   |                   |
| Units in Local Government House Trust - opening balance       | 207,927           | 203,724           |
| Movement in Local Government House Trust (10 units)           | (8,878)           | 4,203             |
| Units in Local Government House Trust - closing balance       | <b>199,049</b>    | <b>207,927</b>    |

**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 2025

5. TRADE AND OTHER RECEIVABLES

|                                            | 2024/25<br>Actual | 2023/24<br>Actual |
|--------------------------------------------|-------------------|-------------------|
| <b>(a)Current</b>                          | \$                | \$                |
| Rates receivable                           | 3,245,557         | 3,134,226         |
| Sundry debtors                             | 573,384           | 924,683           |
| Pensioner rebate receivable                | 30,179            | 42,268            |
| Underground power receivable               | 3,885,690         | 4,090,676         |
| ESL Debtor                                 | 393,255           | 350,296           |
| Infringement Debtor                        | 736,431           | 664,250           |
| GST receivable from ATO                    | 368,301           | 275,809           |
| Expected credit losses on financial assets | (673,553)         | (616,854)         |
| <b>Total Current</b>                       | <b>8,559,244</b>  | <b>8,865,354</b>  |
| <b>(b)Non-Current</b>                      |                   |                   |
| Pensioner rebate receivable                | 535,088           | 497,498           |
| Underground power receivable               | 1,226,814         | 4,914,747         |
| ESL Pensioner receivable                   | 81,771            | 77,085            |
| <b>Total Non-Current</b>                   | <b>1,843,673</b>  | <b>5,489,330</b>  |
| <b>Total Trade and Other Receivables</b>   | <b>10,402,917</b> | <b>14,354,684</b> |

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 2025<br>Actual | 30 June 24<br>Actual | 1 July 23<br>Actual |
|------------------------------------------------------------------------|------------------------|----------------------|---------------------|
|                                                                        | \$                     | \$                   |                     |
| Trade and other receivables from contracts with customers              | 573,384                | 924,683              | 767,281             |
| <b>Total trade and other receivables from contracts with customers</b> | <b>573,384</b>         | <b>924,683</b>       | <b>767,281</b>      |

**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 2025

#### 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

|                                     | 2024/25<br>Actual | 2023/24<br>Actual |
|-------------------------------------|-------------------|-------------------|
| <b>(a)Current</b>                   | \$                | \$                |
| Accrued - Interest revenue reserves | 899,998           | 1,488,199         |
| Accrued - Interest revenue general  | 531,969           | 541,512           |
| Accrued - Other revenue             | 54,749            | 45,725            |
| Prepayments                         | 209,695           | 219,112           |
| <b>Total Current Assets</b>         | <b>1,696,410</b>  | <b>2,294,548</b>  |
| <b>Total Other Assets</b>           | <b>1,696,410</b>  | <b>2,294,548</b>  |

#### 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 2025

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              |
|------------------------------------------------------------------------|--------------------|-------------------|------------------|----------------|----------------------|------------------|-------------------|------------------|--------------------|
|                                                                        | \$                 | \$                | \$               | \$             | \$                   | \$               | \$                | \$               | \$                 |
| <b>Balance at 1st July 2023</b>                                        | <b>222,481,800</b> | <b>83,452,798</b> | <b>1,617,576</b> | <b>469,194</b> | <b>10,131</b>        | <b>3,386,471</b> | <b>1,624,865</b>  | <b>329,166</b>   | <b>313,372,003</b> |
| Additions                                                              | 413,006            | 1,027,385         | 14,970           | 94,251         | -                    | 1,072,250        | 76,216            | 98,162           | 2,796,242          |
| Disposals                                                              | -                  | (239,431)         | -                | -              | -                    | (130,766)        | -                 | -                | (370,197)          |
| 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)        | -                  |
| <b>Carrying Amount at 30th June 2024</b>                               | <b>222,894,806</b> | <b>82,206,090</b> | <b>1,595,612</b> | <b>495,679</b> | <b>6,565</b>         | <b>3,897,836</b> | <b>1,571,988</b>  | <b>256,885</b>   | <b>312,925,465</b> |
| <b>Comprises:</b>                                                      |                    |                   |                  |                |                      |                  |                   |                  |                    |
| 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)         | -                | (42,699,766)       |
| <b>Carrying Amount at 30th June 2024</b>                               | <b>222,894,806</b> | <b>82,206,090</b> | <b>1,595,612</b> | <b>495,679</b> | <b>6,565</b>         | <b>3,897,836</b> | <b>1,571,988</b>  | <b>256,886</b>   | <b>312,925,465</b> |
| <b>Carrying Amount at 30th June 2024</b>                               | <b>222,894,806</b> | <b>82,206,090</b> | <b>1,595,612</b> | <b>495,679</b> | <b>6,565</b>         | <b>3,897,836</b> | <b>1,571,988</b>  | <b>256,885</b>   | <b>312,925,465</b> |
| Additions                                                              | -                  | 2,272,241         | -                | 33,691         | -                    | 833,676          | 308,129           | 684,429          | 4,132,165          |
| Disposals                                                              | -                  | (74,302)          | -                | -              | -                    | (283,176)        | (17,634)          | -                | (375,111)          |
| Revaluation increments/(decrements) transferred to revaluation surplus | -                  | -                 | -                | -              | -                    | -                | -                 | -                | -                  |
| Depreciation (expense)                                                 | -                  | (2,186,838)       | (37,217)         | (66,841)       | (3,564)              | (516,485)        | (140,738)         | -                | (2,951,683)        |
| Transfer (from)/ to                                                    | -                  | 164,295           | -                | -              | -                    | 12,230           | -                 | (176,525)        | -                  |
| <b>Carrying Amount at 30th June 2025</b>                               | <b>222,894,806</b> | <b>82,381,486</b> | <b>1,558,395</b> | <b>462,529</b> | <b>3,001</b>         | <b>3,944,081</b> | <b>1,721,745</b>  | <b>764,790</b>   | <b>313,730,837</b> |
| <b>Comprises:</b>                                                      |                    |                   |                  |                |                      |                  |                   |                  |                    |
| Gross carrying amount                                                  | 222,894,806        | 119,580,016       | 1,647,150        | 2,335,195      | 494,040              | 8,294,327        | 2,672,970         | 764,790          | 358,683,298        |
| Accumulated Depreciation                                               | -                  | (37,198,530)      | (88,755)         | (1,872,666)    | (491,039)            | (4,350,246)      | (951,225)         | -                | (44,952,461)       |
| <b>Carrying Amount at 30th June 2025</b>                               | <b>222,894,806</b> | <b>82,381,486</b> | <b>1,558,395</b> | <b>462,529</b> | <b>3,001</b>         | <b>3,944,081</b> | <b>1,721,745</b>  | <b>764,790</b>   | <b>313,730,837</b> |

CITY OF SOUTH PERTH  
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

**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 2025

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<br>Roads | Infrastructure<br>Footpaths | Infrastructure<br>Drainage | Infrastructure<br>Parks | Infrastructure<br>Foreshore | Infrastructure<br>Other | Work in Progress | Infrastructure<br>TOTAL |
|------------------------------------------------------------------------|-------------------------|-----------------------------|----------------------------|-------------------------|-----------------------------|-------------------------|------------------|-------------------------|
|                                                                        | \$                      | \$                          | \$                         | \$                      | \$                          | \$                      | \$               | \$                      |
| <b>Balance at 1st July 2023</b>                                        | <b>267,151,296</b>      | <b>23,900,451</b>           | <b>44,250,841</b>          | <b>114,179,380</b>      | <b>19,327,286</b>           | <b>16,028,064</b>       | <b>425,814</b>   | <b>485,263,133</b>      |
| 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)        | -                       |
| <b>Carrying Amount at 30th June 2024</b>                               | <b>265,402,042</b>      | <b>24,492,093</b>           | <b>43,743,401</b>          | <b>114,187,999</b>      | <b>18,750,803</b>           | <b>15,649,957</b>       | <b>464,299</b>   | <b>482,690,597</b>      |
| <b>Comprises:</b>                                                      |                         |                             |                            |                         |                             |                         |                  |                         |
| Gross carrying amount                                                  | 323,552,305             | 35,969,051                  | 87,841,542                 | 137,551,139             | 33,614,333                  | 24,280,303              | 464,299          | 643,272,975             |
| Accumulated Depreciation                                               | (58,150,263)            | (11,476,958)                | (44,098,141)               | (23,363,140)            | (14,863,530)                | (8,630,346)             | -                | (160,582,379)           |
| <b>Carrying Amount at 30th June 2024</b>                               | <b>265,402,042</b>      | <b>24,492,093</b>           | <b>43,743,401</b>          | <b>114,187,999</b>      | <b>18,750,803</b>           | <b>15,649,957</b>       | <b>464,299</b>   | <b>482,690,597</b>      |
| <b>Carrying Amount at 30th June 2024</b>                               | <b>265,402,042</b>      | <b>24,492,093</b>           | <b>43,743,401</b>          | <b>114,187,999</b>      | <b>18,750,803</b>           | <b>15,649,957</b>       | <b>464,299</b>   | <b>482,690,597</b>      |
| Additions                                                              | 2,907,498               | 1,104,856                   | 625,327                    | 2,486,775               | -                           | 377,791                 | 2,076,159        | 9,578,406               |
| Disposals                                                              | -                       | (126,866)                   | -                          | (517,197)               | -                           | (28,562)                | -                | (672,626)               |
| Revaluation increments/(decrements) transferred to revaluation surplus | -                       | -                           | -                          | 22,220,615              | -                           | -                       | -                | 22,220,615              |
| Depreciation (expense)                                                 | (5,752,777)             | (683,139)                   | (916,611)                  | (2,431,058)             | (659,984)                   | (561,009)               | -                | (11,004,577)            |
| Transfer (from)/ to                                                    | 337,868                 | 24,556                      | 106,152                    | (350,470)               | -                           | 257,534                 | (375,640)        | -                       |
| <b>Carrying Amount at 30th June 2025</b>                               | <b>262,894,631</b>      | <b>24,811,500</b>           | <b>43,558,269</b>          | <b>135,596,665</b>      | <b>18,090,820</b>           | <b>15,695,710</b>       | <b>2,164,818</b> | <b>502,812,415</b>      |
| <b>Comprises:</b>                                                      |                         |                             |                            |                         |                             |                         |                  |                         |
| Gross carrying amount                                                  | 326,862,123             | 36,876,667                  | 88,603,699                 | 157,000,113             | 33,449,333                  | 24,996,552              | 2,164,818        | 669,953,306             |
| Accumulated Depreciation                                               | (63,967,492)            | (12,065,168)                | (45,045,430)               | (21,403,448)            | (15,358,513)                | (9,300,842)             | -                | (167,140,891)           |
| <b>Carrying Amount at 30th June 2025</b>                               | <b>262,894,631</b>      | <b>24,811,500</b>           | <b>43,558,269</b>          | <b>135,596,665</b>      | <b>18,090,820</b>           | <b>15,695,710</b>       | <b>2,164,818</b> | <b>502,812,415</b>      |

CITY OF SOUTH PERTH

NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

**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 2025              | 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.

CITY OF SOUTH PERTH  
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

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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:

| <b>Asset Class</b>                                        | <b>Useful life</b>                     |
|-----------------------------------------------------------|----------------------------------------|
| Artworks                                                  | 50 years                               |
| Buildings<br>(based on components)                        | 10 - 100 years                         |
| Plant and Equipment                                       | 10 - 25 years                          |
| Furniture and Fittings                                    | 10 - 20 years                          |
| Technological Equipment<br>(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<br>(Based on components) | 10 - 50 years                          |
| Infrastructure - Parks Turf                               | Indefinite                             |
| Infrastructure - Car Parking<br>(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 2025

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

|                                                                                                                                                                       | 2024/25<br>Actual | 2023/24<br>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           |
|                                                                                                                                                                       | -                 | 401,764           |

**9(c). Fully Depreciated Assets in use**

|                                                                                                                                    | 2024/25<br>Actual | 2023/24<br>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. |                   |                   |
| Artworks                                                                                                                           | 24,318            | -                 |
| Buildings                                                                                                                          | 99,749            | 99,000            |
| Car Parking                                                                                                                        | 129               | -                 |
| Computer Equipment                                                                                                                 | 1,537,820         | 1,517,382         |
| Foreshore                                                                                                                          | 104,000           | 269,000           |
| Furniture & Fittings                                                                                                               | 434,039           | 428,382           |
| Intangibles                                                                                                                        | 142,067           | 842,087           |
| Mobile Plant                                                                                                                       | 1,188,503         | 1,469,824         |
| Parks                                                                                                                              | -                 | 2,611,616         |
| Plant & Equipment                                                                                                                  | 363,810           | 300,154           |
| Street Furniture                                                                                                                   | 26,455            | -                 |
| <b>Total</b>                                                                                                                       | <b>3,920,890</b>  | <b>7,537,445</b>  |

## CITY OF SOUTH PERTH

### NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

#### 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 2025 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 2025

10. INTANGIBLE ASSETS

**Computer Software**

|                                | 2024/25<br>Actual | 2023/24<br>Actual |
|--------------------------------|-------------------|-------------------|
| <b>Non-Current</b>             | <b>\$</b>         | <b>\$</b>         |
| Computer Software value        | 470,719           | 1,373,816         |
| Less: Accumulated amortisation | (426,394)         | (1,248,656)       |
|                                | <b>44,326</b>     | <b>125,159</b>    |

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

|                                |               |                |
|--------------------------------|---------------|----------------|
| <b>Balance at 1 July</b>       | 125,159       | 178,332        |
| Amortisation                   | (49,313)      | (53,173)       |
| Disposal                       | (31,520)      | -              |
| <b>Balance at 30 June</b>      | <b>44,326</b> | <b>125,159</b> |
| <b>Total Intangible Assets</b> | <b>44,326</b> | <b>125,159</b> |

**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 2025

11. TRADE AND OTHER PAYABLES

|                                           | 2024/25<br>Actual | 2023/24<br>Actual |
|-------------------------------------------|-------------------|-------------------|
| <b>Current</b>                            | <b>\$</b>         | <b>\$</b>         |
| Accounts payable                          | 2,901,246         | 3,030,967         |
| Income in advance including prepaid rates | 879,942           | 918,981           |
| Accrued employee expenses                 | 509,490           | 566,423           |
| Bond payables                             | 2,240,380         | 2,416,110         |
| Other payables                            | 917,860           | 161,783           |
| <b>Total current</b>                      | <b>7,448,918</b>  | <b>7,094,264</b>  |
| <b>Total Trade and Other Payables</b>     | <b>7,448,918</b>  | <b>7,094,264</b>  |

**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 2025

12. OTHER LIABILITIES

|                                                                                                                                          | 2024/25<br>Actual         | 2023/24<br>Actual         |
|------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|---------------------------|
| <b>Current</b>                                                                                                                           | \$                        | \$                        |
| Capital grant/contributions liabilities                                                                                                  | 6,549,781                 | 6,357,538                 |
| <b>Total Other Liabilities</b>                                                                                                           | <b>6,549,781</b>          | <b>6,357,538</b>          |
| <b>Reconciliation of changes in capital grant/contribution liabilities</b>                                                               |                           |                           |
| Opening balance                                                                                                                          | 6,357,538                 | 5,758,533                 |
| Addition                                                                                                                                 | 991,525                   | 698,484                   |
| Revenue from capital grant/contributions held as a liability at the start of the period                                                  | (799,282)                 | (99,479)                  |
|                                                                                                                                          | 6,549,781                 | 6,357,538                 |
| Performance obligations from transfers for non-operating grants to be recognised as revenue in accordance with the following time bands: | <b>2024/25<br/>Actual</b> | <b>2023/24<br/>Actual</b> |
|                                                                                                                                          | \$                        | \$                        |
| Less than 1 year                                                                                                                         | 6,549,781                 | 6,357,538                 |
|                                                                                                                                          | <b>6,549,781</b>          | <b>6,357,538</b>          |

**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 2025

13. BORROWINGS

|                         | 2024/25<br>Actual |                  |                  | 2023/24<br>Actual |                  |                  |
|-------------------------|-------------------|------------------|------------------|-------------------|------------------|------------------|
|                         | Current           | Non Current      | Total            | Current           | Non Current      | Total            |
|                         | \$                | \$               | \$               | \$                | \$               | \$               |
| WATC Loans              | 3,486,139         | 3,124,214        | 6,610,353        | 3,374,601         | 6,610,353        | 9,984,954        |
| <b>Total Borrowings</b> | <b>3,486,139</b>  | <b>3,124,214</b> | <b>6,610,353</b> | <b>3,374,601</b>  | <b>6,610,353</b> | <b>9,984,954</b> |

**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 27 (a).

CITY OF SOUTH PERTH  
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

14. EMPLOYEE RELATED PROVISIONS

|                                                      | 2025             | 2024             |
|------------------------------------------------------|------------------|------------------|
| <b>Current Provisions</b>                            | <b>\$</b>        | <b>\$</b>        |
| Annual Leave                                         | 2,727,924        | 2,477,634        |
| Long Service Leave                                   | 2,328,914        | 2,318,895        |
| <b>Total current employee related provisions</b>     | <b>5,056,838</b> | <b>4,796,529</b> |
| <b>Non-Current Provision</b>                         |                  |                  |
| Long Service Leave                                   | 444,428          | 518,697          |
| <b>Total non-current employee related provisions</b> | <b>444,428</b>   | <b>518,697</b>   |
| <b>Total employee related provisions</b>             | <b>5,501,266</b> | <b>5,315,225</b> |

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:

|                                                                                                                   | 2024/25<br>Actual | 2023/24<br>Actual |
|-------------------------------------------------------------------------------------------------------------------|-------------------|-------------------|
| <b>Amounts are expected to be settled on the following basis:</b>                                                 | <b>\$</b>         | <b>\$</b>         |
| Less than 12 months after the reporting date                                                                      | 2,350,750         | 2,115,259         |
| More than 12 months from the reporting date                                                                       | 3,150,840         | 3,122,296         |
| Expected reimbursements (receivables)/payable of employee related provisions (from)/to other WA local governments | (324)             | 77,671            |
| <b>Total Employee Provisions</b>                                                                                  | <b>5,501,266</b>  | <b>5,315,225</b>  |

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 2025

#### 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 2025

15. REVALUATION SURPLUS

|                                   | 2024/25<br>Opening<br>Balance | 2024/25<br>Total Movement due<br>to asset<br>reclassification | 2024/25<br>Total Movement on<br>Revaluation | 2024/25<br>Revaluation Write<br>back on disposals | 2024/25<br>Closing<br>Balance | 2023/24<br>Opening<br>Balance | 2023/24<br>Total Movement on<br>Revaluation | 2023/24<br>Closing Balance |
|-----------------------------------|-------------------------------|---------------------------------------------------------------|---------------------------------------------|---------------------------------------------------|-------------------------------|-------------------------------|---------------------------------------------|----------------------------|
| Asset Class/Category              | \$                            | \$                                                            | \$                                          | \$                                                | \$                            | \$                            | \$                                          | \$                         |
| Land                              | 166,261,177                   | -                                                             | -                                           | -                                                 | 166,261,177                   | 166,261,177                   | -                                           | 166,261,177                |
| Artworks                          | 699,463                       | -                                                             | -                                           | -                                                 | 699,463                       | 699,463                       | -                                           | 699,463                    |
| Buildings                         | 42,277,136                    | 141                                                           | -                                           | (7,249)                                           | 42,270,028                    | 52,085,954                    | (9,808,818)                                 | 42,277,136                 |
| Infrastructure - Roads Network    | 273,779,759                   | 29,836                                                        | -                                           | -                                                 | 273,809,594                   | 273,861,497                   | (81,739)                                    | 273,779,758                |
| Infrastructure - Path Network     | 16,749,667                    | 24,409                                                        | -                                           | (140,350)                                         | 16,633,727                    | 16,961,577                    | (211,909)                                   | 16,749,668                 |
| Infrastructure - Drainage         | 34,615,279                    | 76,469                                                        | -                                           | -                                                 | 34,691,748                    | 34,700,887                    | (85,608)                                    | 34,615,279                 |
| Infrastructure - Parks Assets     | 82,440,221                    | (260,313)                                                     | 22,220,615                                  | (217,029)                                         | 104,183,494                   | 83,473,935                    | (1,033,714)                                 | 82,440,221                 |
| Infrastructure - Foreshore Assets | 19,076,639                    | -                                                             | -                                           | (7,521)                                           | 19,069,118                    | 19,076,639                    | -                                           | 19,076,639                 |
| Infrastructure - Other            | 16,044,191                    | 129,457                                                       | -                                           | (30,468)                                          | 16,143,180                    | 16,205,926                    | (161,735)                                   | 16,044,191                 |
| <b>Total Revaluation</b>          | <b>651,943,532</b>            | <b>-</b>                                                      | <b>22,220,615</b>                           | <b>(402,618)</b>                                  | <b>673,761,529</b>            | <b>663,327,054</b>            | <b>(11,383,522)</b>                         | <b>651,943,532</b>         |

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.



CITY OF SOUTH PERTH

NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

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 | 2024/25<br>Actual | 2023/24<br>Actual |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------------|-------------------|
| <b>Reconciliation of Cash</b>                                                                                                                                                                      |      | \$                | \$                |
| Cash and Cash equivalents                                                                                                                                                                          | 3    | 5,253,415         | 3,223,962         |
| <b>Restrictions</b>                                                                                                                                                                                |      |                   |                   |
| 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    | 61,892,292        | 53,011,120        |
|                                                                                                                                                                                                    |      | <b>61,892,292</b> | <b>53,011,120</b> |
| The restricted financial assets are a result of the following specific purposes to which the assets may be used:                                                                                   |      |                   |                   |
| Restricted reserve accounts                                                                                                                                                                        | 29   | 55,342,512        | 46,653,582        |
| Capital grant liabilities                                                                                                                                                                          | 12   | 6,549,781         | 6,357,538         |
| <b>Total restricted financial assets</b>                                                                                                                                                           |      | <b>61,892,292</b> | <b>53,011,120</b> |
| <b>Reconciliation of Net Result to Net Cash Provided by operating activities</b>                                                                                                                   |      |                   |                   |
| Net result from continuing operating activities                                                                                                                                                    |      | 8,203,071         | 6,201,033         |
| <b>Non-cash items</b>                                                                                                                                                                              |      |                   |                   |
| Depreciation and amortisation                                                                                                                                                                      |      | 14,005,573        | 13,721,781        |
| (Profit)/Loss on Sale of Assets                                                                                                                                                                    |      | 727,926           | 649,829           |
| Impairment Assets Held for Sale                                                                                                                                                                    |      | -                 | (21,061)          |
| Share of profit of Associates accounted for using the equity method                                                                                                                                |      | (10,501)          | 1,385             |
| Adjustment to Financial Assets at Fair Value through profit and loss                                                                                                                               |      | 8,878             | (4,203)           |
| Work in Progress Expensed                                                                                                                                                                          |      | -                 | 61,437            |
| <b>Non-operating items:</b>                                                                                                                                                                        |      |                   |                   |
| Non operating grants, subsidies and contribution                                                                                                                                                   |      | (2,995,801)       | (2,392,283)       |
| <b>Changes in Operating Assets and Liabilities:</b>                                                                                                                                                |      |                   |                   |
| (Increase)/decrease in current receivables                                                                                                                                                         |      | 306,110           | (230,413)         |
| (Increase)/decrease in prepayments                                                                                                                                                                 |      | 9,418             | 127,352           |
| (Increase)/decrease in accrued income                                                                                                                                                              |      | 588,720           | (898,537)         |
| Increase/(Decrease) in current payables                                                                                                                                                            |      | (116,086)         | (863,235)         |
| Increase/(Decrease) in income in advance                                                                                                                                                           |      | (39,039)          | 138,140           |
| Increase/(Decrease) in accrued expenses                                                                                                                                                            |      | (56,934)          | 190,231           |
| Increase/(Decrease) in current provisions                                                                                                                                                          |      | 260,310           | 13,941            |
| Increase/(Decrease) in other payables                                                                                                                                                              |      | 742,443           | (83,090)          |
| Increase/(Decrease) in bond payables                                                                                                                                                               |      | (175,730)         | 103,188           |
| (Increase)/Decrease in non current receivables                                                                                                                                                     |      | 3,645,657         | 4,305,686         |
| Increase/(Decrease) in non current provisions                                                                                                                                                      |      | (74,269)          | (33,251)          |
| <b>Net cash from continuing operating activities</b>                                                                                                                                               |      | <b>25,029,746</b> | <b>20,987,934</b> |

CITY OF SOUTH PERTH  
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

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|                                                          | 2024/25<br>Actual | 2023/24<br>Actual |
|----------------------------------------------------------|-------------------|-------------------|
| <b>Net result from discontinued operating activities</b> | \$ -              | \$ (555,612)      |
| (Profit)/Loss on Sale of Assets                          | -                 | 635,266           |
| Increase/(Decrease) in current payables                  | -                 | 201,929           |
| Increase/(Decrease) in current provisions                | -                 | 520               |
| Increase/(Decrease) in non-current provisions            | -                 | 31                |
| <b>Net cash from discontinued operating activities</b>   | -                 | <b>282,134</b>    |

**16(b). Undrawn Credit Facilities**

|                                      | 2024/25<br>Actual | 2023/24<br>Actual |
|--------------------------------------|-------------------|-------------------|
| <b>Undrawn Credit Facilities</b>     | \$ -              | \$ -              |
| Credit card limit                    | 40,000            | 40,000            |
| Credit card balance at balance date  | (21,381)          | (29,606)          |
| <b>Total amount of credit unused</b> | <b>18,619</b>     | <b>10,394</b>     |

CITY OF SOUTH PERTH

NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

17. CONTINGENT LIABILITIES

In compliance with the *Contaminated Sites Act 2003*, the City has 1 site with possible contamination. Until the City conducts an investigation to determine the presence and scope of contamination, assess the risk and agree with the Department of Water and Environmental Regulation on the need and criteria for remediation, the City is unable to estimate the potential costs associated with remediation of this site. This approach is consistent with the Department of Water and Environmental Regulation Guidelines.

18. COMMITMENTS

**18(a). Capital Commitments**

|                                  | 2024/25<br>Actual | 2023/24<br>Actual |
|----------------------------------|-------------------|-------------------|
| Contracted for:                  | \$                | \$                |
| not later than one year          | 3,081,604         | 1,236,046         |
| <b>Total Capital Commitments</b> | <b>3,081,604</b>  | <b>1,236,046</b>  |

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.

**18(b). Operating Commitments**

|                                    | 2024/25<br>Actual | 2023/24<br>Actual |
|------------------------------------|-------------------|-------------------|
| Contracted for:                    | \$                | \$                |
| not later than one year            | 9,591,122         | -                 |
| <b>Total Operating Commitments</b> | <b>9,591,122</b>  | <b>-</b>          |

The City has entered into a funding agreement with Western Power for the provision of underground electricity in Kensington Project area, as part of the Targeted Underground Power Program (TUPP).). The infrastructure is not City owned but Western Power owned. Payments in terms of the funding agreement fall due in the 2025/2026 financial year. Expenditures are detailed as operating commitments because they are the subject of an irrevocable commitment for the 2025/26 financial year at the reporting date.

CITY OF SOUTH PERTH  
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

19. RELATED PARTY TRANSACTIONS

19(a). Elected Member Remuneration

| Fees, expenses and allowances to be paid or reimbursed to elected council members. | 2024/25<br>Actual | 2024/25<br>Budget | 2023/24<br>Actual |
|------------------------------------------------------------------------------------|-------------------|-------------------|-------------------|
| Mayor's annual allowance                                                           | 68,552            | 68,554            | 65,915            |
| Mayor's meeting attendance fees                                                    | 33,706            | 33,706            | 32,410            |
| Mayor's Annual allowance for ICT expenses                                          | 3,064             | 3,200             | 3,064             |
|                                                                                    | <b>105,322</b>    | <b>105,460</b>    | <b>101,389</b>    |
| Deputy Mayor's annual allowance                                                    | 17,138            | 17,142            | 16,032            |
| Deputy Mayor's meeting attendance fees                                             | 25,137            | 25,137            | 28,834            |
| Deputy Mayor's annual allowance for ICT expenses                                   | 3,500             | 3,500             | 3,300             |
|                                                                                    | <b>45,775</b>     | <b>45,779</b>     | <b>48,166</b>     |
| All other council member's meeting attendance fees                                 | 173,058           | 175,957           | 164,526           |
| All other council member's annual allowance for ICT expenses                       | 24,095            | 24,500            | 24,699            |
| All other council member's for travel and accommodation expenses                   | 380               | -                 | 205               |
|                                                                                    | <b>197,533</b>    | <b>200,457</b>    | <b>189,430</b>    |
|                                                                                    | <b>348,630</b>    | <b>351,696</b>    | <b>338,985</b>    |

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

|                                                                                   | 2024/25<br>Actual | 2023/24<br>Actual |
|-----------------------------------------------------------------------------------|-------------------|-------------------|
| <b>Senior Officer Remuneration (KMP) Disclosure</b>                               | <b>\$</b>         | <b>\$</b>         |
| The total of remuneration paid to KMP of the City during the year are as follows: |                   |                   |
| Short-term employee benefits                                                      | 938,256           | 872,973           |
| Post-employment benefits                                                          | 113,240           | 101,611           |
| Other long-term benefits                                                          | 93,147            | 108,089           |
| Council member costs                                                              | 19(a) 348,630     | 338,985           |
|                                                                                   | <b>1,493,273</b>  | <b>1,421,658</b>  |

**MATERIAL ACCOUNTING POLICIES**

**Short-term Employee Benefits**

These amounts include all salary and fringe benefits and awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

**Post-Employment Benefits**

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

**Other Long-term Benefits**

This amounts represents annual leave and long service leave entitlements accruing during the year.

**Termination Benefit**

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year)

**Council member costs**

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

## CITY OF SOUTH PERTH

### NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

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#### 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 \$199,049 (2024: 1.61% and \$207,927), refer to Note 4.

CITY OF SOUTH PERTH  
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

20. INVESTMENT IN ASSOCIATE

|                                                                | % of ownership<br>interest 2025 | % of ownership<br>interest 2024 | 2024/25<br>Actual | 2023/24<br>Actual |
|----------------------------------------------------------------|---------------------------------|---------------------------------|-------------------|-------------------|
| <b>Equity share in Associates - Rivers Regional Subsidiary</b> |                                 |                                 | \$                | \$                |
| Rivers Regional Subsidiary - Balance at beginning of period    |                                 |                                 | 35,236            | 36,621            |
| Movement for the current period                                |                                 |                                 | 10,501            | (1,385)           |
| <b>Balance as at 30 June</b>                                   | 11%                             | 10%                             | <b>45,737</b>     | <b>35,236</b>     |

**Share of Investment in Rivers Regional Subsidiary**

The Rivers Regional Subsidiary (RRS) 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 RRS 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 Subsidiary 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 10.57% representing an interest of \$45,737 (2024: 10% and \$35,236). The total expenditure contribution paid to RRC during the year was \$32,992 (2024: \$34,641).

The tables below reflect the summarised financial information of the investment in associate based on the audited results of the RRS. 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.

|                                                     | 2024/25<br>Actual | 2023/24<br>Actual |
|-----------------------------------------------------|-------------------|-------------------|
| <b>Summarised statement of comprehensive income</b> |                   |                   |
|                                                     | \$                | \$                |
| Revenue                                             | 19,262            | 330,486           |
| Interest revenue                                    | 5,879             | 4,312             |
| Finance charge                                      | 47,994            | 330,436           |
| Total comprehensive income for the period           | <b>(22,853)</b>   | <b>4,362</b>      |
| <b>Summarised statement of financial position</b>   |                   |                   |
| Cash and cash equivalents                           | 486,809           | 439,047           |
| Other current assets                                | 5,210             | 1,414             |
| Total current assets                                | <b>492,019</b>    | <b>440,461</b>    |
| Total assets                                        | <b>492,019</b>    | <b>440,461</b>    |
| Current financial liabilities                       | 6,173             | 33,646            |
| Other current liabilities                           | 53,132            | 53,391            |
| Total current liabilities                           | <b>59,305</b>     | <b>87,037</b>     |
| Total liabilities                                   | <b>59,305</b>     | <b>87,037</b>     |
| <b>Net assets</b>                                   | <b>432,714</b>    | <b>353,424</b>    |

CITY OF SOUTH PERTH

NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

|                                           | 2024/25<br>Actual | 2023/24<br>Actual |
|-------------------------------------------|-------------------|-------------------|
| <b>Reconciliation to carrying amounts</b> |                   |                   |
| Opening net assets 1 July                 | 455,567           | 349,062           |
| Profit/(Loss) for the period              | (22,853)          | 4,362             |
| Closing net assets 1 July                 | <b>432,714</b>    | <b>353,424</b>    |
| <b>Carrying amount at 1 July</b>          | 35,236            | 36,621            |
| - Movement for the period                 | 10,501            | (1,385)           |
| <b>Carrying amount at 30 June</b>         | <b>45,737</b>     | <b>35,236</b>     |

**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 2025

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#### 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.

| <b>Risk</b>                        | <b>Exposure arising from</b>                                                        | <b>Measurement</b>                | <b>Management</b>                                                  |
|------------------------------------|-------------------------------------------------------------------------------------|-----------------------------------|--------------------------------------------------------------------|
| <b>Market risk - interest rate</b> | Long term borrowings at variable rates                                              | Sensitivity analysis              | Utilise fixed interest rate borrowings                             |
| <b>Credit risk</b>                 | Cash and cash equivalents, trade receivables, financial assets and debt investments | Aging analysis<br>Credit analysis | Diversification of bank deposits, credit limits, investment policy |
| <b>Liquidity risk</b>              | 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 2025

**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<br>Average<br>Interest Rate | Carrying<br>Amounts | Fixed<br>Interest Rate | Variable<br>Interest Rate | Non Interest<br>Bearing |
|-------------------------------------------------------|--------------------------------------|---------------------|------------------------|---------------------------|-------------------------|
| <b>30 June 2025</b>                                   |                                      | \$                  | \$                     | \$                        | \$                      |
| Cash at Bank/On Hand                                  | 3.91%                                | 1,013,345           | -                      | 1,010,035                 | 3,310                   |
| At Call/Term Deposits (less than 3 months)            | 4.49%                                | 4,240,070           | 4,240,070              | -                         | -                       |
| Financial assets at amortised<br>cost - term deposits | 4.81%                                | 71,834,394          | 71,834,394             | -                         | -                       |
| <b>Total</b>                                          |                                      | <b>77,087,809</b>   | <b>76,074,464</b>      | <b>1,010,035</b>          | <b>3,310</b>            |
| <b>30 June 2024</b>                                   |                                      |                     |                        |                           |                         |
| Cash at Bank/On Hand                                  | 4.23%                                | 3,223,962           | -                      | 3,220,418                 | 3,545                   |
| Financial assets at amortised<br>cost - term deposits | 5.34%                                | 62,326,387          | 62,326,387             | -                         | -                       |
| <b>Total</b>                                          |                                      | <b>65,550,349</b>   | <b>62,326,387</b>      | <b>3,220,418</b>          | <b>3,545</b>            |

**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.

|                                                                          | 2025   | 2024   |
|--------------------------------------------------------------------------|--------|--------|
|                                                                          | \$     | \$     |
| Impact of a 1% movement in interest rates on profit and loss and equity* | 10,100 | 32,204 |

\*Holding all other variables constant

## CITY OF SOUTH PERTH

### NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

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#### **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 28(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 2025

The loss allowance as at 30 June 2025 and 30 June 2024 was determined as follows for sundry receivables and infringements.

|                                      | Current | More than 30<br>days past due | More than 60<br>days past due | More than 90<br>days past due | Total     |
|--------------------------------------|---------|-------------------------------|-------------------------------|-------------------------------|-----------|
|                                      | \$      | \$                            | \$                            | \$                            | \$        |
| <b>30 June 2025</b>                  |         |                               |                               |                               |           |
| Sundry receivables and infringements |         |                               |                               |                               |           |
| Expected credit loss                 | 5.30%   | 31.23%                        | 63.62%                        | 92.63%                        | 51.42%    |
| Gross carrying amount                | 562,718 | 67,214                        | 24,407                        | 655,475                       | 1,309,814 |
| Loss allowance                       | 29,847  | 20,988                        | 15,527                        | 607,191                       | 673,553   |
| <b>30 June 2024</b>                  |         |                               |                               |                               |           |
| 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   |

\*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  |                |
|------------------------------------------------------------------------------------|----------------|----------------|----------------|----------------|
|                                                                                    | 2025<br>Actual | 2024<br>Actual | 2025<br>Actual | 2024<br>Actual |
|                                                                                    | \$             | \$             | \$             | \$             |
| <b>Opening loss allowance as at 1 July</b>                                         | 63,038         | 43,643         | 553,816        | 478,659        |
| Increase/(decrease) in loss allowance recognised in profit or loss during the year | (21,546)       | 19,395         | 78,245         | 75,157         |
| <b>Closing loss allowance at 30 June</b>                                           | 41,492         | 63,038         | 632,061        | 553,816        |

CITY OF SOUTH PERTH

NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

**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<br>1 year | Due within<br>1 to 5 years | Due after<br>5 years | Total<br>contractual<br>cash flows | Carrying<br>values |
|---------------------------------------------------------|----------------------|----------------------------|----------------------|------------------------------------|--------------------|
| <b>30 June 2025</b>                                     | \$                   | \$                         | \$                   | \$                                 | \$                 |
| Trade and Other Payables excluding<br>income in advance | 6,568,976            | -                          | -                    | 6,568,976                          | 6,568,976          |
| Borrowings                                              | 3,704,230            | 1,661,291                  | 2,075,158            | 7,440,679                          | 6,610,353          |
| <b>Total</b>                                            | <b>10,273,206</b>    | <b>1,661,291</b>           | <b>2,075,158</b>     | <b>14,009,655</b>                  | <b>13,179,329</b>  |
| <b>30 June 2024</b>                                     |                      |                            |                      |                                    |                    |
| Trade and Other Payables excluding<br>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          |
| <b>Total</b>                                            | <b>9,940,471</b>     | <b>5,010,181</b>           | <b>2,430,498</b>     | <b>17,381,150</b>                  | <b>16,160,237</b>  |

\* 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 2025

#### 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 2024/25 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 2025

#### 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 2025

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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>GOVERNANCE</b><br>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.                                                                                                                                                                                                                                                                                                                          |
| <b>GENERAL PURPOSE FUNDING</b><br>To collect revenue to allow for the provision of services.                            | Rates, general purpose government grants and interest revenue.                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>LAW, ORDER, PUBLIC SAFETY</b><br>To provide services to help ensure a safer and environmentally conscious community. | This programme embraces parking management, animal control, fire prevention and Safer Cities.                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>HEALTH</b><br>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.                                                                                                                                                                                                                                                                                                                                     |
| <b>EDUCATION AND WELFARE</b><br>To provide services to disadvantaged persons, the elderly, children and youth.          | <p>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.</p> <p>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.</p> <p>Also included are staff costs for coordinators at the centre and other voluntary services.</p> |
| <b>HOUSING</b><br>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.                                                                                                                                                                                                                                                                                                 |
| <b>COMMUNITY AMENITIES</b><br>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 2025

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**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.

CITY OF SOUTH PERTH

NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

**24(b). Income and Expenses**

|                                                              | 2024/25<br>Actual | 2024/25<br>Budget | 2023/24<br>Actual |
|--------------------------------------------------------------|-------------------|-------------------|-------------------|
| <b>Income Excluding Grants, subsidies and contribution</b>   | <b>\$</b>         | <b>\$</b>         | <b>\$</b>         |
| General Purpose Funding                                      | 51,631,588        | 51,120,974        | 47,871,411        |
| Governance                                                   | 14,099            | 2,979             | 62,082            |
| Law, Order, Public Safety                                    | 351,453           | 276,000           | 335,242           |
| Health                                                       | 108,608           | 132,500           | 135,904           |
| Housing                                                      | -                 | -                 | 655,869           |
| Community Amenities                                          | 9,959,892         | 9,304,575         | 8,919,929         |
| Recreation & Culture                                         | 8,554,880         | 7,736,759         | 7,772,286         |
| Transport                                                    | 2,857,703         | 2,562,400         | 2,926,118         |
| Economic Services                                            | 1,369,738         | 590,000           | 650,341           |
| Other Property and Services                                  | 38,462            | 30,000            | 35,504            |
|                                                              | <b>74,886,424</b> | <b>71,756,187</b> | <b>69,364,686</b> |
| <b>Grants and subsidies and contributions</b>                |                   |                   |                   |
| General Purpose Funding                                      | 823,512           | 1,200,000         | 1,066,174         |
| Health                                                       | 20,464            | 11,700            | 11,663            |
| Community Amenities                                          | 24,172            | -                 | 6,278             |
| Recreation & Culture                                         | 1,578,656         | 6,497,926         | 228,738           |
| Transport                                                    | 2,210,834         | 1,691,407         | 3,027,441         |
| Other Property and Services                                  | -                 | -                 | 1,067             |
|                                                              | <b>4,657,637</b>  | <b>9,401,033</b>  | <b>4,341,361</b>  |
| <b>Total Income</b>                                          | <b>79,544,061</b> | <b>81,157,220</b> | <b>73,706,047</b> |
| <b>Expenses</b>                                              |                   |                   |                   |
| General Purpose Funding                                      | 348,536           | 417,825           | 313,514           |
| Governance                                                   | 6,284,588         | 6,831,208         | 5,727,024         |
| Law, Order, Public Safety                                    | 1,461,394         | 1,357,735         | 1,333,094         |
| Health                                                       | 924,042           | 981,533           | 947,203           |
| Education and Welfare                                        | 574,958           | 585,781           | 547,634           |
| Housing                                                      | 55,453            | 58,745            | 377,513           |
| Community Amenities                                          | 12,446,062        | 12,710,826        | 12,331,786        |
| Recreation & Culture                                         | 27,586,148        | 27,417,318        | 25,800,643        |
| Transport                                                    | 19,686,609        | 20,679,811        | 18,696,720        |
| Economic Services                                            | 1,284,194         | 1,238,476         | 838,524           |
| Other Property and Services                                  | 689,007           | 654,371           | 591,356           |
| <b>Total Expenses</b>                                        | <b>71,340,991</b> | <b>72,933,630</b> | <b>67,505,011</b> |
| <b>Net Result for the period for continuing operations</b>   | <b>8,203,071</b>  | <b>8,223,590</b>  | <b>6,201,035</b>  |
| <b>Net Result for the period for discontinued operations</b> | <b>-</b>          | <b>-</b>          | <b>(555,612)</b>  |
| <b>Net Result for the Period</b>                             | <b>8,203,071</b>  | <b>8,223,590</b>  | <b>5,645,423</b>  |

CITY OF SOUTH PERTH

NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

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**24(c). Total Assets**

|                              | 2024/25<br>Actual  | 2023/24<br>Actual  |
|------------------------------|--------------------|--------------------|
|                              | \$                 | \$                 |
| General Purpose Funding      | 92,532,578         | 83,411,746         |
| Governance                   | 28,778,940         | 28,982,232         |
| Law, Order and Public Safety | 2,032,443          | 1,828,436          |
| Education and Welfare        | 2,186,655          | 2,201,176          |
| Welfare                      | 5,993,907          | 6,027,368          |
| Housing                      | 2,005,996          | 1,890,517          |
| Community Amenities          | 19,838,495         | 20,525,787         |
| Recreation and Culture       | 255,407,583        | 246,541,266        |
| Transport                    | 383,248,950        | 385,588,531        |
| Economic Services            | 75,470             | 79,934             |
| Other Property and Services  | 114,089,529        | 101,331,525        |
| <b>Total Assets</b>          | <b>906,190,541</b> | <b>878,408,518</b> |

CITY OF SOUTH PERTH

NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

25. NET RESULT FROM DISCONTINUED OPERATIONS

|                                                                  | 2024/25<br>Actual | 2024/25<br>Budget | 2023/24<br>Actual  |
|------------------------------------------------------------------|-------------------|-------------------|--------------------|
| <b>REVENUE</b>                                                   | \$                | \$                | \$                 |
| Fees and charges                                                 | -                 | -                 | 1,761,089          |
| Other revenue                                                    | -                 | -                 | 79,800             |
|                                                                  | -                 | -                 | <b>1,840,889</b>   |
| <b>EXPENSES</b>                                                  |                   |                   |                    |
| Employee costs                                                   | -                 | -                 | (773,118)          |
| Materials and contracts                                          | -                 | -                 | (425,494)          |
| Utility charges                                                  | -                 | -                 | (247,155)          |
| Depreciation and amortisation                                    | -                 | -                 | 0                  |
| Insurance                                                        | -                 | -                 | (272,973)          |
| Other expenditure                                                | -                 | -                 | (42,494)           |
|                                                                  | -                 | -                 | <b>(1,761,234)</b> |
| Loss on disposal of assets & liabilities discontinued operations | -                 | -                 | (635,266)          |
| <b>Net result from discontinued operations</b>                   | -                 | -                 | <b>(555,612)</b>   |

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 2025

26. RATING INFORMATION

26(a). Rates

| RATE TYPE                                        | Rate in  | Number of Properties | 2024/25 Rateable Value | 2024/25 Actual Rate Revenue | 2024/25 Actual Interim Rates | 2024/25 Total Revenue | 2024/25 Budget Rate Revenue | 2024/25 Budget Interim Rates | 2024/25 Budget Total Rates | 2023/24 Actual    |
|--------------------------------------------------|----------|----------------------|------------------------|-----------------------------|------------------------------|-----------------------|-----------------------------|------------------------------|----------------------------|-------------------|
|                                                  | \$       |                      | \$                     | \$                          | \$                           | \$                    | \$                          | \$                           | \$                         | \$                |
| <b>Differential general rate or general rate</b> |          |                      |                        |                             |                              |                       |                             |                              |                            |                   |
| <b>Gross rental valuations</b>                   |          |                      |                        |                             |                              |                       |                             |                              |                            |                   |
| Residential                                      | 0.075551 | 17,995               | 483,610,886            | 36,537,284                  | -                            | 36,537,284            | 36,540,704                  | -                            | 36,540,704                 | 35,032,203        |
| Interim rates                                    |          | -                    | -                      | -                           | 1,153,058                    | 1,153,058             | -                           | 1,000,000                    | 1,000,000                  | 239,172           |
| Commercial                                       | 0.075551 | 723                  | 67,045,497             | 5,065,354                   | -                            | 5,065,355             | 5,065,354                   | -                            | 5,065,354                  | 4,858,582         |
| <b>Sub Totals</b>                                |          | <b>18,718</b>        | <b>550,656,383</b>     | <b>41,602,638</b>           | <b>1,153,058</b>             | <b>42,755,696</b>     | <b>41,606,058</b>           | <b>1,000,000</b>             | <b>42,606,058</b>          | <b>40,129,957</b> |
| <b>Minimum</b>                                   |          |                      |                        |                             |                              |                       |                             |                              |                            |                   |
| <b>Minimum payment</b>                           |          |                      |                        |                             |                              |                       |                             |                              |                            |                   |
| <b>Gross rental valuations</b>                   |          |                      |                        |                             |                              |                       |                             |                              |                            |                   |
| Residential                                      | 1,210    | 2,746                | 40,054,638             | 3,322,660                   | -                            | 3,322,660             | 3,323,870                   | -                            | 3,323,870                  | 3,246,750         |
| Commercial                                       | 1,210    | 112                  | 1,296,420              | 135,520                     | -                            | 135,520               | 135,520                     | -                            | 135,520                    | 131,040           |
| <b>Sub Totals</b>                                |          | <b>2,858</b>         | <b>41,351,058</b>      | <b>3,458,180</b>            | <b>-</b>                     | <b>3,458,180</b>      | <b>3,459,390</b>            | <b>-</b>                     | <b>3,459,390</b>           | <b>3,377,790</b>  |
|                                                  |          | <b>21,576</b>        | <b>592,007,441</b>     | <b>45,060,818</b>           | <b>1,153,058</b>             | <b>46,213,876</b>     | <b>45,065,448</b>           | <b>1,000,000</b>             | <b>46,065,448</b>          | <b>43,507,747</b> |
| Discounts/concessions                            |          |                      |                        |                             |                              | -                     |                             |                              | -                          | -                 |
| Total amount raised from general rates           |          |                      |                        |                             |                              | 46,213,876            |                             |                              | 46,065,448                 | 43,507,747        |
| <b>Total Rates</b>                               |          |                      |                        |                             |                              | <b>46,213,876</b>     |                             |                              | <b>46,065,448</b>          | <b>43,507,747</b> |

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 2025

26(b). Interest Charges and Instalments

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

|                                      | 2024/25<br>Actual | 2024/25<br>Budget | 2023/24<br>Actual |
|--------------------------------------|-------------------|-------------------|-------------------|
|                                      | \$                | \$                | \$                |
| Instalment plan admin charge revenue | 153,071           | 160,000           | 158,723           |
| Instalment plan interest earned      | 154,323           | 158,000           | 156,859           |
| Unpaid rates interest earned         | 418,819           | 300,000           | 400,626           |
| <b>Total</b>                         | <b>726,213</b>    | <b>618,000</b>    | <b>716,208</b>    |

CITY OF SOUTH PERTH

NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

27. DETERMINATION OF SURPLUS OR DEFICIT

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

|                                                                                                                                                                                                                     | Note | 2024/25<br>(30 June 2025<br>Carried Forward) | 2024/25<br>Budget<br>(30 June 2025<br>Carried Forward) | 2023/24<br>(30 June 2024<br>Carried Forward) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------------------------------------------|--------------------------------------------------------|----------------------------------------------|
| <b>Non-cash amounts excluded from operating activities</b>                                                                                                                                                          |      | \$                                           | \$                                                     | \$                                           |
| 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. |      |                                              |                                                        |                                              |
| <b>Adjustments to operating activities</b>                                                                                                                                                                          |      |                                              |                                                        |                                              |
| Less: Profit on asset disposals                                                                                                                                                                                     |      | (67,547)                                     | (166,744)                                              | (158,885)                                    |
| Add: Loss on disposal of assets                                                                                                                                                                                     |      | 795,473                                      | -                                                      | 808,714                                      |
| Add: Depreciation on non-current assets                                                                                                                                                                             |      | 14,005,573                                   | 14,130,786                                             | 13,721,781                                   |
| Movement: in Work In Progress (expense)                                                                                                                                                                             |      | -                                            | -                                                      | 61,439                                       |
| Movement: in pensioner deferred rates (non-current)                                                                                                                                                                 |      | (42,277)                                     | -                                                      | 47,341                                       |
| Impairment Assets Held for Sale                                                                                                                                                                                     |      | -                                            | -                                                      | 21,060                                       |
| Movement: in employee benefit provisions (non-current)                                                                                                                                                              |      | (74,269)                                     | -                                                      | (33,221)                                     |
| <b>Non cash amounts excluded from operating activities</b>                                                                                                                                                          |      | <b>14,616,953</b>                            | <b>13,964,042</b>                                      | <b>14,468,230</b>                            |

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

|                                                                                                                                                                                                                     | Note | 2024/25<br>(30 June 2025<br>Carried Forward) | 2024/25<br>Budget<br>(30 June 2025<br>Carried Forward) | 2023/24<br>(30 June 2024<br>Carried Forward) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|----------------------------------------------|--------------------------------------------------------|----------------------------------------------|
| <b>Surplus / (deficit) after imposition of general rates</b>                                                                                                                                                        |      | \$                                           | \$                                                     | \$                                           |
| 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. |      |                                              |                                                        |                                              |
| <b>Adjustments to net current assets</b>                                                                                                                                                                            |      |                                              |                                                        |                                              |
| Less: Reserves - cash/financial asset backed                                                                                                                                                                        | 29   | (55,342,512)                                 | (48,582,822)                                           | (46,653,582)                                 |
| Less: Financial assets at amortised cost - self supporting loans                                                                                                                                                    | 4(a) | (55,920)                                     | (55,919)                                               | (53,513)                                     |
| Add: Current liabilities not expected to be cleared at end of year                                                                                                                                                  |      |                                              |                                                        |                                              |
| current portion of borrowings                                                                                                                                                                                       | 13   | 3,486,139                                    | 3,486,938                                              | 3,374,601                                    |
| current unspent grants, and reimbursement held in reserve                                                                                                                                                           |      | 5,313,322                                    | 4,664,970                                              | 5,500,000                                    |
| current portion of underground power                                                                                                                                                                                |      | (3,874,766)                                  | (3,871,385)                                            | (4,077,698)                                  |
| <b>Total adjustments to net current assets</b>                                                                                                                                                                      |      | <b>(50,473,737)</b>                          | <b>(44,358,217)</b>                                    | <b>(41,910,193)</b>                          |
| <b>Net current assets used in the Statement of Financial Activity</b>                                                                                                                                               |      |                                              |                                                        |                                              |
| Total current assets                                                                                                                                                                                                |      | 87,399,382                                   | 62,044,061                                             | 76,763,764                                   |
| Less: Total current liabilities                                                                                                                                                                                     |      | (22,541,675)                                 | (17,685,843)                                           | (21,622,932)                                 |
| Less: Total adjustments to net current assets                                                                                                                                                                       |      | (50,473,737)                                 | (44,358,217)                                           | (41,910,193)                                 |
| <b>Surplus or deficit after imposition of general rates</b>                                                                                                                                                         |      | <b>14,383,969</b>                            | <b>-</b>                                               | <b>13,230,640</b>                            |



CITY OF SOUTH PERTH  
NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

28. BORROWING

28 (a). Borrowings

| Purpose                            | Institution | Actual                 |                                              |                              |                                              |                              | Budget                   |                                              |                              |
|------------------------------------|-------------|------------------------|----------------------------------------------|------------------------------|----------------------------------------------|------------------------------|--------------------------|----------------------------------------------|------------------------------|
|                                    |             | Balance<br>1 July 2023 | Principal<br>Repayments<br>During<br>2023/24 | Principal at<br>30 June 2024 | Principal<br>Repayments<br>During<br>2024/25 | Principal at<br>30 June 2025 | Principal<br>1 July 2024 | Principal<br>Repayments<br>During<br>2024/25 | Principal at<br>30 June 2025 |
|                                    |             | \$                     | \$                                           | \$                           | \$                                           | \$                           | \$                       | \$                                           | \$                           |
| <b>Recreation and Culture</b>      |             |                        |                                              |                              |                                              |                              |                          |                                              |                              |
| 227 - Collier Park Golf Course     | WATC*       | 1,350,349              | (392,559)                                    | 957,790                      | (412,520)                                    | 545,270                      | 957,790                  | (412,520)                                    | 545,270                      |
| <b>Total Golf Course Loans</b>     |             | <b>1,350,349</b>       | <b>(392,559)</b>                             | <b>957,790</b>               | <b>(412,520)</b>                             | <b>545,270</b>               | <b>957,790</b>           | <b>(412,520)</b>                             | <b>545,270</b>               |
| 231 - Municipal Works              | WATC*       | 3,600,280              | (226,851)                                    | 3,373,429                    | (234,241)                                    | 3,139,188                    | 3,373,429                | (234,241)                                    | 3,139,188                    |
| <b>Economic Services</b>           |             |                        |                                              |                              |                                              |                              |                          |                                              |                              |
| Collier Underground Power          | WATC*       | 3,969,898              | (1,284,243)                                  | 2,685,655                    | (1,322,911)                                  | 1,362,744                    | 2,685,655                | (1,322,911)                                  | 1,362,744                    |
| Manning Underground Power          | WATC*       | 4,055,439              | (1,311,915)                                  | 2,743,524                    | (1,351,417)                                  | 1,392,107                    | 2,743,524                | (1,351,417)                                  | 1,392,107                    |
| <b>Total City Loans</b>            |             | <b>11,625,617</b>      | <b>(2,823,009)</b>                           | <b>8,802,608</b>             | <b>(2,908,569)</b>                           | <b>5,894,039</b>             | <b>8,802,610</b>         | <b>(2,908,568)</b>                           | <b>5,894,041</b>             |
| <b>Self Supporting Loans **</b>    |             |                        |                                              |                              |                                              |                              |                          |                                              |                              |
| <b>Recreation and Culture</b>      |             |                        |                                              |                              |                                              |                              |                          |                                              |                              |
| 228 - South Perth Bowling Club     | WATC*       | 31,199                 | (6,383)                                      | 24,816                       | (6,685)                                      | 18,131                       | 24,816                   | (6,685)                                      | 18,131                       |
| 229 - South Perth Bowling Club     | WATC*       | 195,147                | (37,768)                                     | 157,379                      | (39,465)                                     | 117,914                      | 157,379                  | (39,465)                                     | 117,914                      |
| 230 - South Perth Bowling Club     | WATC*       | 49,418                 | (7,059)                                      | 42,359                       | (7,363)                                      | 34,996                       | 42,359                   | (7,363)                                      | 34,996                       |
| <b>Total Self Supporting Loans</b> | WATC*       | <b>275,764</b>         | <b>(51,210)</b>                              | <b>224,554</b>               | <b>(53,513)</b>                              | <b>171,041</b>               | <b>224,553</b>           | <b>(53,513)</b>                              | <b>171,040</b>               |
| <b>Total Loans</b>                 |             | <b>13,251,730</b>      | <b>(3,266,777)</b>                           | <b>9,984,952</b>             | <b>(3,374,601)</b>                           | <b>6,610,350</b>             | <b>9,984,954</b>         | <b>(3,374,601)</b>                           | <b>6,610,353</b>             |

\* 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 2025

Borrowing Finance Cost Payments

| Purpose                            | Institution | Interest Rate | Date final payment is due | Actual for year ending 30 June 2024/25 | Budget for year ending 30 June 2024/25 | Actual for year ending 30 June 2023/24 |
|------------------------------------|-------------|---------------|---------------------------|----------------------------------------|----------------------------------------|----------------------------------------|
|                                    |             |               |                           | \$                                     | \$                                     | \$                                     |
| 227 - Collier Park Golf Course     | WATC*       | 4.97%         | 30/09/2026                | (45,598)                               | (48,033)                               | (67,994)                               |
| 231 - Municipal Works              | WATC*       | 3.21%         | 28/06/2036                | (127,133)                              | (129,395)                              | (136,725)                              |
| Collier UGP                        | WATC*       | 2.98%         | 29/04/2026                | (72,780)                               | (88,260)                               | (121,165)                              |
| Manning UGP                        | WATC*       | 2.98%         | 29/04/2026                | (73,748)                               | (90,162)                               | (123,776)                              |
| <b>Total</b>                       |             |               |                           | <b>(319,259)</b>                       | <b>(355,850)</b>                       | <b>(449,660)</b>                       |
| <b>Self Supporting Loans **</b>    |             |               |                           |                                        |                                        |                                        |
| 228 - South Perth Bowling Club     | WATC*       | 4.65%         | 15/11/2027                | (1,178)                                | (1,253)                                | (1,515)                                |
| 229 - South Perth Bowling Club     | WATC*       | 4.42%         | 15/02/2028                | (7,221)                                | (7,651)                                | (9,124)                                |
| 230 - South Perth Bowling Club     | WATC*       | 4.22%         | 08/09/2029                | (1,924)                                | (1,977)                                | (2,241)                                |
| <b>Total Self Supporting Loans</b> | WATC*       |               |                           | <b>(10,322)</b>                        | <b>(10,881)</b>                        | <b>(12,880)</b>                        |
| <b>Total Finance Cost Payments</b> |             |               |                           | <b>(329,581)</b>                       | <b>(366,731)</b>                       | <b>(462,540)</b>                       |

\* 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.

**28 (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 2025

29. RESERVE ACCOUNTS

|                                                | 2024/25<br>Actual Opening<br>Balance | 2024/25<br>Actual Transfer<br>to | 2024/25<br>Actual Transfer<br>(from) | 2024/25<br>Actual Closing<br>Balance | 2024/25<br>Budget Opening<br>Balance | 2024/25<br>Budget Transfer<br>to | 2024/25<br>Budget Transfer<br>(from) | 2024/25<br>Budget Closing<br>Balance | 2023/24<br>Actual Opening<br>Balance | 2023/24<br>Actual Transfer<br>to | 2023/24<br>Actual Transfer<br>(from) | 2023/24<br>Actual Closing<br>Balance |
|------------------------------------------------|--------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|----------------------------------|--------------------------------------|--------------------------------------|
| <b>Reserves - Cash/Financial assets backed</b> | \$                                   | \$                               | \$                                   | \$                                   | \$                                   | \$                               | \$                                   | \$                                   | \$                                   | \$                               | \$                                   | \$                                   |
| Employee Entitlement Reserve                   | 4,796,529                            | 260,310                          | -                                    | 5,056,837                            | 5,267,930                            | 404,722                          | (452,191)                            | 5,220,461                            | 4,775,967                            | 366,148                          | (345,587)                            | 4,796,528                            |
| Community Facilities Reserve                   | 16,793,878                           | 3,805,027                        | (326,157)                            | 20,272,749                           | 16,525,227                           | 3,717,269                        | (975,000)                            | 19,267,496                           | 10,843,450                           | 5,965,941                        | (15,513)                             | 16,793,878                           |
| Public Art Reserve                             | 392,860                              | 104,641                          | -                                    | 497,501                              | 403,766                              | 19,391                           | -                                    | 423,157                              | 349,962                              | 57,798                           | (14,900)                             | 392,860                              |
| Parking Facilities Reserve                     | 189,271                              | 8,712                            | (23,145)                             | 174,837                              | 209,590                              | 10,066                           | (20,000)                             | 199,656                              | 219,358                              | 9,913                            | (40,000)                             | 189,271                              |
| Financial Sustainability Investment Reserve    | 12,261,566                           | 2,353,118                        | -                                    | 14,614,683                           | 12,689,929                           | 2,305,859                        | -                                    | 14,995,788                           | 11,303,322                           | 4,977,305                        | (4,019,061)                          | 12,261,566                           |
| Collier Park Village Reserve                   | -                                    | -                                | -                                    | -                                    | -                                    | -                                | -                                    | -                                    | (0)                                  | 738,971                          | (738,971)                            | -                                    |
| Waste Management Reserve                       | 4,624,978                            | 1,313,093                        | (771,307)                            | 5,166,765                            | 4,085,153                            | 1,509,004                        | (1,016,000)                          | 4,578,157                            | 3,468,558                            | 1,426,280                        | (269,859)                            | 4,624,979                            |
| Asset Replacement Reserve                      | -                                    | 1,000,000                        | -                                    | 1,000,000                            | -                                    | 1,000,000                        | -                                    | 1,000,000                            | -                                    | -                                | -                                    | -                                    |
| Underground Power Reserve                      | 129,516                              | 6,702                            | -                                    | 136,220                              | 128,779                              | 6,185                            | -                                    | 134,964                              | 122,878                              | 6,639                            | -                                    | 129,516                              |
| Riverwall Reserve                              | 997,240                              | 551,850                          | -                                    | 1,549,089                            | 959,057                              | 546,059                          | -                                    | 1,505,116                            | 446,468                              | 550,771                          | -                                    | 997,240                              |
| Collier Park Golf Course Reserve               | 405,883                              | 396,657                          | (102,323)                            | 700,217                              | 552,064                              | 520,499                          | (548,500)                            | 524,063                              | -                                    | 405,883                          | -                                    | 405,883                              |
| Changeroom and Sport Lighting Facilities       | 6,061,863                            | 298,428                          | (186,677)                            | 6,173,613                            | 5,989,926                            | 244,039                          | (5,500,000)                          | 733,965                              | 5,754,840                            | 324,623                          | (17,600)                             | 6,061,863                            |
| <b>Total Reserve Funds</b>                     | <b>46,653,582</b>                    | <b>10,098,538</b>                | <b>(1,409,609)</b>                   | <b>55,342,512</b>                    | <b>46,811,421</b>                    | <b>10,283,092</b>                | <b>(8,511,691)</b>                   | <b>48,582,822</b>                    | <b>37,284,802</b>                    | <b>14,830,273</b>                | <b>(5,461,492)</b>                   | <b>46,653,582</b>                    |

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.                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Asset Replacement Reserve                        | This reserve was established to provide funds for the replacement of City assets other than Community Facilities and is funded by specific transfers as approved by Council.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 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.                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Financial Sustainability Investment Reserve Fund | This reserve holds the balance of the Collier Park Residents Offset Reserve following the disposal of Collier Park Village and it now accumulates funds from strategic investment activities including specific allocations from strategic land sale and utilisation activities for strategic investment activities. 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 upon the City's ratepayers.                                                                                                                                                      |
| 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 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.                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Changeroom and Sport Lighting Facilities Reserve | The reserve was established to quarantine grants and City funds received for the upgrade of and enhancement of changeroom amenities and sports lighting to provide facilities that will increase female participation in sports.                                                                                                                                                                                                                                                                                                                                                                                                                                  |

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## Auditor General

### INDEPENDENT AUDITOR'S REPORT

2025

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 2025, 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 2025 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

#### Basis for 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 2025, 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](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).

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

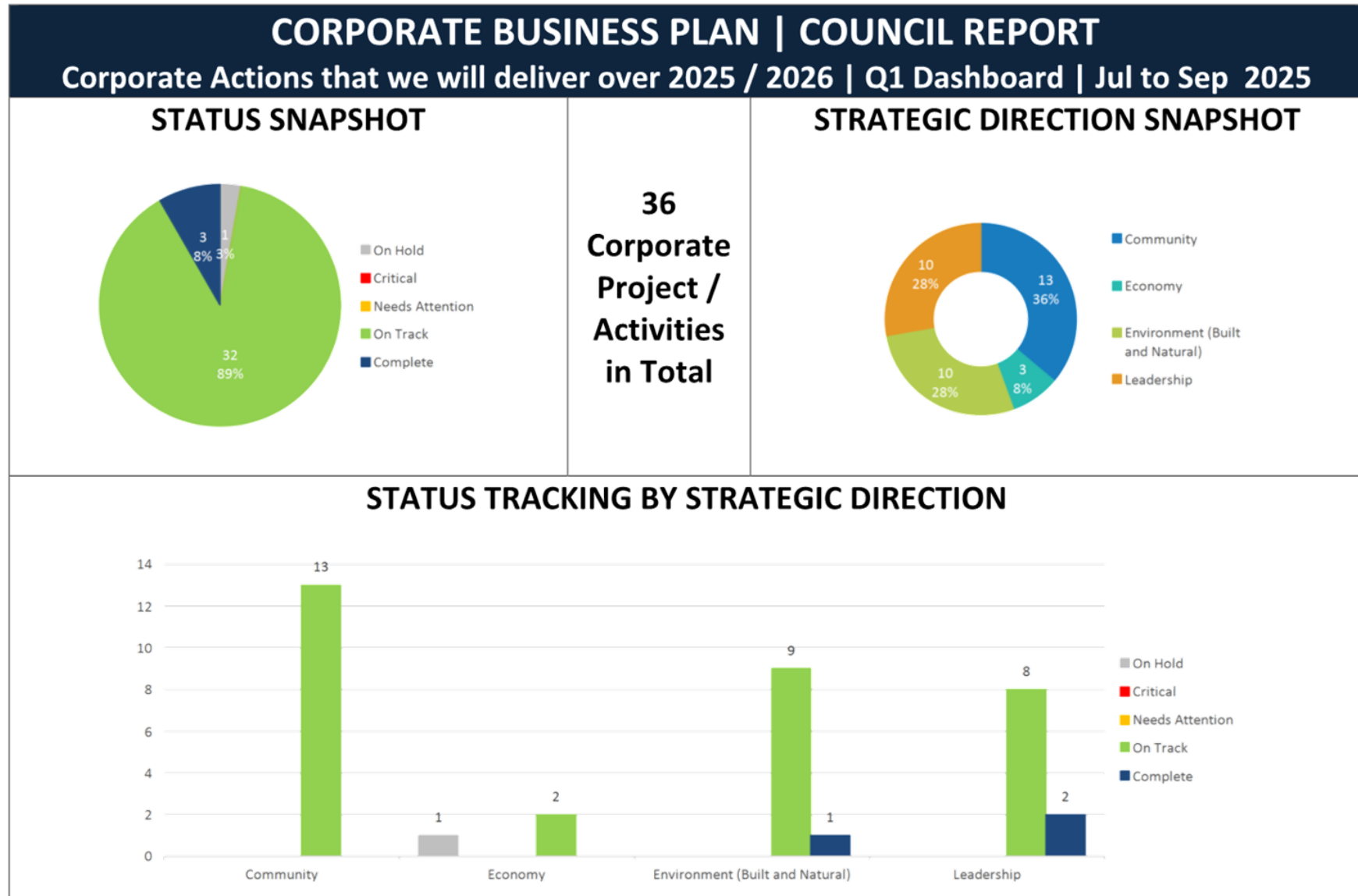
I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or 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 2025 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  
11 November 2025





| CORPORATE BUSINESS PLAN   2025 / 2026   QUARTER ONE REPORT     |                     |                              |                                                                                                                                     |                                                  |           |          |            |                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |         |
|----------------------------------------------------------------|---------------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|-----------|----------|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| Corporate actions that we will deliver over the financial year |                     |                              |                                                                                                                                     |                                                  |           |          |            |                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |         |
| No.                                                            | Strategic Direction | Outcome                      | Strategy                                                                                                                            | Project / Activity                               | Timeframe | Status   | % Complete | Action 25/26                                                                                                                                                                      | Quarterly Updates                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | CEO KPI |
| 1                                                              | Community           | 1.1 Culture and community    | 1.1.2 Develop, facilitate and/or support opportunities for inclusive and cohesive social, cultural and healthy activity in the City | Access and Inclusion Plan 2022 - 2027            | Ongoing   | On Track | 25 %       | Implement, monitor and evaluate the Access and Inclusion Plan                                                                                                                     | <p>QTR 1   Jul to Sep 2025</p> <p>Implementation, monitoring and evaluation of Access and Inclusion Plan actions are on track. A key achievement this quarter involved the development and installation of the City's first 'community board' at Neil McDougall Park. This is an assistive tool to help children with communication difficulties lead their own play.</p>                                                                                                                                                                                                                                                                                                                                                                                        |         |
| 2                                                              | Community           | 1.1 Culture and community    | 1.1.2 Develop, facilitate and/or support opportunities for inclusive and cohesive social, cultural and healthy activity in the City | Cultural Plan 2023 - 2028                        | Ongoing   | On Track | 25 %       | Implement, monitor and evaluate the Cultural Plan and commence development of the Cultural and Social Strategy                                                                    | <p>QTR 1   Jul to Sep 2025</p> <p>Notable achievements in Q1 include: delivery of cultural arts and events programs (Evolve Winter Program), and local cultural activations (NAIDOC, Citizenship). 14 of 24 actions in the Cultural Plan 2023-2028 completed in the financial year to date. The City has also commenced development of a new Cultural and Social Strategy to set the cultural/social vision for the future.</p>                                                                                                                                                                                                                                                                                                                                  |         |
| 3                                                              | Community           | 1.1 Culture and community    | 1.1.2 Develop, facilitate and/or support opportunities for inclusive and cohesive social, cultural and healthy activity in the City | Youth Plan 2021 - 2025                           | Ongoing   | On Track | 25 %       | Implement the actions as detailed in the City's Youth Plan and reference as part of the Cultural and Social Strategy                                                              | <p>QTR 1   Jul to Sep 2025</p> <p>South Perth Youth Network (SPYN) meetings focused on planning the teen space at Manning library and the youth elements for upcoming community events. Youth focused workshops and events included 2x sold out Youth planting events, 2x Youth skills development, Adulting 101, Junior Kitchen, Constable Care and a NAIDOC youth focused storytime and craft activity. Youth volunteer opportunities are planned for next quarter at upcoming events, along with Youth Makers Market as per Youth Plan action items.</p>                                                                                                                                                                                                      |         |
| 4                                                              | Community           | 1.2 Community infrastructure | 1.2.1 Maintain, plan, develop and facilitate community infrastructure to respond to community needs and priorities                  | Challenger Reserve Masterplan                    |           | On Track | 50 %       | Develop detailed design and undertake stakeholder and community engagement to progress the Challenger Reserve Masterplan                                                          | <p>QTR 1   Jul to Sep 2025</p> <p>A Project Working Group has been developed. CCS Strategic has been engaged as the consultant to complete the revised concept plan and costings. Stakeholder engagement meetings have occurred with local sports clubs including Manning Bowling Club, Manning Tennis Club, South Perth United Football Club, South Perth Bridge Club and South Perth Junior Cricket Club. Meetings have also occurred with Football West and Bowls WA.</p> <p>Preliminary design elements have been submitted to the City by the user groups to develop a design brief. The design brief has been submitted to the architect for a preliminary draft concept plan. The draft concept plan will be presented to the user groups in October.</p> |         |
| 5                                                              | Community           | 1.2 Community infrastructure | 1.2.1 Maintain, plan, develop and facilitate community infrastructure to respond to community needs and priorities                  | Community Recreation Facilities Plan 2019 - 2033 | Ongoing   | On Track | 25 %       | Review the plan and implement, monitor and evaluate the Community Recreation Facilities Plan. The format of the plan will be amended to produce the Community Infrastructure Plan | <p>QTR 1   Jul to Sep 2025</p> <p>The Community Recreation Facilities Plan has been reviewed. Planning for a new Community Infrastructure Plan has commenced and will include actions for renewal, redevelopment or upgrade of the City's community infrastructure. Further progression will occur upon completion of the new City plans and strategies templates.</p>                                                                                                                                                                                                                                                                                                                                                                                           | ☑       |

| CORPORATE BUSINESS PLAN   2025 / 2026   QUARTER ONE REPORT     |                     |                              |                                                                                                                    |                                         |                        |          |            |                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |         |
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| Corporate actions that we will deliver over the financial year |                     |                              |                                                                                                                    |                                         |                        |          |            |                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |         |
| No.                                                            | Strategic Direction | Outcome                      | Strategy                                                                                                           | Project / Activity                      | Timeframe              | Status   | % Complete | Action 25/26                                                                                                       | Quarterly Updates                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | CEO KPI |
| 6                                                              | Community           | 1.2 Community infrastructure | 1.2.1 Maintain, plan, develop and facilitate community infrastructure to respond to community needs and priorities | Underground Power Program               | 01/06/2023 12:00:00 AM | On Track | 0 %        | Implementation of Underground Power Program for Kensington.                                                        | QTR 1   Jul to Sep 2025<br><br>Construction of the Kensington project has started Q4 2025. The project has been separated into 8 zones. The estimated completion is Q2 2027                                                                                                                                                                                                                                                                                                                                                                                        |         |
| 7                                                              | Community           | 1.2 Community infrastructure | 1.2.2 Develop, manage, maintain and optimise the use of the City's properties, assets and facilities               | Capital Projects Delivery - Engineering |                        | On Track | 23 %       | Deliver the Capital Works Program in relation to the renewal and upgrade of City assets including roads, footpaths | QTR 1   Jul to Sep 2025<br><br>The 2025/26 Capital Works Programme is on track. A total of 23% of projects have been completed. The majority of the capital work projects are already scheduled, while some are currently at the formal Request for Quote (RFQ) or Request for Tender (RFT) stage. We anticipate completing all the capital works projects within this financial year.                                                                                                                                                                             |         |
| 8                                                              | Community           | 1.2 Community infrastructure | 1.2.2 Develop, manage, maintain and optimise the use of the City's properties, assets and facilities               | Capital Projects Delivery - Facilities  |                        | On Track | 25 %       | Deliver the Capital Works Program in relation to the renewal and upgrade of City facilities                        | QTR 1   Jul to Sep 2025<br>0 projects completed<br>9 projects in progress<br>0 projects not started<br><br>8 Capital projects are on track for full delivery by the end of the financial year.<br>1 Capital project involving Western Power upgrades is a possible delay.                                                                                                                                                                                                                                                                                          |         |
| 9                                                              | Community           | 1.2 Community infrastructure | 1.2.2 Develop, manage, maintain and optimise the use of the City's properties, assets and facilities               | Capital Projects Delivery - Fleet       |                        | On Track | 20 %       | Deliver the Capital Works Program in relation to the renewal and upgrade of City fleet assets                      | QTR 1   Jul to Sep 2025<br><br>Items for replacement in the 2025/26 financial year of the 10 year replacement program have been identified and options for suitable replacements currently under investigation with business units.<br>4 x Leadership Team vehicles replaced and 1 x new vehicle sourced<br>Specifications for 3 x trucks under development<br>4 x utility vehicles in pre - procurement phase<br>Collier Park Golf course replacements specification under development<br>New Ranger vehicle options (3 of) provided for business unit evaluation |         |
| 10                                                             | Community           | 1.2 Community infrastructure | 1.2.2 Develop, manage, maintain and optimise the use of the City's properties, assets and facilities               | Capital Projects Delivery - Parks       |                        | On Track | 35 %       | Deliver the Capital Works Program in relation to the renewal and upgrade of parks infrastructure                   | QTR 1   Jul to Sep 2025<br><br>The initial stages of project development for the Parks Capital programme has commenced. Items include detailed design completion, stakeholder engagement process initiation, procurement documentation development.                                                                                                                                                                                                                                                                                                                |         |
| 11                                                             | Community           | 1.2 Community infrastructure | 1.2.2 Develop, manage, maintain and optimise the use of the City's properties, assets and facilities               | Capital Projects Delivery - Waste       |                        | On Track | 15 %       | Deliver the Capital Works Program in relation to the renewal and upgrade of City waste assets                      | QTR 1   Jul to Sep 2025<br><br>1 x 30m Waste bin ordered and delivered<br>Perimeter fence in pre-procurement stage - RFT drafted and on hold during caretaker period<br>Perimeter beam in planning stage - specifications drafted -final conditions pending following discussion with consultant<br>CCTV upgrade in planning phase with IT services - location plan and specifications to be finalised.                                                                                                                                                            |         |



| CORPORATE BUSINESS PLAN   2025 / 2026   QUARTER ONE REPORT     |                                 |                                         |                                                                                                                               |                                                         |           |          |            |                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |         |
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| Corporate actions that we will deliver over the financial year |                                 |                                         |                                                                                                                               |                                                         |           |          |            |                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |         |
| No.                                                            | Strategic Direction             | Outcome                                 | Strategy                                                                                                                      | Project / Activity                                      | Timeframe | Status   | % Complete | Action 25/26                                                                                                         | Quarterly Updates                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | CEO KPI |
| 12                                                             | Community                       | 1.3 Community safety and health         | 1.3.1 Enhance community safety in conjunction with other agencies                                                             | Community Safety and Crime Prevention Plan 2022 - 2027  | Ongoing   | On Track | 25 %       | Implement, monitor and evaluate the Community Safety and Crime Prevention Plan and review the priorities in the plan | <b>QTR 1   Jul to Sep 2025</b><br>39 Home Safety and Security Equipment Rebates have been paid from July to September. CCTV Footage to WA Police has been requested 10 times with release 7 times this quarter. The 3 times not released were due to not having cameras in the requested locations.                                                                                                                                                                                                                                                                                                                                                          |         |
| 13                                                             | Community                       | 1.3 Community safety and health         | 1.3.2 Facilitate and foster a healthy and connected community                                                                 | Public Health Plan 2020 - 2025                          |           | On Track | 25 %       | Implement the actions as detailed in the City's Public Health Plan, review and develop revised plan in 2025/26       | <b>QTR 1   Jul to Sep 2025</b><br>Public Health Planning workshop held with the Public Health Advisory Group meeting in August.<br>Events held during the quarter included Junior Kitchen nutrition skills in July which was 'sold out' (20 participants).<br>Upcoming workshops and programs include:<br>October - Foodbank nom! Children program and Mental Health Week activities - 'Journaling For Teens' workshop and 'Family Yoga' session<br>November - Seniors Week event - Aged Care Information Session and WASO Connect Chamber Performance                                                                                                       |         |
| 14                                                             | Economy                         | 2.1 Local business and activated places | 2.1.4 Ensure planning frameworks provide for a range of uses in commercial centres                                            | Canning Bridge Precinct Structure Plan                  |           | On Track | 10 %       | Commence review of Canning Bridge Precinct Structure Plan.                                                           | <b>QTR 1   Jul to Sep 2025</b><br>Canning Bridge Activity Centre Plan will be reviewed in two (2) phases. The first phase has commenced and will ensure alignment with the Manner and Form requirements of the Regulations. The second phase will involve a review of content.                                                                                                                                                                                                                                                                                                                                                                               |         |
| 15                                                             | Economy                         | 2.1 Local business and activated places | 2.1.4 Ensure planning frameworks provide for a range of uses in commercial centres                                            | South Perth Precinct Structure Plan                     |           | On Hold  | 0 %        | Commence review of South Perth Precinct Structure Plan.                                                              | <b>QTR 1   Jul to Sep 2025</b><br>Review of the South Perth Activity Centre Plan will commence April 2026.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |         |
| 16                                                             | Economy                         | 2.1 Local business and activated places | 2.1.5 Promote City attractions and destinations                                                                               | South Perth Foreshore Strategy and Management Plan 2015 |           | On Track | 25 %       | Delivery stage 1 of the Hurlingham Living Stream project.                                                            | <b>QTR 1   Jul to Sep 2025</b><br>Implementation of the South Perth Foreshore Strategy and Management Plan 2015 is ongoing. Hurlingham Living Stream Stage 1 is complete. The Urban Rivers Catchment program concept design is complete. Detailed design and communications are about to commence. Procurement for the design and planning of the Node 2 Regional play space is in progress.                                                                                                                                                                                                                                                                 |         |
| 17                                                             | Environment (Built and Natural) | 3.1 Connected and accessible City       | 3.1.1 Facilitate a safe, efficient, accessible and reliable transport network that encompasses alternative forms of transport | Joint Bike Plan 2018                                    | Ongoing   | On Track | 15 %       | Implement recommendations identified in the Pathways and Bike Plans                                                  | <b>QTR 1   Jul to Sep 2025</b><br>Currently, there are no available grant funding opportunities for the projects outlined in the Joint Bike Plan. However, we continue to actively monitor and explore potential funding sources to support the progression of these initiatives.<br>Recently, the City submitted an Expression of Interest for the Western Australian Bicycle Network (WABN) Grant Program, which supports local governments in the planning, design, and construction of active transport infrastructure. The program offers a maximum grant of \$25,000, which the City intends to use to review and update the existing Joint Bike Plan. |         |

| CORPORATE BUSINESS PLAN   2025 / 2026   QUARTER ONE REPORT     |                                 |                                          |                                                                                                                                                                          |                                       |           |          |            |                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |         |
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| Corporate actions that we will deliver over the financial year |                                 |                                          |                                                                                                                                                                          |                                       |           |          |            |                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |         |
| No.                                                            | Strategic Direction             | Outcome                                  | Strategy                                                                                                                                                                 | Project / Activity                    | Timeframe | Status   | % Complete | Action 25/26                                                                                           | Quarterly Updates                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | CEO KPI |
| 18                                                             | Environment (Built and Natural) | 3.1 Connected and accessible City        | 3.1.2 Develop and implement integrated transport and infrastructure plans that consider improved parking management systems and encourage alternative forms of transport | Integrated Transport Plan 2021 - 2031 | Ongoing   | On Track | 50 %       | Implement and monitor the Plan.                                                                        | <p><b>QTR 1   Jul to Sep 2025</b></p> <p>A Traffic Congestion, Safety and Access Study for the South Perth Activity Centre Area is under development by a traffic consultant and is expected to be completed by December 2025.</p> <p>The Kwinana Freeway Offramp and Mill Point Road Intersection project is undergoing a design review for Main Roads WA (MRWA) approval, as part of the Federal Blackspot Program. The project aims to enhance road safety by reducing traffic speeds through the installation of a wombat crossing and is expected to commence in mid 2026.</p> <p>The formalised pedestrian crossing design for Anstey Street is currently at design review stage by MRWA. The project will include lighting upgrades, new pram ramps, and line marking to improve pedestrian movement and safety within the Angelo Street Neighbourhood Centre and is expected to commence in mid 2026.</p> |         |
| 19                                                             | Environment (Built and Natural) | 3.1 Connected and accessible City        | 3.1.2 Develop and implement integrated transport and infrastructure plans that consider improved parking management systems and encourage alternative forms of transport | Parking Plan                          |           | On Track | 90 %       | Updates and additions will be made to the Parking Plan to address current issues and opportunities     | <p><b>QTR 1   Jul to Sep 2025</b></p> <p>Draft document finalised. Feedback from internal stakeholder groups is required to be addressed and implemented into draft plan.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |         |
| 20                                                             | Environment (Built and Natural) | 3.2 Sustainable built form               | 3.2.1 Develop and implement a sustainable local planning framework to meet current and future community needs                                                            | Local Heritage List                   |           | On Track | 75 %       | Implement and monitor the local heritage list and relevant policies                                    | <p><b>QTR 1   Jul to Sep 2025</b></p> <p>Draft Heritage List was advertised 1-25 September 2025. It is intended to present to the draft Heritage List to Council for final adoption at the October 2025 Ordinary Council Meeting.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |         |
| 21                                                             | Environment (Built and Natural) | 3.3 Enhanced environment and open spaces | 3.3.2 Enhance the City's urban forest on public and private land                                                                                                         | Urban Greening Strategy               | Ongoing   | Complete | 100 %      | Seek Council adoption of the Urban Greening Strategy                                                   | <p><b>QTR 1   Jul to Sep 2025</b></p> <p>The Urban Greening Strategy has been endorsed by Council. Work on the Implementation Plan has commenced.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |         |
| 22                                                             | Environment (Built and Natural) | 3.3 Enhanced environment and open spaces | 3.3.3 Improve the amenity value and sustainable uses of our streetscapes, public open spaces and foreshores                                                              | Collier Park Golf Course              |           | On Track | 25 %       | Oversee the development of the Collier Park Golf Course agreement and development works and conditions | <p><b>QTR 1   Jul to Sep 2025</b></p> <p>The Clublinks Development Services Agreement, Course Controller Agreement and Lease have all been executed and the development works have commenced. Waiting on the development works to achieve practical completion before the lease can commence. Ongoing monitoring occurring in the meantime.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |         |

| CORPORATE BUSINESS PLAN   2025 / 2026   QUARTER ONE REPORT     |                                 |                                            |                                                                                                                                |                                                          |           |          |            |                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |         |
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| Corporate actions that we will deliver over the financial year |                                 |                                            |                                                                                                                                |                                                          |           |          |            |                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |         |
| No.                                                            | Strategic Direction             | Outcome                                    | Strategy                                                                                                                       | Project / Activity                                       | Timeframe | Status   | % Complete | Action 25/26                                                                                                                   | Quarterly Updates                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | CEO KPI |
| 23                                                             | Environment (Built and Natural) | 3.3 Enhanced environment and open spaces   | 3.3.4 Enhancement of the environment, maintaining open space and effective management of the Swan and Canning River foreshores | Kwinana Freeway Foreshore Management Plan                | Ongoing   | On Track | 50 %       | Implement scheduled management plan actions                                                                                    | <b>QTR 1   Jul to Sep 2025</b><br><br>The City continues to work with Mainroads and Department of Biosecurity, Conservation and Attractions (DBCA).                                                                                                                                                                                                                                                                                                                                                                                                                       |         |
| 24                                                             | Environment (Built and Natural) | 3.4 Resource management and climate change | 3.4.1 Manage and promote sustainable water, waste, land and energy practices                                                   | Clontarf Waterford Salterpoint Foreshore Masterplan 2019 | Ongoing   | On Track | 25 %       | Implement actions in Clontarf Waterford Salter Point Foreshore Masterplan                                                      | <b>QTR 1   Jul to Sep 2025</b><br><br>Undertook quarterly surface water quality monitoring, testing and reporting for waterways and storm water open drains. Developed annual bushfire risk mitigation plan and commenced undertaking chemical and mechanical treatment works at Canning River foreshore reserves to protect residential properties rated at Extreme, Very High and High bushfire risk.                                                                                                                                                                   |         |
| 25                                                             | Environment (Built and Natural) | 3.4 Resource management and climate change | 3.4.1 Manage and promote sustainable water, waste, land and energy practices                                                   | Integrated Drainage Catchment Management Plan 2004       |           | On Track | 70 %       | Review the Integrated Drainage Catchment Management Plan and develop a new plan                                                | <b>QTR 1   Jul to Sep 2025</b><br><br>The consultant has submitted the Stormwater Management Plan, Drainage System Review, and Integrated Catchment Management Plan (ICMP). The City is currently undertaking an internal review and gathering feedback from relevant Business Units. Upon completion of this process, the City will proceed to finalise the report.                                                                                                                                                                                                      |         |
| 26                                                             | Environment (Built and Natural) | 3.4 Resource management and climate change | 3.4.1 Manage and promote sustainable water, waste, land and energy practices                                                   | State Waste Plan                                         | Ongoing   | On Track | 80 %       | Review and implement the actions associated with the State Waste Plan and report on progress annually to the State Government. | <b>QTR 1   Jul to Sep 2025</b><br><br>Relevant actions and milestones updated. Relevant actions surrounding FOGO implementation deferred. Verge waste alternative collection methodology action completed - Verge Valet introduced 2 days per week from 1 October. The City continues to explore options to meet the State Waste Strategy requirements and also to meet its existing contractual obligations to the Kwinana Energy Recovery Facility. Annual report submitted to Department of Water and Environmental Regulation (DWER). Awaiting any feedback from DWER |         |
| 27                                                             | Leadership                      | 4.2 Advocacy                               | 4.2.1 Advocate for State and Federal Government investment to improve public infrastructure and to address community issues    | South Perth Foreshore River Wall                         | Ongoing   | Complete | 100 %      | Advocate for external funding for river wall replacement on the South Perth foreshore.                                         | <b>QTR 1   Jul to Sep 2025</b><br><br>Funding for the Coode Street section has been secured and the City is not seeking further funding at this time as there is no capacity to deliver further stages in the short term. Funding options will be reviewed if they arise.                                                                                                                                                                                                                                                                                                 | ☑       |
| 28                                                             | Leadership                      | 4.3 Good governance                        | 4.3.1 Foster effective governance with honesty and integrity and quality decision-making to deliver community priorities       | Annual Budget                                            | Ongoing   | On Track | 10 %       | Review and amend 2024/25 budget mid-year. Prepare and finalise 2025/26 budget for endorsement                                  | <b>QTR 1   Jul to Sep 2025</b><br><br>The Capital Budget carry forwards from 2024/25 will be presented to Council for adoption at the October 2025 OCM.                                                                                                                                                                                                                                                                                                                                                                                                                   |         |



| CORPORATE BUSINESS PLAN   2025 / 2026   QUARTER ONE REPORT     |                     |                     |                                                                                                                          |                                      |           |          |            |                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |         |
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| Corporate actions that we will deliver over the financial year |                     |                     |                                                                                                                          |                                      |           |          |            |                                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                            |         |
| No.                                                            | Strategic Direction | Outcome             | Strategy                                                                                                                 | Project / Activity                   | Timeframe | Status   | % Complete | Action 25/26                                                                                                                                                                                                                   | Quarterly Updates                                                                                                                                                                                                                                                                                                                                                                                                                                          | CEO KPI |
| 29                                                             | Leadership          | 4.3 Good governance | 4.3.1 Foster effective governance with honesty and integrity and quality decision-making to deliver community priorities | Annual Financial Report              | Ongoing   | On Track | 50 %       | Prepare and finalise 2024/25 financial report for audit endorsement                                                                                                                                                            | QTR 1   Jul to Sep 2025<br><br>A draft of the Annual Financial Report has been prepared and is currently being audited by the Office of the Auditor General. The draft was submitted on time and in line with legislation.                                                                                                                                                                                                                                 |         |
| 30                                                             | Leadership          | 4.3 Good governance | 4.3.1 Foster effective governance with honesty and integrity and quality decision-making to deliver community priorities | Asset Management Strategy            | Ongoing   | Complete | 100 %      | Finalise an Asset Management Strategy to specify how the City's organisational objectives are converted into asset management objectives and to outline the City's approach for sustainable management of its asset portfolio. | QTR 1   Jul to Sep 2025<br><br>The Asset Management Strategy was adopted by Council on the 22 July 2025.                                                                                                                                                                                                                                                                                                                                                   |         |
| 31                                                             | Leadership          | 4.3 Good governance | 4.3.1 Foster effective governance with honesty and integrity and quality decision-making to deliver community priorities | Corporate Business Plan              | Ongoing   | On Track | 25 %       | Review and update the CBP annually according to the IPRF guidelines. Report quarterly on progress to the ARGC and Council. Use progress for input to the Annual Report.                                                        | QTR 1   Jul to Sep 2025<br><br>Since adoption by Council in June 2025, the 2025/26 Corporate Business Plan (CBP) has been graphically designed and published on the City's website. Amendments to the revised CBP have been uploaded into 1System, in preparation for quarter 1 reporting.                                                                                                                                                                 | ✓       |
| 32                                                             | Leadership          | 4.3 Good governance | 4.3.1 Foster effective governance with honesty and integrity and quality decision-making to deliver community priorities | Strategic Community Plan 2021 - 2031 |           | On Track | 20 %       | Undertake a major review of the Strategic Community Plan                                                                                                                                                                       | QTR 1   Jul to Sep 2025<br><br>Project planning for the development of a Council Plan to replace the existing Strategic Community Plan has been completed. A community survey was conducted through an independent provider, Catalyse and results presented to the Leadership Team. Presentation of the survey results to Council and the new CEO as well as finalisation of other contextual information has been scheduled for quarter 2.                | ✓       |
| 33                                                             | Leadership          | 4.3 Good governance | 4.3.1 Foster effective governance with honesty and integrity and quality decision-making to deliver community priorities | Workforce Plan 2022/23 to 2025/26    | Ongoing   | On Track | 25 %       | Implement the Workforce Plan's year 4 actions and develop a new Workforce Plan                                                                                                                                                 | QTR 1   Jul to Sep 2025<br><br>Q1 2025/26 Workforce Plan items are progressing: Digital Literacy Training has occurred with Customer Services team, Finance team and some Leadership Team members on 1System implementation projects, a New Starter Values session was held in September 2025, and Employee Annual Performance Reviews for 2025 was completed and finalised with 92% completion rate, and the Probations module is in final testing phase. | ✓       |
| 34                                                             | Leadership          | 4.3 Good governance | 4.3.2 Diversify and optimise non-rate income                                                                             | Land Utilisation Plan 2024           |           | On Track | 25 %       | Implementation of the Collins Street Centre, Angelo Street Precinct and Drainage Sumps projects                                                                                                                                | QTR 1   Jul to Sep 2025<br><br>1. Collins Street Centre - Crown Land Enquiry submitted to DPLH. Waiting on DPLH to complete their due diligence process.<br>2. Angelo Street Precinct - Waiting on Landgate to resolve land tenure issue associated with ROW 17.<br>3. Drainage Sumps - Awaiting a hydraulic assessment to determine which drainage sumps can be assessed for optimisation.                                                                | ✓       |

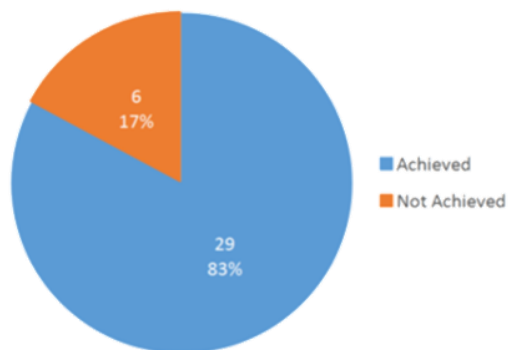


| CORPORATE BUSINESS PLAN   2025 / 2026   QUARTER ONE REPORT     |                     |                     |                                                    |                                 |           |          |            |                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                  |                                     |
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| Corporate actions that we will deliver over the financial year |                     |                     |                                                    |                                 |           |          |            |                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                  |                                     |
| No.                                                            | Strategic Direction | Outcome             | Strategy                                           | Project / Activity              | Timeframe | Status   | % Complete | Action 25/26                                                                                                                                                                                                                                                         | Quarterly Updates                                                                                                                                                                                                                                                                | CEO KPI                             |
| 35                                                             | Leadership          | 4.3 Good governance | 4.3.3 Maintain a culture of fiscal efficiency      | Long Term Financial Plan (LTFP) | Ongoing   | On Track | 10 %       | Review and update the Long-Term Financial Plan, ensuring integration and alignment with the Annual Budget, the Strategic Community Plan and Corporate Business Plan.                                                                                                 | <b>QTR 1   Jul to Sep 2025</b><br>Council adopted the 2025/26 - 2034/35 Long Term Financial Plan along with the 2025/26 Budget at the Ordinary Council Meeting of 24 June 2025. The plan will be reviewed as part of the 2026/27 budget process, background work is in progress. | <input checked="" type="checkbox"/> |
| 36                                                             | Leadership          | 4.3 Good governance | 4.3.4 Maintain a culture of continuous improvement | Internal audit program          | Ongoing   | On Track | 35 %       | Manage and ensure completion of annual Internal Audit Program. Complete internal audits in accordance with the Strategic Internal Audit Plan (SIAP). Report quarterly to ARGC on audit register progress. Complete induction process for new ARGC Committee Members. | <b>QTR 1   Jul to Sep 2025</b><br>The internal audit for Customer Service, Social Media and Stakeholder Engagement commenced on 17 September 2025 and is progressing.                                                                                                            |                                     |

## CBP MEASURES OF SUCCESS | COUNCIL REPORT

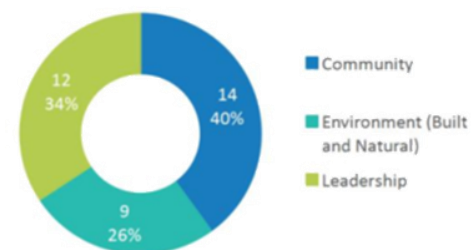
### Key Performance Indicator (KPI) Achievements 2025 / 2026 | Q1 Dashboard | Jul to Sep 2025

#### KPI ACHIEVEMENT SNAPSHOT

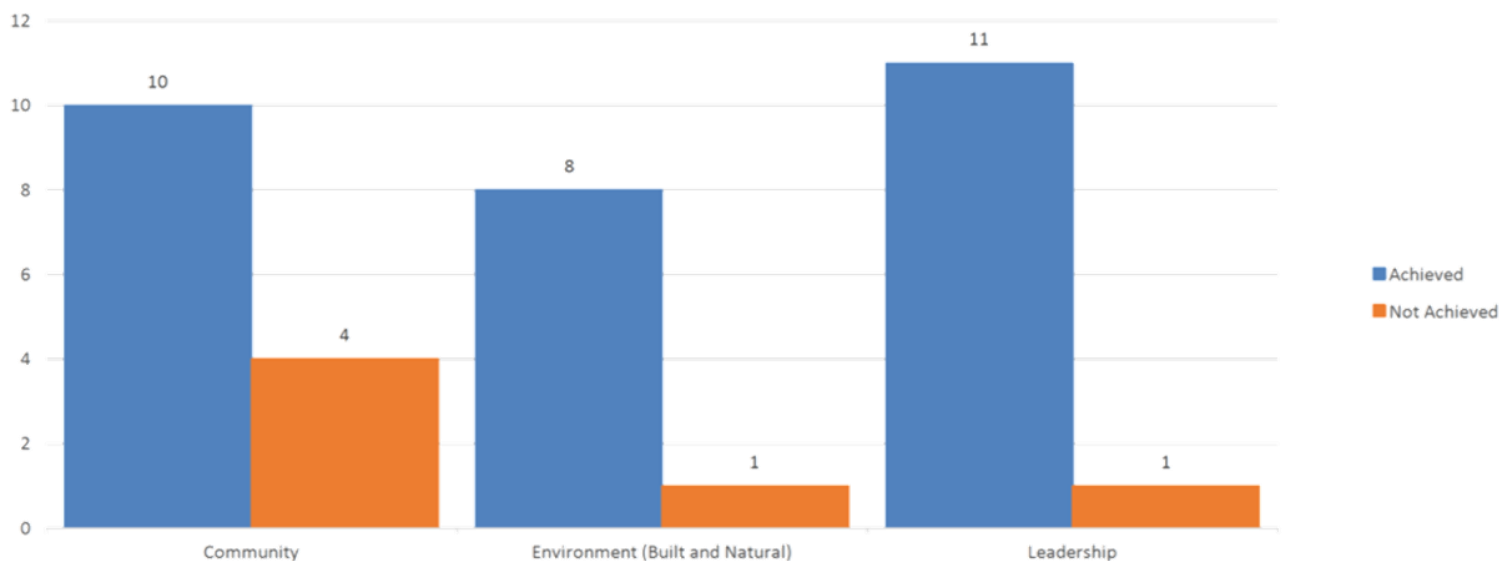


**35  
KPI  
results  
in total**

#### STRATEGIC DIRECTION SNAPSHOT



#### KPI ACHIEVEMENT TRACKING BY STRATEGIC DIRECTION



| CBP MEASURES OF SUCCESS   2025 / 2026   QUARTER ONE REPORT |                     |                           |                                                                                                                                     |                                                                |                                                                                                                                                                                                                    |                                                                                                                              |                    |          |                |                                                                                                                                                                                                         |
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| No.                                                        | Strategic Direction | Outcome                   | Strategy                                                                                                                            | Operational Key Performance Indicator                          | KPI Description                                                                                                                                                                                                    | Performance Measure                                                                                                          | 2025 / 2026 Target | Result   | Result Outcome | Result Comment                                                                                                                                                                                          |
| 1                                                          | Community           | 1.1 Culture and community | 1.1.1 Develop, facilitate and/or support events, services and programs to respond to community needs and priorities                 | Annual library visits (physical and digital) per capita        | Library Attendee Targets - The number of people visiting or attending the City's two Library branches (Manning and South Perth)                                                                                    | = 5 visits per capita annually (ALIA minimum benchmark) (235,000 visits p.a. for 25/26)                                      | 58750.00           | 49719.00 | Not Achieved   | The lower-than-expected library attendance is primarily due to the seasonal decline typically experienced during the winter months. Library hours are currently under review.                           |
| 2                                                          | Community           | 1.1 Culture and community | 1.1.1 Develop, facilitate and/or support events, services and programs to respond to community needs and priorities                 | Attendance at library-run educational and literacy programs    | Attendance at library-run educational and literacy programs - Total number of participants in library programs annually (early years, digital literacy, creative workshops, etc.)                                  | 0.3 attendance per capita (ALIA minimum benchmark)                                                                           | 3525.00            | 3882.00  | Achieved       |                                                                                                                                                                                                         |
| 3                                                          | Community           | 1.1 Culture and community | 1.1.1 Develop, facilitate and/or support events, services and programs to respond to community needs and priorities                 | Event Attendee Satisfaction                                    | Event Attendee Satisfaction - The percentage satisfaction rate of survey respondents amongst attendees at events held by the City                                                                                  | Maintain satisfaction rate above 70%                                                                                         | 70.00              | 95.00    | Achieved       |                                                                                                                                                                                                         |
| 4                                                          | Community           | 1.1 Culture and community | 1.1.1 Develop, facilitate and/or support events, services and programs to respond to community needs and priorities                 | Event Attendee Targets                                         | Event Attendee Targets - The number of people attending the City's community events and partnership events                                                                                                         | Obtain the targeted number of 10,000 people per annum at community events delivered by the City and partnering organisations | 2500.00            | 450.00   | Not Achieved   | Smaller scale events held in the quarter attracting 400 people (Evolve program, NAIDOC week, and national citizenship day ceremony). The larger scale events are scheduled later in the financial year. |
| 5                                                          | Community           | 1.1 Culture and community | 1.1.1 Develop, facilitate and/or support events, services and programs to respond to community needs and priorities                 | Recreation Programs Satisfaction                               | Recreation Programs Satisfaction - The percentage satisfaction rate of recreation program user survey respondents reporting satisfaction with the Recreation Programs offered by the George Burnett Leisure Centre | Maintain satisfaction rate above 70%                                                                                         | 70.00              | 0.00     | Not Achieved   | This is a new KPI. The City is currently developing a Recreation Programs Satisfaction Survey to measure this rating. The satisfaction rating will be available from quarter 3.                         |
| 6                                                          | Community           | 1.1 Culture and community | 1.1.2 Develop, facilitate and/or support opportunities for inclusive and cohesive social, cultural and healthy activity in the City | Social impact of library-run educational and literacy programs | Social impact of library-run educational and literacy programs - The percentage of post program survey respondents reporting a positive impact on their confidence, skills, learning, or social connection         | 80% of participants report a positive impact                                                                                 | 80.00              | 80.00    | Achieved       |                                                                                                                                                                                                         |

| CBP MEASURES OF SUCCESS   2025 / 2026   QUARTER ONE REPORT |                     |                                 |                                                                                                                    |                                                                 |                                                                                                                                                                                                     |                                                                                                 |                    |        |                |                                                                                                                                                                                                          |
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| No.                                                        | Strategic Direction | Outcome                         | Strategy                                                                                                           | Operational Key Performance Indicator                           | KPI Description                                                                                                                                                                                     | Performance Measure                                                                             | 2025 / 2026 Target | Result | Result Outcome | Result Comment                                                                                                                                                                                           |
| 7                                                          | Community           | 1.2 Community infrastructure    | 1.2.1 Maintain, plan, develop and facilitate community infrastructure to respond to community needs and priorities | Recreation Facility Condition Satisfaction                      | Recreation Facility Condition Satisfaction - The percentage satisfaction rate of facility user survey respondents reporting satisfaction with the condition of the facility they have booked        | Maintain satisfaction rate above 70%                                                            | 70.00              | 59.00  | Not Achieved   | This rating was derived from the recent MARKYT Community Scorecard that rated sport/recreation services & facilities at 59% (due to facilities unfit-for-purpose e.g. substandard indoor sports courts). |
| 8                                                          | Community           | 1.2 Community infrastructure    | 1.2.2 Develop, manage, maintain and optimise the use of the City's properties, assets and facilities               | Property / Building Maintenance                                 | Property Maintenance - The number of maintenance requests that are assessed and/or actioned within 10 days of notification                                                                          | Complete 90% of assessments and/or actions within 5 days (urgent) or within 10 days (remainder) | 90.00              | 96.00  | Achieved       |                                                                                                                                                                                                          |
| 9                                                          | Community           | 1.2 Community infrastructure    | 1.2.3 Plan for and promote the development of recreation facilities to service City of South Perth needs           | Recreation Facility Management Satisfaction                     | Recreation Facility Management Satisfaction - The percentage satisfaction rate of facility user survey respondents reporting satisfaction with the service they received during the booking process | Maintain satisfaction rate above 70%                                                            | 70.00              | 78.00  | Achieved       | The satisfaction rating was measured from the Local Sporting and Community Club Survey.                                                                                                                  |
| 10                                                         | Community           | 1.3 Community safety and health | 1.3.1 Enhance community safety in conjunction with other agencies                                                  | CCTV Mobile Trailer Deployment                                  | CCTV Mobile Trailer Deployment - The number of times that the CCTV trailer deployed within the local community                                                                                      | Minimum of 5 deployments per annum                                                              | 1.25               | 3.00   | Achieved       |                                                                                                                                                                                                          |
| 11                                                         | Community           | 1.3 Community safety and health | 1.3.1 Enhance community safety in conjunction with other agencies                                                  | Community Safety Home Equipment Rebate Program                  | Community Safety Home Equipment Rebate Program - Number of rebate applications that are approved per annum                                                                                          | Minimum of 50 rebates per annum                                                                 | 12.50              | 42.00  | Achieved       |                                                                                                                                                                                                          |
| 12                                                         | Community           | 1.3 Community safety and health | 1.3.2 Facilitate and foster a healthy and connected community                                                      | Dog Attacks Investigated                                        | Dog Attacks Investigated - Number of dog attack investigations completed within 14 days                                                                                                             | Maintain an above 80% completion rate of dog attacks investigated within 14 days                | 80.00              | 100.00 | Achieved       |                                                                                                                                                                                                          |
| 13                                                         | Community           | 1.3 Community safety and health | 1.3.2 Facilitate and foster a healthy and connected community                                                      | Responsible Pet Ownership Education Satisfaction                | Responsible Pet Ownership Education Satisfaction - The percentage satisfaction of participants at education sessions delivered in relation to responsible pet ownership                             | 80% overall satisfaction                                                                        | 80.00              | 100.00 | Achieved       |                                                                                                                                                                                                          |
| 14                                                         | Community           | 1.3 Community safety and health | 1.3.2 Facilitate and foster a healthy and connected community                                                      | System Capture of Animals Presented at the Animal Care Facility | System capture of animals presented at the Animal Care Facility                                                                                                                                     | 100% of animals are entered into the City's system within 4 hours                               | 100.00             | 100.00 | Achieved       |                                                                                                                                                                                                          |

| CBP MEASURES OF SUCCESS   2025 / 2026   QUARTER ONE REPORT |                                 |                                   |                                                                                                                               |                                                       |                                                                                                                                                        |                                                                                                |                    |        |                |                                                                                                                                                                               |
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| No.                                                        | Strategic Direction             | Outcome                           | Strategy                                                                                                                      | Operational Key Performance Indicator                 | KPI Description                                                                                                                                        | Performance Measure                                                                            | 2025 / 2026 Target | Result | Result Outcome | Result Comment                                                                                                                                                                |
| 15                                                         | Environment (Built and Natural) | 3.1 Connected and accessible City | 3.1.1 Facilitate a safe, efficient, accessible and reliable transport network that encompasses alternative forms of transport | Footpath Maintenance Request Response Time            | Footpath Maintenance Request Response Time - The percentage of footpath maintenance requests that are responded to within 3 days                       | The percentage of footpath maintenance requests that are responded to within 3 days            | 90.00              | 91.00  | Achieved       |                                                                                                                                                                               |
| 16                                                         | Environment (Built and Natural) | 3.1 Connected and accessible City | 3.1.1 Facilitate a safe, efficient, accessible and reliable transport network that encompasses alternative forms of transport | Jetty and Boardwalk Maintenance Request Response Time | Jetty and Boardwalk Maintenance Response - The percentage of Jetty and Boardwalk maintenance requests that are responded to within 3 days              | The percentage of Jetty and Boardwalk maintenance requests that are responded to within 3 days | 90.00              | 100.00 | Achieved       |                                                                                                                                                                               |
| 17                                                         | Environment (Built and Natural) | 3.1 Connected and accessible City | 3.1.1 Facilitate a safe, efficient, accessible and reliable transport network that encompasses alternative forms of transport | Parking Management                                    | Parking Management                                                                                                                                     | Complete 90% of assessments and actions in accordance with the Customer Service Charter        | 90.00              | 100.00 | Achieved       |                                                                                                                                                                               |
| 18                                                         | Environment (Built and Natural) | 3.1 Connected and accessible City | 3.1.1 Facilitate a safe, efficient, accessible and reliable transport network that encompasses alternative forms of transport | Parking Management - Abandoned Vehicles               | Parking Management - Abandoned Vehicles - The percentage of abandoned vehicle requests that are responded to in line with the Customer Service Charter | Complete 90% of assessments and actions in accordance with the Customer Service Charter        | 90.00              | 100.00 | Achieved       |                                                                                                                                                                               |
| 19                                                         | Environment (Built and Natural) | 3.1 Connected and accessible City | 3.1.1 Facilitate a safe, efficient, accessible and reliable transport network that encompasses alternative forms of transport | Parking Revenue                                       | Parking Revenue - The percentage increase in parking revenue                                                                                           | Increase the City's revenue from parking by 10% each year                                      | 2.50               | 0.00   | Not Achieved   | 9.4% decrease for this period compared to the same period last year. This may be due to the "Zoo for You" promotion offered last year and possibly the wetter winter in 2025. |
| 20                                                         | Environment (Built and Natural) | 3.1 Connected and accessible City | 3.1.1 Facilitate a safe, efficient, accessible and reliable transport network that encompasses alternative forms of transport | Traffic Management Request Response Time              | Traffic Management Request Response Time - The percentage of transport network community requests that are responded to within 48 hours of reporting   | Maintain response rate at 90%                                                                  | 90.00              | 100.00 | Achieved       |                                                                                                                                                                               |



| CBP MEASURES OF SUCCESS   2025 / 2026   QUARTER ONE REPORT |                                 |                                            |                                                                                                                       |                                                    |                                                                                                                                                                                                  |                                                                                                                      |                    |        |                |                |
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| No.                                                        | Strategic Direction             | Outcome                                    | Strategy                                                                                                              | Operational Key Performance Indicator              | KPI Description                                                                                                                                                                                  | Performance Measure                                                                                                  | 2025 / 2026 Target | Result | Result Outcome | Result Comment |
| 21                                                         | Environment (Built and Natural) | 3.2 Sustainable built form                 | 3.2.1 Develop and implement a sustainable local planning framework to meet current and future community needs         | Building Permit Determination                      | Building Permit Determination - The number of building permits determined within 10 days for certified permits and 25 days for uncertified permits                                               | Maintain ratio of 100% of building permits determined within statutory timeframes                                    | 100.00             | 100.00 | Achieved       |                |
| 22                                                         | Environment (Built and Natural) | 3.2 Sustainable built form                 | 3.2.1 Develop and implement a sustainable local planning framework to meet current and future community needs         | Development Application Determination              | Development Application Determination - The number of development (planning) applications determined within 60 days where no consultation is required and 90 days where consultation is required | Maintain a minimum of 85% of development applications determined within statutory timeframes                         | 85.00              | 96.00  | Achieved       |                |
| 23                                                         | Environment (Built and Natural) | 3.4 Resource management and climate change | 3.4.1 Manage and promote sustainable water, waste, land and energy practices                                          | Graffiti Removal Response                          | Graffiti Removal Response - The percentage of graffiti incidents that are responded to in line with the Customer Service Charter                                                                 | Complete 90% of assessments and actions in accordance with the Customer Service Charter                              | 90.00              | 99.00  | Achieved       |                |
| 24                                                         | Leadership                      | 4.1 Engaged community and leadership       | 4.1.1 Engage, educate, inform, consult and listen to our community to understand and deliver on identified priorities | Communications & Marketing Plans                   | Communications & Marketing Plans                                                                                                                                                                 | 12 Communications and/or Marketing Plans are developed in relation to projects in the CBP each year                  | 3.00               | 5.00   | Achieved       |                |
| 25                                                         | Leadership                      | 4.1 Engaged community and leadership       | 4.1.1 Engage, educate, inform, consult and listen to our community to understand and deliver on identified priorities | Customer Service (VoC) Improvement Actions         | Customer Service (VoC) Improvement Actions - The number of improvement actions agreed in response to the Voice of the Customer (VoC) surveys                                                     | 12 improvement actions are agreed with business units in response to the results of the VoC surveys each year        | 3.00               | 3.00   | Achieved       |                |
| 26                                                         | Leadership                      | 4.1 Engaged community and leadership       | 4.1.1 Engage, educate, inform, consult and listen to our community to understand and deliver on identified priorities | Customer Service Request Satisfaction              | Customer Service Request Satisfaction - The percentage of people who respond that they are satisfied with the City's request lodgement experience                                                | Maintain customer satisfaction rate above 80% with the City's request lodgement experience                           | 80.00              | 100.00 | Achieved       |                |
| 27                                                         | Leadership                      | 4.1 Engaged community and leadership       | 4.1.1 Engage, educate, inform, consult and listen to our community to understand and deliver on identified priorities | Stakeholder Engagement Participation Opportunities | Stakeholder Engagement Participation Opportunities - The number of projects in which stakeholders and the community have been provided with an opportunity to participate                        | The number of projects in which stakeholders and the community have been provided with an opportunity to participate | 3.50               | 5.00   | Achieved       |                |



| CBP MEASURES OF SUCCESS   2025 / 2026   QUARTER ONE REPORT |                     |                     |                                                                                                                          |                                               |                                                                                                                                                                                                       |                                                                                   |                    |        |                |                |
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| No.                                                        | Strategic Direction | Outcome             | Strategy                                                                                                                 | Operational Key Performance Indicator         | KPI Description                                                                                                                                                                                       | Performance Measure                                                               | 2025 / 2026 Target | Result | Result Outcome | Result Comment |
| 28                                                         | Leadership          | 4.3 Good governance | 4.3.1 Foster effective governance with honesty and integrity and quality decision-making to deliver community priorities | Closure of Audit Recommendations              | Closure of Audit Recommendations - The percentage of medium to high rated audit recommendations that have been actioned and closed out each year                                                      | Achieve closure of at least 50% of recommendations                                | 12.50              | 12.50  | Achieved       |                |
| 29                                                         | Leadership          | 4.3 Good governance | 4.3.1 Foster effective governance with honesty and integrity and quality decision-making to deliver community priorities | Corporate Business Plan Quarterly Reporting   | Corporate Business Plan Quarterly Reporting                                                                                                                                                           | CBP quarterly reporting is completed each quarter - 100% compliance               | 100.00             | 100.00 | Achieved       |                |
| 30                                                         | Leadership          | 4.3 Good governance | 4.3.1 Foster effective governance with honesty and integrity and quality decision-making to deliver community priorities | Council Meeting Minutes Availability          | Council Meeting Minutes Availability                                                                                                                                                                  | Achieve 100% compliance with Council meeting minute availability                  | 100.00             | 100.00 | Achieved       |                |
| 31                                                         | Leadership          | 4.3 Good governance | 4.3.1 Foster effective governance with honesty and integrity and quality decision-making to deliver community priorities | Meeting Agenda Availability                   | Meeting Agenda Availability                                                                                                                                                                           | Achieve 100% compliance with meeting agenda availability                          | 100.00             | 100.00 | Achieved       |                |
| 32                                                         | Leadership          | 4.3 Good governance | 4.3.1 Foster effective governance with honesty and integrity and quality decision-making to deliver community priorities | Strategic Risks Reviewed                      | Strategic Risks Reviewed - All Strategic Risks are reviewed twice annually                                                                                                                            | Maintain 100% compliance with review process                                      | 100.00             | 100.00 | Achieved       |                |
| 33                                                         | Leadership          | 4.3 Good governance | 4.3.2 Diversify and optimise non-rate income                                                                             | Revenue other than Rates                      | Revenue other than Rates - The amount of revenue obtained from grants, fees charges and other revenue relative to the amount of revenue generated from Rates (Revenue other than rates/Total Revenue) | Maintain annual revenue other than rates greater than 25% of total annual revenue | 25.00              | 33.90  | Achieved       |                |
| 34                                                         | Leadership          | 4.3 Good governance | 4.3.4 Maintain a culture of continuous improvement                                                                       | Annual Employee Performance Review Completion | Annual Employee Performance Review Completion - The number of employees who have completed their annual performance review                                                                            | Maintain completion rate of above 75%                                             | 75.00              | 92.00  | Achieved       |                |

| CBP MEASURES OF SUCCESS   2025 / 2026   QUARTER ONE REPORT |                     |                     |                                                    |                                       |                                                                                                                                                                              |                                    |                    |        |                |                                                                                                                   |
|------------------------------------------------------------|---------------------|---------------------|----------------------------------------------------|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|--------------------|--------|----------------|-------------------------------------------------------------------------------------------------------------------|
| No.                                                        | Strategic Direction | Outcome             | Strategy                                           | Operational Key Performance Indicator | KPI Description                                                                                                                                                              | Performance Measure                | 2025 / 2026 Target | Result | Result Outcome | Result Comment                                                                                                    |
| 35                                                         | Leadership          | 4.3 Good governance | 4.3.4 Maintain a culture of continuous improvement | Internal Audit Completion             | Internal Audit Completion - The number of internal audits completed relative to the number of audits planned in the strategic internal audit plan (SIAP). (Complete/Planned) | Maintain completion rate above 75% | 75.00              | 0.00   | Not Achieved   | Three internal audits are scheduled for 2025/26. The first one commenced on 17/9/25 and is currently in progress. |

## Strategic Direction

### *Environment (Built and Natural)*

#### Policy P202 Energy Conservation

|                             |                                   |
|-----------------------------|-----------------------------------|
| Responsible Business Unit/s | Waste, Fleet & Facilities         |
| Responsible Officer         | Manager Waste, Fleet & Facilities |
| Affected Business Unit/s    | All Business Units                |

##### Policy Objectives

The City of South Perth (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 Strategic Community Plan 2021-2031 Sustainability Strategy, it is important to develop strategies that promote the efficient use of energy.

##### Policy Scope

This 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
- Equipment and appliances
- Clean energy infrastructure upgrades
- The application of renewable energy

This will be achieved through the application of environmentally responsible purchasing practices including [Natural Power purchasing](#), building audits, the continuous development of useful guidelines, [employees staff](#) and public education and suitable incentives to encourage public participation.

Legislation / Local Law Requirements

Clean Energy legislation (where applicable) – Federal and State Government  
[National Construction Code \(NCC 2022\)](#)  
Western Australia Climate Adaptation Strategy 2023  
Sectoral Emissions Reduction Strategy for Western Australia 2023  
[National Energy Performance Strategy \(NEPS,2024\)](#)

Other Relevant Policies/ Key Documents

[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 [Report](#) 2021  
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, 12/24 | Relevant Management Practice: | N/A |

## Strategic Direction

### *Environment (Built and Natural)*

#### Policy P203 Ground Water Management

|                             |                                                                                                                |
|-----------------------------|----------------------------------------------------------------------------------------------------------------|
| Responsible Business Unit/s | Parks & Environment, Engineering Services, <del>Development Services</del>                                     |
| Responsible Officer         | Manager Parks & Environment, Manager Engineering <del>Services</del> , <del>Manager Development Services</del> |
| Affected Business Unit/s    | Engineering Services, Development Services                                                                     |

#### Policy Objectives

The City of South Perth (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.

#### Policy Scope

This policy is relevant to the use of ground water for irrigating parks, reserves and the Collier Park Golf Course for wider community enjoyment and to ensure the protection of groundwater in the superficial aquifer in the context of development applications.

#### Policy Statement

##### Irrigation

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

- Efficient irrigation systems;
- ~~Development of Implementing Implementing~~ 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 measures to intercept surface flows in order to:

- Reduce direct run-off into the Swan and Canning Rivers
- Enhance groundwater recharge

- 
- c) Remove pollutants from surface flows before discharging into receiving waters.

**Development**

The City will require the provision of Dewatering Management Plans when considering development applications that incorporate basement construction. Dewatering and/or Acid Sulphate Soils (ASS) Management 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 Dewatering Management Plans by a competent groundwater professional before developments incorporating basements are supported.
- 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, 12/24 | Relevant Management Practice: | N/A |



## Strategic Direction (Built and Natural)

### Policy P206 Urban ~~Forest~~Greening

|                             |                                             |
|-----------------------------|---------------------------------------------|
| Responsible Business Unit/s | Parks and Environment                       |
| Responsible Officer         | Manager Parks and Environment               |
| Affected Business Unit/s    | Parks and Environment, Development Services |

#### Policy Objectives

The City of South Perth ([the City](#)) has long been renowned for its green leafy streets, parks, and residential areas [and is known as the City of active places and beautiful spaces](#). The objective of this policy is [to ensure that tree cover in the City is maintained and enhanced where possible in light of increased densities on private land, a drying climate and ageing tree stock to foster a resilient, healthy and diverse green liveable place for all people, fauna and flora in line with the following principles:](#)

- [Protects, prioritises and enhances ecological systems](#)
- [Contributes to beautiful, healthy places for everyone to enjoy](#)
- [Builds climate resilience](#)
- [Balances affordability with impact and urgency](#)
- [Supports a growing community](#)
- [Fosters intergenerational stewardship](#)

#### Policy Scope

This ~~p~~Policy is concerned with the management of trees [and vegetation](#) on land under the care and control of the City.

#### Policy Statement

[Urban greening is the method of increasing the amount of nature around urban areas through the process of retaining and planting trees and vegetation and ensuring our neighbourhoods have adequate habitat, shade and UV protection during hot weather. It is acknowledged that maintaining and improving vegetation and tree health is a fundamental component to achieving the objectives of this policy.](#)

[The City of South Perth focuses on the following four \(4\) pillars of the City of South Perth Urban Greening Strategy \(the Strategy\) for the maintaining and enhancing the urban greening of the City:](#)



1. Protect

The City's ecologically sensitive riverside environment is protected as a community asset. The City's vegetation, tree canopy, and green spaces are further protected. This includes mature trees, newly planted trees, and remnant bushland areas. Our stakeholders and community have an important role as caretakers and protectors of ecological systems.

2. Enhance

The City's environment and community wellbeing is enhanced by expanding existing urban greening and incorporating innovative nature positive design responses.

3. Manage

Long term greening outcomes are achieved by investing in resourcing and management of right people, right funding and right practices.

4. Connect and Support

The City has active partnerships and collaborates with stakeholders to protect, enhance and manage urban greening.

The City demonstrates leadership and supports education and urban greening efforts in the community. Our community has a connection, is engaged and has a sense of ownership for urban greening in the City.

**Reporting**

As part of the performance measures of the Strategy, the City will report on the following areas of the City's urban greening progress:

- Four-yearly measurement of canopy cover and urban heat
- Number of trees/plants planted and their locations
- Vegetation and tree health
- Survival rates of trees

Success of the reporting measures may vary based on ongoing budget allocations and changes to climate conditions.

**Request for removal of trees on City managed land**

As protecting, enhancing and managing the tree canopy is an essential component to achieve the strategic direction of the Strategy, the City will not consider requests for removal of trees on land under the care and control of the City unless it is for the following reasons:

- Removal of the tree is required for public safety; or
- Removal of the tree is required to protect the health of flora and fauna in the area.

An urban forest is a forest or a collection of trees that grow within a city, town, or a suburb. Urban forests play an important role in ecology of human habitats in many ways: they filter air, water, sunlight, provide shelter to animals and recreational area for people. They moderate local

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Policy Number: P206  
Council Adoption: 26/11/02  
Reviewed/Modified: 10/05, 02/11, 03/12, 03/13, 03/14, 01/15, 03/16, 11/16, 03/19, 03/20, 09/22, 04/24

Relevant Council Delegation: N/A  
Relevant Delegation: N/A  
Relevant Management Practice: N/A

climate, slowing wind and stormwater, and shade homes and businesses conserving energy. They are critical in discounting the urban heat island effect, thus potentially reducing the number of unhealthy ozone days that plague major cities in peak summer months.

The City recognises and values the significance of an urban forest in terms of creating functional and aesthetic streetscapes, reserves and in the provision of natural habitat.

The City will plan for the provision, retention, and maintenance of suitable trees in accordance with the strategies established in the Urban Forest Strategy. The City recognises the need to remove unsuitable or unsafe trees on land under its care and control when required.

Tree planting will be in accordance with strategies identified in the Urban Forest Strategy.

Legislation/ Local Law Requirements

Public Places and Local Government Property Local Law 2011

Other Relevant Policies/ Key Documents

City of South Perth Strategic Community Plan 2021-2031

[P205 Tree Preservation](#)

[P207 Natural Areas](#)

[P210 Street Verges and Vegetation](#)

[P350.5 Trees on Development Sites and Street Verges](#)

[Urban Forest Greening Strategy 202518 -20232050](#)

[Street Verge Guidelines](#)

## Strategic Direction *Environment (Built and Natural)*

### Policy P209 Shade Structures

|                             |                                                                                                                        |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------|
| Responsible Business Unit/s | Parks and Environment                                                                                                  |
| Responsible Officer         | Manager Parks and Environment                                                                                          |
| Affected Business Unit/s    | Parks and Environment, Engineering Services, <b>Waste Fleet and Facilities</b> , and Community, Culture and Recreation |

#### Policy Objectives

The City of South Perth (the City) is aware of the dangers of exposure to ultraviolet radiation (UVR) and is committed to creating a community environment that is safe from the effects of harmful radiation. The aim is to increase the appeal and usage of the City's community facilities by providing appropriate shade.

#### Policy Scope

This policy affects land and facilities under the care and control of the City.

#### Policy Statement

The City will ensure that the provision of shade is considered, that whenever planning for parks, streetscapes, and any new community facility (including play equipment, skate parks and picnic areas), it will endeavour to ensure that the provision of shade is considered.

In line with the City's Policy P205 Tree Preservation and P206 Urban Forest **Greening Strategy**, the City will retain and enhance the provision and use of natural shade wherever possible.

The design and construction of new shade structures:

- Will be in accordance with building regulations and relevant Australian Standards;
- Will meet relevant safety guidelines;
- Should be cost effective;
- Will comply with UVR protection guidelines;
- Should be relevant to users of the facility; and
- Should use materials sympathetic to, and consistent with, the surrounding area.

The City will consider using temporary protective shade structures for events and/or where required, during the growth stage of natural vegetation.

New community facilities planned within the City (e.g. playgrounds, skate parks, sporting pavilions etc) are subject to a shade audit to ensure consideration is given for incorporating a suitable shade shelter during the detailed design phase where appropriate. The City will seek budget funds during the annual budget cycle in support of recommended shade projects. The City

will conduct regular shade audits of its community facilities. The results will be used to prioritise an ongoing program of shade improvement, in accordance with approved budgets.

Legislation / Local Law Requirements

Not ApplicableNil.

Other Relevant Policies / Key Documents

- 
- City of South Perth Strategic Community Plan 2021-2031
- 
- P206 Urban ~~Forest Greening~~
- 
- Public Open Space Strategy
- 
- Cancer Foundation of WA “~~Shade for the Public~~The Shade Handbook”
- 
- Urban Greening Strategy



## Strategic Direction

### *Environment (Built and Natural)*

#### Policy P401 Graffiti Management

|                             |                                                                                               |
|-----------------------------|-----------------------------------------------------------------------------------------------|
| Responsible Business Unit/s | Waste Fleet & Facilities; <a href="#">Community, Culture &amp; Recreation</a>                 |
| Responsible Officer         | Manager Waste Fleet & Facilities; <a href="#">Manager Community, Culture &amp; Recreation</a> |
| Affected Business Unit/s    | Waste Fleet & Facilities; <a href="#">Community, Culture &amp; Recreation</a>                 |

#### Policy Objectives

The City of [South Perth \(the City\)](#) recognises that graffiti vandalism is a costly community problem, not only in monetary terms, but also in environmental and social terms.

#### Policy Scope

This [p](#)Policy is relevant to the Waste Fleet & Facilities Business Unit; [Community, Culture & Recreation Business Unit](#), the wider community and property owners within the City of South Perth.

#### Policy Statement

In an effort to reduce the effects of graffiti in the community the City acknowledges there are six [\(6\)](#) elements in the management of graffiti vandalism:

- Communication
- Deterrents
- Reporting
- Removal
- Networking
- Early Intervention

The City will clean, remove, or cover all graffiti on [City of South Perth \(the City\)](#) buildings, fences and structures, including but not limited to parks, reserves, public access ways and road reserves. The City only removes graffiti on [te](#) private property if it is safe to do so and if the graffiti is external and visible to the public. The City does not provide [a](#) graffiti removal service on internal private premises.

Where the graffiti is on a structure that is on a boundary of a road reserve, the City will require the adjacent shared boundary landowner whether it is private property or a reserve under the control of another authority, to sign [a](#) Liability Waiver for Graffiti Removal Form. In this circumstance, the



City will require the adjacent landowner to indemnify the City against all actions, claims, damages, costs, and expenses whatsoever resulting from the removal.

The City does not provide graffiti removal service on Western Power, Main Roads or Department of Transport assets.

The City will promote the graffiti removal service and disseminate information throughout the community including schools on the various issues surrounding graffiti and its criminality.

The City will work with ~~existing~~ agencies and other stakeholders to promote and develop a range of affordable, accessible, and relevant community programs, services and activities within the community ~~that to target the above causes of illegal graffiti, with the aim to minimise graffiti. may contribute to~~ These initiatives may include urban art/mural projects, community development projects and youth development projects and early ~~yearly~~ intervention programs. ~~the minimisation of boredom and feelings of alienation that may influence participation in petty crimes such as graffiti vandalism.~~

### Legislation / Local Law Requirements

Not Applicable

### Other Relevant Policies / Key Documents

City of South Perth Strategic Community Plan 2021-2031

[City of South Perth Public Art Masterplan](#)

~~Tough on Graffiti Strategy 2011-2015~~

~~Tough on Graffiti Strategy 2011-2015 Implementation Plan~~

~~City of South Perth Graffiti Management Plan~~

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Policy Number: P401

Council Adoption: 11/02

Reviewed/Modified: 03/05, 02/11, 03/12, 03/13, 03/14, 01/15, 03/16, 11/16, 12/17, 03/19, 09/22

Relevant Council Delegation: N/A

Relevant Delegation: N/A

Relevant Management Practice: N/A



# Policy P669 Elected Member Continuing Professional Development

| Strategic Direction         | Leadership                                  |
|-----------------------------|---------------------------------------------|
| Responsible Business Unit/s | Governance                                  |
| Responsible Officer         | Manager Governance, Chief Executive Officer |
| Affected Business Unit/s    | Governance                                  |

## Policy Objectives

The City of South Perth (the City) encourages Elected Members to attend conferences, seminars and training development programs to ensure their continuing professional development and acquisition of relevant skills and knowledge to assist in their capacity as an Elected Member. This policy sets the framework for Elected Members' attendance at conferences, seminars, training programs and courses. The policy also sets out the reimbursement of fees and expenses whilst undertaking the professional development.

## Policy Scope

This **p**Policy provides guidance to the Mayor and Elected Members in relation to conferences, seminars, training programs and courses.

## Policy Statement

This policy should be read in conjunction with Policy P667 Member Entitlements.

### **COMPULSORY MANDATORY ELECTED MEMBER TRAINING TRAINING**

Elected Members are required to complete the course titled 'Council Member Essentials' within 12 months of being elected to Council. ~~and are valid for five years.~~ Council Member Essentials' within 12 months of being elected to Council and are; completion of the course remains valid for five (5) years.

This course is comprised of five (5) core units which include:

- Understanding Local Government;
- Serving on Council;
- Meeting Procedures;
- Conflicts of Interest; and
- Understanding Financial Reports and Budgets.

The Council Member Essentials Course must be completed at an approved training provider as listed under section 35(2)(b) of the Local Government (Administration) Regulations 1996.

The cost for completion of the Council Member Essentials will not be taken from the Elected Members' annual professional development allowance.

## **ATTENDANCE AT CONFERENCES, SEMINARS, TRAINING PROGRAMS AND COURSES**

The Mayor is to be provided an annual allocation of \$8,000 to attend conferences, seminars, training development programs and courses, professional development luncheons and networking events.

Each Elected Member is to be provided an annual allocation of \$5,000 to attend conferences, seminars, training development programs and courses, professional development luncheons and networking events.

Each conference, seminar, training development program and course, professional development luncheon and networking event must be related to a subject matter that will enhance the continuing professional development, knowledge and skills in their capacity as Elected Members. The Chief Executive Officer ([CEO](#)) retains final discretion in determining the suitability of the above.

The allocation is per financial year and is not permitted to be exceeded. Elected Members will not be registered for any conference, seminar, training development program or course, professional development luncheon or networking events where there are insufficient funds available.

Any surplus funds in an Elected Members allocation at the end of each financial year will be deemed unused and will not accrue beyond the end of the financial year.

The annual allocation amount shall be inflated by the Consumer Price Index (all Perth Groups) on 1 January each year and rounded to the nearest \$100.

In addition to the allocation, the City will also fund:

2 of 5

|                    |                                                  |                               |     |
|--------------------|--------------------------------------------------|-------------------------------|-----|
| Policy Number:     | P669                                             | Relevant Council Delegation:  | N/A |
| Council Adoption:  | 12/13                                            | Relevant Delegation:          | N/A |
| Amended by Council | 03/14, 01/15, 03/16, 12/17, 10/18, 03/20, 09/22, | Relevant Management Practice: | N/A |

- The Mayor and Elected Members attending the Western Australian Local Government Association State Conference.
- Each Elected ~~Member~~ completing the Australian Institute of Company Directors Course.
- Specific Elected Member WALGA courses.
- Any training event specifically arranged for by the ~~Chief Executive Officer~~CEO.

Travel interstate is not permitted within three (3) months of an Elected Members expiry of term of office.

No more than two (2) Elected Members may attend the same Interstate Conference or Seminar. Attendance of three (3) or more Elected Members at an interstate Conference or Seminar will require specific Council approval.

Where an Elected Member proposes to travel outside Australia in the course of their duties, they must obtain the approval of Council.

The ~~Chief Executive Officer~~CEO will be responsible for organising all arrangements related to Elected Members' continued professional development.

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Policy Number: P669

Council Adoption: 12/13

Amended by Council 03/14, 01/15, 03/16, 12/17, 10/18, 03/20, 09/22,

Relevant Council Delegation: N/A

Relevant Delegation: N/A

Relevant Management Practice: N/A

## FEES AND EXPENSES

In accordance with section 5.129 of the Act:

- Elected Members will be reimbursed for a fee or other expense incurred by the Elected Member in relation to their participation in a course of training that they are required to complete under section 5.126 of the Act.
- Elected Members will be reimbursed for a fee or other expense incurred by the Elected Member in relation to their participation in continuing professional development.
- Reimbursement in relation to participation of an Elected Member in continuing professional development will not occur unless the continuing professional development is relevant to either the Council's role or the Elected Member's role.
- Reimbursement in relation to the participation of an Elected Member in continuing professional development will not occur during any of the following periods –
  - the period of **three (3)** months ending on the day on which the term for the Elected Member ends
    - if the Elected Member resigns
    - a period of suspension of the Council or Elected Member.

To be reimbursed for expenses, Elected Members are to:

- Complete the Expenditure Reimbursement Form available on the HUB;
- Provide proof of course completion; and
- Attach relevant documentation for the expense such as receipt, transaction, proof of purchase invoice (that has been paid) or completion of a statutory declaration.

All requests for reimbursement are to be submitted to Governance within four **(4)** weeks of course completion.

## STANDARD OF TRAVEL

All air travel for Elected Members will be economy class or equivalent unless otherwise approved by Council prior to travel.

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|                    |                                                  |                               |     |
|--------------------|--------------------------------------------------|-------------------------------|-----|
| Policy Number:     | P669                                             | Relevant Council Delegation:  | N/A |
| Council Adoption:  | 12/13                                            | Relevant Delegation:          | N/A |
| Amended by Council | 03/14, 01/15, 03/16, 12/17, 10/18, 03/20, 09/22, | Relevant Management Practice: | N/A |



STANDARD OF ACCOMMODATION

All accommodation for the Elected Members while travelling interstate or overseas will be at or within reasonable proximity of the conference venue.

Other accommodation arrangements may be approved in writing by the CEO provided that there is no significant extra cost to the City.

TRAVEL EXPENSES

The reasonable expenses of Elected Members incurred in the performance of their duties whilst travelling shall be paid for by the City in line with adopted Policies.

INFORMATION AND REPORTING

An Elected Member or who travels under this policy must provide to the CEO:

- (i) a copy of the conference papers and / or other relevant information they obtained during the course of the conference or study tour; and
- a report of no more than two (2) pages describing the significant outcomes of the conference or study tour.

In accordance with the Act and Regulations the CEO must publish on the City’s website the training, conferences, seminars, professional development luncheons and networking events completed by each Elected Member within one (1) month of the end of the financial year.

The CEO must also publish on the City’s website the type, and the amount or value, of any fees, expenses or allowances paid to each Elected Member during a financial year.

Legislation / Local Law Requirements

Adoption and amendments to this policy require an Absolute Majority of Council (section 5.128 and 5.129 *Local Government Act 1995*)

Division 10 of the *Local Government Act 1995*

Local Government (Administration) Regulations 1996

Other Relevant Policies / Key Documents

P667 Member Entitlements

City of South Perth Strategic [Community](#) Plan 2021-2031

|                    |                                                  |                               |     |
|--------------------|--------------------------------------------------|-------------------------------|-----|
| 35 of 5            |                                                  |                               |     |
| Policy Number:     | P669                                             | Relevant Council Delegation:  | N/A |
| Council Adoption:  | 12/13                                            | Relevant Delegation:          | N/A |
| Amended by Council | 03/14, 01/15, 03/16, 12/17, 10/18, 03/20, 09/22, | Relevant Management Practice: | N/A |



## Strategic Direction

### Environment

(BUILT AND NATURAL)

### Policy P692 Sustainability

|                             |                                                  |
|-----------------------------|--------------------------------------------------|
| Responsible Business Unit/s | Waste, Fleet & FacilitiesAssets & Design         |
| Responsible Officer         | Manager Waste, Fleet & FacilitiesAssets & Design |
| Affected Business Unit/s    | All business units                               |

#### Policy Objectives

The City of South Perth ([the City](#)) is a progressive local government with a primary objective to deliver quality 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 choices.

The City has recognised that actively pursuing sustainability leads to enhancing the quality of life and the prosperity of the community. This is achieved through a process of careful planning and decision-making that aims to prevent any harmful local and global effects of its actions.

The City's Strategic Community Plan (2020–2030)2021-2031 reflects the commitment to sustainability, ~~which is identified in the City's Sustainability Strategy 2012-2015,~~ as a need to develop a strategic and operational direction for sustainability and guide future sustainable development by the City and community.

The City's ~~Sustainability Strategy~~ defines sustainability as:

*Enhancing the quality of life and prosperity of the community and preventing the harmful local and global effects of its action through careful planning and decision making.*

The City has adopted the following parameters (that are an extension of Triple Bottom Line (TBL) considerations):

- **Planning framework** - ~~Local Planning Scheme No. 7 requirements; Town Planning Scheme (TPS6) and Metropolitan Region Scheme requirements, opportunities and constraints;~~
- **Financial capacity** - ~~Strategic Financial Plan~~Long Term Financial Plan and the constraints and opportunities of Annual Budgets;
- **Social equity** - Communication and consultation with the community;
- **Economic viability** - Local business economy/viability and macro economic influences on the City/business/residents;
- **Environmental integrity** - Protection and enhancement of biological diversity and maintaining ecological processes and life support systems.

Policy Scope

This policy is relevant to all City officers, in all aspects of planning, operations and program delivery, and as well as the wider community, to ensure that the City is sustainable for the future in every way.

Policy Statement

To achieve a sustainable community and bring align the City’s operations in line with the sustainability requirements commitments outlined in the City’s Strategic Community Plan its Sustainability Strategy, the City will adopt practices that:

- ▶ Ensure compliance that as a minimum, the City will comply with all relevant statutory obligations and in addition, the City will comply with the requirements of other voluntarily subscribed initiatives. Additionally, through its to which it voluntarily subscribes, and through its terms of engagement, the City will seek from compliance by its contractors and suppliers.
- ▶ Review and set annual objectives and targets each year that reflect target the City’s significant activities and stakeholder interests, and resource and implement an integrated Business Management system System to achieve these goals.
- ▶ Assist in the development of an Action Plans that adequately reflects the economic, environmental, and social goals of the City.
- Adopt working practices that minimise and monitor the City’s impact on the effects that the City has on the environment and the community.
- ▶ Educate and train employees staff about on the sustainability objectives, targets, actions, and procedures as applicable relevant to their roles. Additionally, promote awareness and commitment from contractors and suppliers work, and through effective communications and terms of engagement terms, promote awareness and commitment from contractors and suppliers.
- Routinely Regularly monitor performance and promote continuous improvement through systematic management of City activities.
- Publicly Report publicly on an annual basis, the key characteristics of sustainability performance.
- Communicate this policy to all internal and interested external parties and make it publicly available on to the public through the City’s website.
- Regularly review and update this policy.

Legislation/ Local Law Requirements

- Climate Change Act 2022
- Planning and Development Act 2005 (WA)
- Environmental Protection Act 1986 (WA)
- Building Act 2011 (WA)
- Waste Avoidance and Resource Recovery Act 2007 (WA)
- Waste Avoidance and Resource Recovery Strategy (WA)

|                    |                                                                             |                               |     |
|--------------------|-----------------------------------------------------------------------------|-------------------------------|-----|
| Page 2 of 3        |                                                                             |                               |     |
| Policy Number:     | P692                                                                        | Relevant Council Delegation:  | N/A |
| Council Adoption:  | 26/03/08                                                                    | Relevant Delegation:          | N/A |
| Reviewed/Modified: | 02/11, 03/12, 03/12, 03/13, 03/14, 01/15, 03/16, 03/17, 03/18, 05/21, 09/22 | Relevant Management Practice: | N/A |

Water Services Act 2012 (WA)

Not Applicable

#### Other Relevant Policies/Key Documents

P103: Stakeholder Engagement Communication and Consultation

P202: Energy Conservation

~~P208: Ecologically Sustainable Building Design~~

City of South Perth Strategic Community Plan 2021-2031

~~City of South Perth Sustainability Strategy 2012-2015 (under review)~~

City of South Perth Integrated Planning and Reporting Framework

Greenhouse Gas Emissions Forecasting and Carbon Reduction Roadmap Investigation Report  
2021 (draft)

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Policy Number: P692

Council Adoption: 26/03/08

Reviewed/Modified: 02/11, 03/12, 03/12, 03/13, 03/14, 01/15, 03/16, 03/17,  
03/18, 05/21, 09/22

Relevant Council Delegation: N/A

Relevant Delegation: N/A

Relevant Management Practice: N/A