ATTACHMENTS

Ordinary Council Meeting

16 December 2025

Part 1 – 10.3.2, 10.4.1, 10.4.2, 10.4.5, 10.4.6, 10.5.1, 10.5.2, 10.5.3, 10.5.4, 12.6 and 12.8



ATTACHMENTS TO AGENDA ITEMS

Ordinary Council Meeting - 16 December 2025

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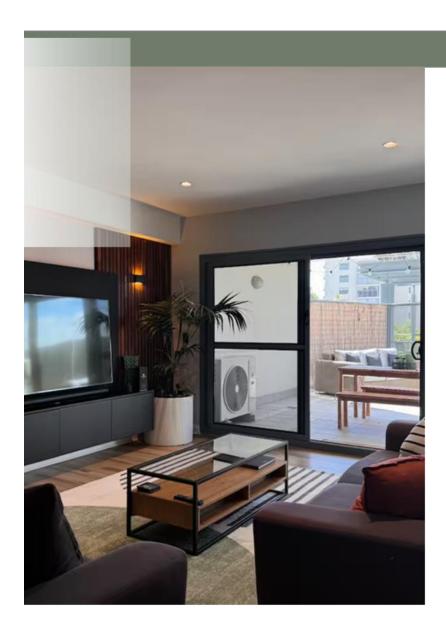
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Photo with Closure of Roads 281



Management Plan

This Management Plan delineates the proposed management controls designed to mitigate potential adverse impacts on adjacent properties and occupants for Zookeepers Rest short-term accommodation, located at Unit 2, 19 Bowman Street, South Perth. This is in accordance with the City of South Perth's Policy P350.18: Short-term Accommodation.

Unit 2, 19 Bowman Street, is marketed and hereafter referred to as 'the Zookeepers Rest' and 19 Bowman Street is hereafter defined as 'Bluewater'.



STRA Registration: STRA61510Q504QY5

contents



WELCOME TO THE ZOOKEEPERS REST

A sophisticated escape amidst the vibrant energy of South Perth



CHOOSE YOUR ROOM

A little bit about our stay, included in our STRA



MEET YOUR HOSTS

Incase we haven't met yet, here's a little bit about us.



ENVIRONMENTAL MANAGEMENT

Our commitment to conservation of peace at Bluewater.



BE OUR GUESTS

This is our home, not just anyone gets in the door.



THE KEEPER'S CODE

Respect the territory and rules of the animal kingdom.



LET'S GET ACQUAINTED

The official greetings and goodbyes procedure.



GREVIENCE HANDLING

We prioritise the comfort and satisfaction of our guests - and, neighbours.





Welcome,

There are no party animals here. Our chic urban retreat offers a sophisticated escape amidst the vibrant energy of South Perth. Whether you're looking to unwind after a day of exploring the city's lively attractions or simply need a quiet space to recharge, The Zookeepers Rest is your perfect sanctuary. Embrace the calm and comfort of our carefully curated accommodation, where all your creature comforts are taken care of with a coffee machine, books, records, board games, WiFi, and Netflix. Enjoy a large private courtyard with access to shared resort–style amenities. Located a stone's throw from the Perth Zoo, and approximately 500 meters from Mends St Foreshore, it's the ultimate spot to stop after a long day of exploring all the vibrance South Perth has to offer.

Ready to relax?



Meet your Hosts Céad Míle Fáilte

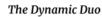


Liam O'Neill

Liam is an English-born, Irish-raised, and now proud Australian who immigrated with his daughter 14 years ago. As a registered builder by trade, he's never afraid to roll up his sleeves and get the job done. Often pitching in around the Bluewater complex, Liam completes repairs and maintenance work or offers advice, and he currently serves on the Council of Owners. Beyond his building expertise, Liam is a qualified personal trainer and is training for his Ironman 70.3 debut in December this year. You might spot him whizzing around South Perth's public open spaces as part of his rigorous training regime.

Ashlea Thompson

Ashlea might just be the epitome of hostess with the most-ess. With her welcome baskets, neighborhood guides, and a carefully curated apartment, her attention to detail ensures they attract high-end guests who will love and care for her home as much as she does. Ashlea's professional journey is marked by a diverse and accomplished background, including long and short-stay management, contract management, and over 8 years as the Operations Manager of a construction company. Her skill and dedication have earned her top honors at the Master Builders Association of WA Building Excellence awards, including Best Customer Service for 8 consecutive years and Builder of the Year for 4 consecutive years.



Life is fast paced for the pair. They are active, adventurous, community-minded, social, and ambitious. Driven by excellence, they constantly challenge themselves and demonstrate to their daughter that with grit and grace, the sky's the limit.





Be our Guests

At the Zookeepers Rest, AirBnB reservations are only accepted from verified accounts with and good feedback from prior stays. Guests are asked to provide a brief introduction of themselves and the nature of their stay to determine suitability to the apartment complex. Several bookings that have not met our strict qualification criteria, causing concerns that the harmony of the neighbouring apartments may be compromised, have resulted in the reservation request being respectfully declined. Examples of declined requests include a bridal party, a birthday celebration and a group of young adults on staycation. Despite each offering additional bonds and assurances, these requests were still declined out of respect for the neighbours.



LET'S GET ACQUAINTED

greetings & goodbyes process



Check-in time is from 3:00pm.

Upon arrival, guests are personally welcomed Liam or Ashlea, who conduct a welcome tour. The tour covers access, designated parking areas, rubbish disposal procedures, common facilities, as well as the inside of the apartment and its amenities. The rules are reiterated to ensure a pleasant stay for everyone.



Check-Out Time is by 10:00am unless prior arranged.

At the conclusion of their stay; guests are again met by Ashlea or Liam who conducts a brief inspection to ensure everything is in order, collects all keys and access passes for the apartment and complex. Guests are farewelled and escorted out, to ensure that the safety and security of the complex is retained.



ROAMING ROUTES & RESTING BAYS

navigating the terrain with care and courtesy

PARKING

To help preserve harmony in our shared habitat, we ask all guests to follow these parking guidelines:

- The property provides two dedicated on-site parking bays for guest use.
- A maximum of two vehicles is permitted on the premises at any time.
- Bicycles, scooters, and motorbikes count as one vehicle toward the total.
- Boats, caravans, campers, or trailers are not permitted on-site at any time.
- · On-street parking is limited to two hours and is not available for guest use.
- · Electric vehicle charging is strictly prohibited due to strata insurance restrictions.
- Guests are advised of these requirements prior to arrival and reminded via on-site signage and the welcome guide.

These measures help us maintain good relationships with our neighbours and ensure a smooth stay for everyone.

TRANSPORTATION

Guests at the Zookeepers Rest enjoy easy access to a variety of public transport options, making it simple to explore the area without a car:

- · Bus stops are just a short walk away
- · The Mends Street Jetty ferry terminal offers a scenic route into the city
- Taxi ranks are located nearby for added convenience

For real-time schedules and route planning, we recommend downloading the Transport WA Journey Planner app, which provides up-to-date information on buses, ferries, and other transit services.



Choose Your Room

Duration of Stay: Minimum of 2 nights and a maximum of 31 nights Number of Guests: **maximum of 6 guests**



ROOM 01

FIt for King of the Jungle to rest his head, complete with a supersize bed and ensuite bathroom.



ROOM 02

A sophisticated space equipped with a cozy queen bed, built-in wardrobes, and premium bed linen.



ROOM 03

Room 3 is equipped with a triple bunk bed to accommodate either a couple or two separate guests, depending on group needs.

0

Our configuration supports comfort and adaptability without exceeding the 6-guest operational limit.

THE KEEPER'S CODE OF CONDUCT

By booknig quests agree to their responsibility to minimise noise and disturbances, in accordance with the Keeper's Code:

Keep it Down: Quiet hours are from 10:00 PM to 8:00 AM. Please respect our neighbours by keeping noise levels down during these hours.

No Rif Raf: With a host of incredible local attracts we suggest meeting friend and family nearby rather than welcoming visitors. Our habitat is not suited for parties, events or entertaining groups. Any violation of this rule may result in eviction without a refund.

Give us a Break: As much as we adore animals, please leave your furry friends behind as the property strictly prohibits pets

Let's keep things tidy: Kindly dispose of rubbish and recyclables in the bins provided on the ground floor.

Replacement Keys: Please safeguard the keys to the Rest. A \$350 fee applies if these are lost, broken or misplaced.

Electric Vehicles: Sorry, EV charging is not a facility we're able to offer on site. Please check on line for nearby charging facilities.

Access to Communal Facilities: In-house guests are welcome to use communal facilities including: Swimming pool, sauna, gym and games room, with strict conditions of use; Follow all posted rules and guidelines at all times. Be considerate of other residents. Children must be supervised at all times Pool hours: 8:00 AM to 8:00 PM. No food, glassware or alcohol near the pool area.





ENVIRONMENTAL MANAGEMENT

our commitment to conservation of peace

A noise monitoring system has been installed to ensure compliance with noise regulations. Minut noise monitoring is a privacy-safe solution designed to help property owners and managers monitor noise levels in their properties. The Minut sensor continuously monitors decibel levels and sends real-time alerts when noise exceeds the set thresholds. This helps prevent unauthorised parties, damage, and neighbour complaints. The system is designed to prioritise privacy, as it does not record sound or visuals, ensuring guest and tenant boundaries are respected.

In addition to noise monitoring, Minut also includes smoke detectors to enhance safety by providing real-time alerts in case of smoke or fire. The system can also monitor over-occupancy by detecting the presence of an unusually high number of people, helping property owners manage and prevent unauthorised gatherings.

These features collectively make Minut an invaluable tool for maintaining a safe and peaceful environment for both property owners and tenants.







Grievance Handling

Keepers Care

At Zookeepers Rest, we prioritize the comfort and satisfaction of our guests - and, neighbours. Our Keeper's Care system includes a 24/7 contact number for immediate concerns or complaints. Complaints are addressed within 60 minutes of being reported. We maintain and review a log of complaints and resolutions monthly to identify any additional preventative measures to address ongoing concerns. This proactive approach ensures a harmonious and pleasant experience for everyone.

A Register of Complaints will be maintained by the Manager and available for inspection by an authorised Strata Manager/Council Officer.

The complaints register will contain the following information:

1: The date and time of the complaint; 2: The name and address of the complainant; 3: The nature of the complaint; 4: Investigations carried out; 5: Action taken; and 6: Response provided to complainant.

The provision of the Western Australian emergency telephone number (WA Police, ambulance and fire services - 000).

Keepers Contacts

In accordance with Clause 5.2.2(b)(ii), the following contacts are provided to neighbouring property owners and occupiers:

- Primary USTRA Manager: Ashlea Thompson 0433 248 089
- Alternate USTRA Manager: Liam O'Neill 0486 890 760

Neighbour notification letters will be distributed prior to commencement of operations.



Get in Touch

At Zookeepers Rest, the harmony and satisfaction of the Bluewater community is paramount. We are committed to working collaboratively with you to ensure our management plan operates smoothly and effectively. Your feedback is invaluable to us, and we warmly welcome your thoughts and suggestions to continuously improve our approach.

CONTACT US:

Ashlea Thompson

Zookeepers Rest Manager Ph: 0433 248 089 ashlea.thompson@live.com.au

Liam O'Neill

Property Owner
Ph: 0468 907 601
liampatrick@hotmail.com.au



In response to Appendix 1 – Management Plan Template requirements

On-Site Register

A digital register of guests is maintained via the Airbnb platform. This register securely records each guest's full name, usual place of residence, and check-in/check-out dates, and is accessible to the host for compliance and record-keeping purposes.

Guest Guide - Additional Notes

Guests are met on-site at the commencement and conclusion of their stay. No lockbox is installed.

2x secure parking bays are provided for guest use.

Manager's Guide

The host maintains a digital guide outlining operational procedures, including:

- Guest liaison and communication via Airbnb
- Cleaning and laundry protocols between stays
- Monitoring of garden and building maintenance
- Compliance with local government and strata requirements

This guide is reviewed periodically to ensure alignment with hosting standards and council expectations.

Code of Conduct - Additional Clarifications

Visitors

Non-booked visitors are permitted during reasonable hours, provided they adhere to the property's Code of Conduct and do not disturb neighbouring residents.

Gatherings or Functions

Parties, gatherings, and events are strictly prohibited. The property is intended for quiet, short-stay accommodation only.

Parking

Guests have access to 2 x secure parking bays.

Security Measures

Secure access is managed through direct host check-in. No lockbox is used. The property is monitored for compliance and guest safety.



Guest Guide (Extract)

Welcome to The Zookeepers Rest

Our chic urban retreat offers a peaceful haven amidst the vibrant energy of South Perth. Whether you're looking to unwind after a day of exploring the city's lively attractions or simply need a quiet space to recharge, Zookeepers Rest is your perfect sanctuary. No party animals here, just a sophisticated escape where you can embrace the calm and comfort of our carefully curated accommodation, and experience the best South Perth has to offer. Ready to relax?

The space

• BEDROOM 1 - King Bed & Ensuite

• BEDROOM 2 - Queen Bed

• **BEDROOM 3** - Triple Bunk; Double & Single

Our configuration supports comfort and adaptability without exceeding the 6-guest operational limit.

- KITCHEN Modern kitchen equipped with a dishwasher, fridge, stainless steel appliances and breakfast bar providing dining room for 4. Enjoy the convenience of a Nespresso coffee machine and a complimentary box of Blacklist Roasters' award winning Queen Bee pods to start your mornings right.
- LIVING Relax in the open-plan living area featuring a modern TV, audio, and lighting system, a record player and an assortment of books.
- ALFRESCO Ideal for dining or unwinding with outdoor lounges and a dining table. The courtyard also provides direct access to the complex amenities, including a
 pool, spa, games room, gym, and BBQ facilities.
- SECURE PARKING Enjoy the convenience and security of 2 x secure parking bays. To help preserve harmony in our shared habitat, we ask all guests to follow these parking guidelines:
 - o The property provides two dedicated on-site parking bays for guest use.
 - o A maximum of two vehicles is permitted on the premises at any time.
 - Bicycles, scooters, and motorbikes count as one vehicle toward the total.
 - Boats, caravans, campers, or trailers are not permitted on-site at any time.
 - On-street parking is limited to two hours and is not available for guest use.
 - Electric vehicle charging is strictly prohibited due to strata insurance restrictions.

Guests are advised of these requirements prior to arrival and reminded via on-site signage and the welcome guide. These measures help us maintain good relationships with our neighbours and ensure a smooth stay for everyone.

TRANSPORTATION

Guests at the Zookeepers Rest enjoy easy access to a variety of public transport options, making it simple to explore the area without a car:

- Bus stops are just a short walk away
- o The Mends Street Jetty ferry terminal offers a scenic route into the city



- Taxi ranks are located nearby for added convenience
- For real-time schedules and route planning, we recommend downloading the Transport WA Journey Planner app, which provides up-to-date information on buses, ferries, and other transit services.

Arrival & Access

- Check-in: From 3:00 PM, personally hosted by a member of our team
- Parking: Guests have access to 2 x secure parking bays.
- . Guest Access: Full access to the apartment and courtyard is yours to privately enjoy

Amenities

- Wi-Fi, Netflix, record player, board games, books, picnic pack, and two bikes
- Modern kitchen with dishwasher, fridge, stainless steel appliances, and Nespresso machine
- Alfresco courtyard with outdoor lounges and dining table
- Direct access to pool, spa, games room, gym, and BBQ facilities

Housekeeping

- Rubbish & Recycling: Dispose of waste in bins provided on the ground floor
- Departure:
 - Check-out by 10:00 AM
 - o Return keys to your host
 - Remove rubbish and recyclables
 - Lock all windows and doors

Guest access

Full access to the apartment and courtyard is yours to privately use.

- Amenities: The property includes Wi-Fi, Netflix, record player, board games, books, a picnic pack and two bikes. Guests are responsible for their proper use in accordance with manufacturers' guidelines.
- Facilities: Guests are welcome to use the communal facilities, such as the pool, sauna, gym, and games room. Please follow all posted rules and guidelines and be
 considerate of other residents using these areas.
- Parking: Guests have access to 2 x secure parking bays.
- Rubbish & Recycling: Let's keep things tidy. Kindly dispose of rubbish and recyclables in the bins provided on the ground floor.

Other things to note

- Parties or Events: The property is not suitable for parties, events or entertaining groups of guests. Any violation of this rule may result in eviction without a refund.
- Quiet Hours: Quiet hours are from 10:00 PM to 8:00 AM. Please respect the neighbours by keeping noise levels down during these hours.



- Pets: Sorry, but you will need to leave your furry friends behind as the property strictly prohibits pets.
- Replacement Keys: Please always keep the keys to the Rest somewhere safe, as there's a \$300 replacement cost of these are lost, broken or misplaced.
- Electric Vehicles: Sorry, EV charging is not a facility we're able to offer on site. Please check on line for nearby charging facilities.

Registration details

STRA61510Q504QY5



CODE OF CONDUCT (Guest-Facing Version) Guest Code of Conduct – Zookeepers Rest

To preserve the calm and comfort of our community, guests are asked to observe the following:

Respect for Neighbours

- Keep noise to a minimum, especially between 10:00 PM and 8:00 AM
- · Avoid loud music, shouting, or disruptive behaviour in shared areas

Use of Premises

- The apartment is for quiet, short-stay accommodation only
- No parties, events, or entertaining groups of guests
- No pets permitted
- No tampering with fire safety equipment or building infrastructure

Visitors

- Non-booked visitors are welcome during reasonable hours
- · All visitors must comply with this Code of Conduct
- Overnight stays by non-booked guests are not permitted

Safety & Security

- Lock all doors and windows when leaving
- · Report any damage or safety concerns immediately
- Lost or damaged keys incur a \$300 replacement fee

Access to Communal Facilities:

In-house guests are welcome to use communal facilities including: Swimming pool, sauna, gym and games room, with strict conditions of use;

- Follow all posted rules and guidelines at all times
- Be considerate of other residents
- Children must be supervised at all times
- Pool hours: 8:00 AM to 8:00 PM, or as otherwise displayed by Bluewater official signage
- Strictly no food, glassware or alcohol near the pool area.

Breach of the Code of Conduct is a breach of The Terms and Conditions of Contract and permission to occupy of the property. The owner and Manager reserve the right, in accordance with the law, to terminate permission to occupy and to evict from the property guests or visitors who refuse to follow the Code of Conduct, or who cause a nuisance.



Booking Criteria & Community Expectations - Zookeepers Rest

No party animals here - just a sophisticated escape where you can embrace the calm and comfort of our carefully curated accommodation and experience the best South Perth has to offer.

To maintain harmony within the apartment complex, reservations are only accepted from verified Airbnb accounts with a history of positive feedback. Guests are asked to provide a brief introduction and outline the nature of their stay to help us assess suitability.

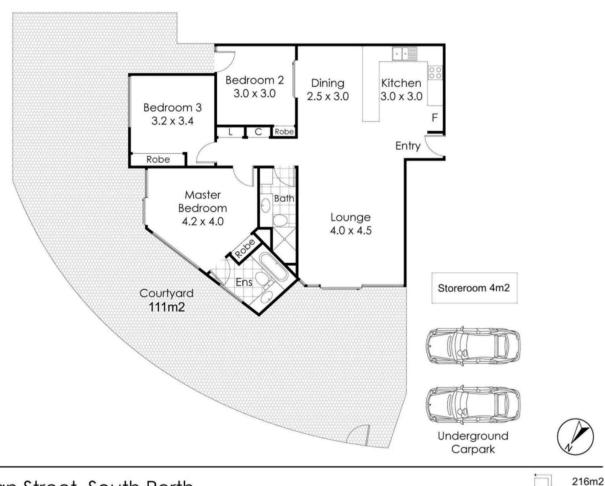
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Gatherings & Functions

Parties, gatherings, and events are strictly prohibited. The property is intended for quiet, short-stay accommodation only.

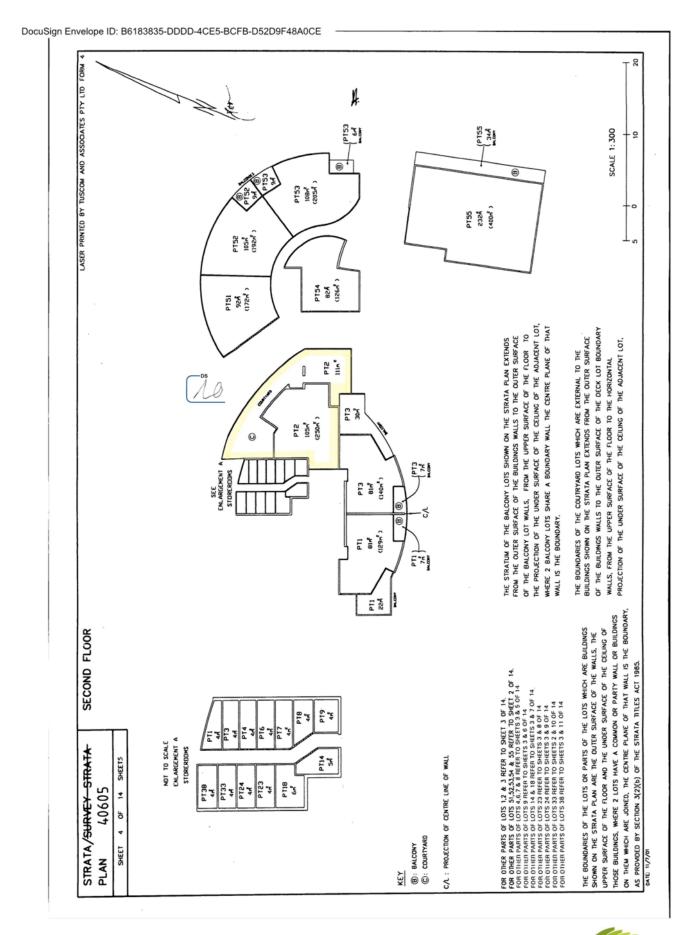
™OOKEFPERS*Pest*



2/19 Bowman Street, South Perth

This floor plan is not to scale.

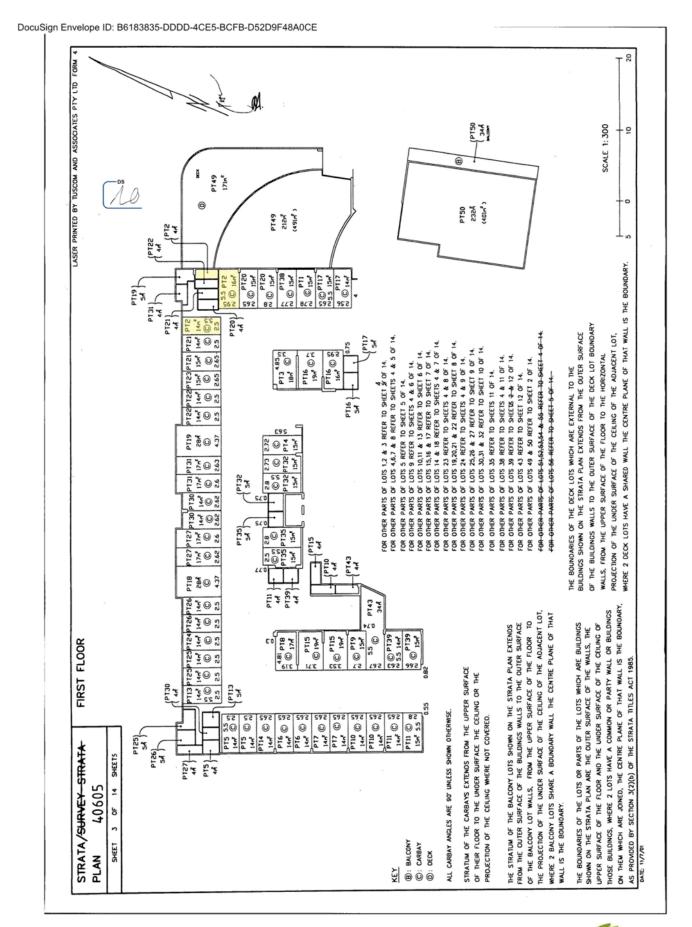
Dimensions are approximate and therefore should only be used for illustrative purposes.



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Schedule of Submissions

Proposed Change of Use from a Multiple Dwelling to Unhosted Short Term Rental Accommodation on Lot 10, No.2/19 Bowman Street, South Perth

1	Michael Rapaic		
	43/19 Bowman Street, South Perth		
_	Objection		
	mary of Submission	Comment	
1.1	Please find attached my submission regarding Notice of Public Advertisement of Development Application dated 15th October 2025 and referencing unit 2 / 19 Bowman Street South Perth, WA, 6151.	Noted.	
1.2	I vehemently object to these premises being used for the purposes of Air BnB because it is totally in breach of the Council By-laws as detailed in my attached submission.	The applicant has submitted a copy of the Council of Owners agenda outlining that legal advice had been obtained confirming its operations complies with the existing strata by-laws, and a letter from the Stata Management confirming there was no breach of the existing strata by-laws.	
1.3	Please note that the South Perth council leaves itself open to legal proceedings should they approve the application because it would be a breach of their own By-laws.	Section 32(2) of the <i>Stata Titles Act 1985</i> allows a scheme plan to legally restrict uses on the scheme land. In the case of resolutions and bylaws, these must not be unfairly prejudicial or unreasonable otherwise they may be overturned by the State Administrative Tribunal. Development approval does not override the need for an approval under the strata company, and the onus is on the owner to confirm the permissibility of the use under the relevant by-laws. This is a separate matter to determination under the planning framework.	
1.4	Please advise the outcome of the Decision for Approval.	The City will notify submitters of the decision of Council.	
1.5	With reference to your Notice of Public Advertisement of Development Application dated 15 October 2025 and referencing 2/19 Bowman St, South Perth WA 6151, we would bring to your attention that the proposal is in contravention of the Bluewater Apartment Strata By-Laws. The pertinent by-law is as follows Bluewater Apartment Strata Scheme By-Laws Schedule 2. "2.1 Subject to this Schedule 2 By-Law 22 a Proprietor	The applicant has submitted a copy of the Council of Owners agenda outlining that legal advice had been obtained confirming its operations complies with the existing strata by-laws, and a letter from the Stata Management confirming there was no breach of the existing strata by-laws.	

of a Residential Lot may only use his lot as a residence 22 Notwithstanding By-Law 2la proprietor of a residential lot may 2 2 1 Grant occupancy rights in respect of his lot to residential tenants" The Residential Tenancies Act 1987 (WA) covers, and offers protection to, persons classified as '*residential tenants" It follows therefore that in order to be classified as a residential

tenant you must be covered by the Residential Tenancies Act 1987 (WA). According to the Western Australian government, the following categories are NOT covered by the Residential Tenancies Act 1987 (WA) • Boarders and lodgers • people in hotels and motels.

Noted. The applicant has submitted a copy of the Council of Owners agenda outlining that legal advice had been obtained confirming its operations complies with the existing strata by-laws, and a letter from the Stata Management confirming there was no breach of the existing strata by-laws.

1.6 People in hotels and motels. Hotel guests are paying guests and are covered by common law and Australian Consumer law A hotel guest is someone who exchanges payment for the privilege of utilising the establishment's services and amenities during their visit. Hotel guests or paying guests at any hospitality venue are not, under any Western Australian legislation, regarded as "residential tenants". By definition, therefore. providing accommodation for paying guests in an AirBnB (Unhosted short term rental accommodation) at Bluewater Apartments breaches By-Laws 21 and 221 of the Bluewater Apartment Strata By-Laws. as the AirBnB guests are not residential tenants and are therefore not allowed occupancy.

Under the *Planning and Development (Local Planning Schemes) Amendment (Short-Term Rental Accommodation) Regulations 2024* short-term rental accommodation can be provided on a commercial basis.

1.7 In view of the fact that the proposal to provide accommodation for unhosted short term stays is in contravention of the Bluewater Apartment Strata Scheme By-Laws. we oppose this application.

Noted.

2 Jason Riggs 12/19 Bowman Street, South Perth

Objection

Summary of Submission

Comment

2.1	We are writing to oppose the use of	Noted.
	2/19 Bowman Street for unhosted	
	accommodation use. We bought 12	
	months ago in what we thought was a	
	residential building.	
2.2	We believe the use of the apartments	Noted. All applications are considered on their
	for short-term accommodation sets a	individual merits.
	precedent and we wouldn't like it if our	USTRA is a land use that can be considered
	neighbours did the same thing. We	within the 'Mill Point' character area of the
	strongly oppose the use of the unit for	South Perth Activity Centre Plan (SPACP).
	this purpose.	

3	Gavin Bagley & Beverley Rogers			
	45/19 Bowman Street, South Perth			
	Objection			
	mary of Submission	Comment		
3.1	With reference to your Notice of Public Advertisement of Development Application dated 15 October 2025 and referencing 2/19 Bowman St, South Perth WA 6151, we would bring to your attention that the proposal is in contravention of the Bluewater Apartment Strata By-Laws. The pertinent by-law is as follows Bluewater Apartment Strata Scheme By-Laws Schedule 2. "2.1 Subject to this Schedule 2 By-Law 22 a Proprietor of a Residential Lot may only use his lot as a residence 22 Notwithstanding By-Law 21a proprietor of a residential lot may 2 2 1 Grant occupancy rights In respect of his lot to residential tenants" The Residential Tenancies Act 1987 (WA) covers, and offers protection to, persons classified as '*residential tenants" It follows therefore that in order to be classified as a residential tenant you must be covered by the Residential Tenancies Act 1987 (WA). According to the Western Australian government, the following categories are NOT covered by the Residential Tenancies Act 1987 (WA) • Boarders and lodgers • people in hotels and models	The applicant has submitted a copy of the Council of Owners agenda outlining that legal advice had been obtained confirming its operations complies with the existing strata by-laws, and a letter from the Stata Management confirming there was no breach of the existing strata by-laws.		
3.2	People in hotels and motels. Hotel guests are paying guests and are	Noted. The applicant has submitted a copy of the Council of Owners agenda outlining that		

by common law Australian Consumer law A hotel guest is someone who exchanges payment for the privilege of utilising the establishment's services and amenities during their visit. Hotel guests or paying guests at any hospitality venue are not, under any Western Australian legislation, regarded as "residential tenants". By definition, therefore. providing accommodation for paying guests in an AirBnB (Unhosted short term rental accommodation) Bluewater Apartments breaches By-Laws 21 and 221 of the Bluewater Apartment Strata By-Laws. as the AirBnB guests are not residential tenants and are therefore not allowed occupancy.

legal advice had been obtained confirming its operations complies with the existing strata by-laws, and a letter from the Stata Management confirming there was no breach of the existing strata by-laws.

Under the *Planning and Development (Local Planning Schemes) Amendment (Short-Term Rental Accommodation) Regulations 2024* short-term rental accommodation can be provided on a commercial basis.

- 3.3 The AirBnB is a business, and running a business in the residential building is in contravention of the Bluewater Apartments Strata Scheme By-Law 2 Use of Premises. It has been raised at Council of Owners meeting that the following was observed. These can come under any or all the By-Laws quoted
 - 1) Children were seen climbing on one of the pool lights, which consequently was found broken and had to be repaired... this is in contravention of the Strata Scheme By-Laws
 - 33 4 7 climb up or onto any fence, partition, roof or raised object in the pool area other than one intended for that purpose
 - 33.4.16 Improperly use. damage or remove any furniture fittings, equipment or chattels located in the pool area
 - 33.4 17 tamper with any equipment in the pool area
 - 2) Young men were seen drinking alcohol from glass vessels in the pool area which is in contravention of the Bluewater Apartments Strata Scheme By-Law 33 Use of Swimming Pool
 - 33.4.3 Enter or remain in the pool area under the influence of drugs or alcohol

For the use of communal facilities including swimming pool , spa the Code of Conduct specifies the following:

In-house guests are welcome to use communal facilities including: swimming pool, sauna, gym and games room, with strict conditions of use;

- Follow all posted rules and guidelines at all times.
- Be considerate of other residents
- Children must be supervised at all times.
- Pool hours: 8:00 AM to 8:00 PM, or as otherwise displayed by Bluewater official signage
- Strictly no food, glassware or alcohol near the pool area.

Non-compliance with the Code of Conduct will result in the eviction of the guests.

Attachment (c)

	 33 4.10 enter in or take into the swimming pool, spa or sauna any food, drink or confectionary 33.4.15 Use or leave drinking glasses, bottles or any other glass container within four (4) metres of the swimming pool, spa or sauna. 3) Rubbish has been found in the drawers of the sideboard on the lift lobby on the 2nd floor where Apartment 2 is located I had to clean the drawers out and dispose of the rubbish. 	
3.4	When this was discussed with the owner of Apartment 2, they vigorously denied it was any of their guests from their unit, which, I agree this is difficult to prove where the specific persons were staying either way, however, it is unhosted, the owner does not live in the building and are rarely seen, when they advised the CoO that they actually meet and greet each of their guests, and these types of transgressions have only happened during that time, and nothing like this had previously been reported to the CoO prior to the commencement of the AirBnB. Please note the owner has been running the business since last November without any prior discussion with the Council of Owners of their intention to run an AirBnB. until the word got around that an Air BnB was operating and then they admitted to the council it was.	Noted. As the development was already operating, a penalty fee of has been charged for the application in accordance with Council's fees and charges.
3.5	In view of the fact that the proposal to provide accommodation for unhosted short term stays is in contravention of the Bluewater Apartment Strata Scheme By-Laws. we oppose this application.	Noted.

4	Franco & Judith Pieri		
	40/19 Bowman Street, South Perth		
Obje	Objection		
Summary of Submission Comment		Comment	
4.1	With reference to your Notice of Public	The applicant has submitted a copy of the	
	Advertisement of Development	Council of Owners agenda outlining that legal	

Application dated 15 October 2025 and referencing 2/19 Bowman St, South Perth WA 6151, we would bring to your attention that the proposal is in contravention of the Bluewater By-Laws. Apartment Strata pertinent by-law is as follows Bluewater Apartment Strata Scheme By-Laws Schedule 2. "2.1 Subject to this Schedule 2 By-Law 22 a Proprietor of a Residential Lot may only use his lot as a residence 22 Notwithstanding By-Law 2la proprietor of a residential lot may 2 2 1 Grant occupancy rights In respect of his lot to residential tenants"

The Residential Tenancies Act 1987 (WA) covers, and offers protection to, persons classified as '*residential tenants" It follows therefore that in order to be classified as a residential tenant you must be covered by the Residential Tenancies Act 1987 (WA). According to the Western Australian government, the following categories are NOT covered by the Residential Tenancies Act 1987 (WA) • Boarders and lodgers • people in hotels and models

advice had been obtained confirming its operations complies with the existing strata by-laws, and a letter from the Stata Management confirming there was no breach of the existing strata by-laws.

4.2 Hotel guests are paying guests and are covered by common law Australian Consumer law A hotel guest is someone who exchanges payment for the privilege of utilising the establishment's services and amenities during their visit. Hotel guests or paying guests at any hospitality venue are not, under any legislation, Western Australian regarded as "residential tenants". By therefore. definition, providing accommodation for paying guests in an AirBnB (Unhosted short term rental accommodation) at Bluewater Apartments breaches By-Laws 2.1 and 2.2.1 of the Bluewater Apartment Strata By-Laws. as the AirBnB guests are not residential tenants and are therefore not allowed occupancy.

Noted. The applicant has submitted a copy of the Council of Owners agenda outlining that legal advice had been obtained confirming its operations complies with the existing strata by-laws, and a letter from the Stata Management confirming there was no breach of the existing strata by-laws.

Under the *Planning and Development (Local Planning Schemes) Amendment (Short-Term Rental Accommodation) Regulations 2024* short-term rental accommodation can be provided on a commercial basis.

4.3 In view of the fact that the proposal to provide accommodation for unhosted short term stays is in contravention of the Bluewater Apartment Strata Scheme By-Laws. we oppose this application.

Robert Deathridge47/19 Bowman Street, South Perth

Objection

Summary of Submission

5.1 I live at 47/19 Bowan Street. South Perth and I am writing to object to the change of use at 2/19 Bowman Street from residential property to short term guest accommodation. I reside in the same building as the development application and object to it on the basis that the proposal is in contravention of the current Bluewater Bylaws. The pertinent by-law is as follows Bluewater By-Laws Schedule 2. "2.1 Subject to this Schedule 2 By-Law 22 a

Subject to this Schedule 2 By-Law 22 a Proprietor of a Residential Lot may only use his lot as a residence 22 Notwithstanding By-Law 2.1 a proprietor of a residential lot may 2 2 1 Grant occupancy rights In respect of his lot to residential tenants"

The Residential Tenancies Act 1987 (WA) covers, and offers protection to, persons classified as '*residential tenants" It follows therefore that in order to be classified as a residential tenant you must be covered by the Residential Tenancies Act 1987 (WA). According to the Western Australian government, the following categories are NOT covered by the Residential Tenancies Act 1987 (WA).

The Residential Tenancies Act 1987 (WA) covers. and offers protection to persons classified as "RESIDENTIAL. TENANTS." It follows therefore that in order to be classified as a RESIDENTIAL TENANT you must be covered by the Residential Tenancies Act 1987 (WA)

Comment

The applicant has submitted a copy of the Council of Owners agenda outlining that legal advice had been obtained confirming its operations complies with the existing strata by-laws, and a letter from the Stata Management confirming there was no breach of the existing strata by-laws.

According to the WA Government Website. the following legal requirements are necessary:

RESIDENTIAL TENANTS. at the start of their tenancy must he given the following:

- a copy of your residential tenancy agreement (Residential Tenancy Agreement Form 1AA)
- a copy of the relevant information statement (1 AC OR 1 AD
- two copies of the property condition report (must be received within 7 day s after you have entered into occupation of the premises)
- receipt for any bond that you have paid
- keys to your new home

These Western Australian Government legal requirements are not met when a short-term guest takes occupancy nor are the terms and conditions contained in the Bluewater by laws 2 4.1,.2.4.2 and 2 4.3 satisfied.

- 5.2 According to the Western Australian government. the following categories are NOT covered by the Residential Tenancies Act 1987 (WA):
 - o boarders and lodger
 - o people in hotels and motels
 Hotel guests are paying guests and are
 covered by common law and
 Australian Consumer law A hotel guest
 is someone who exchanges payment
 for the privilege of utilising the
 establishment's services and
 amenities during their visit. Hotel
 guests or paying guests at any
 hospitality venue are not, under any
 Western Australian legislation,
 regarded as "residential tenants".

By definition, therefore. providing accommodation for paying guests in an AirBnB (Unhosted short term rental accommodation) at Bluewater Apartments breaches By-Laws 2.1 and 2.2.1 of the Bluewater Apartment Strata By-Laws. as the AirBnB guests

Noted. The applicant has submitted a copy of the Council of Owners agenda outlining that legal advice had been obtained confirming its operations complies with the existing strata by-laws, and a letter from the Stata Management confirming there was no breach of the existing strata by-laws.

As per *Planning and Development (Local Planning Schemes) Amendment (Short-Term Rental Accommodation) Regulations 2024* Unhosted Short-Term Accommodation is permitted subject to approval from the City if it exceeds 90 nights in any 12-month period

	are not residential tenants and are	
	therefore not allowed occupancy.	
5.3	This bylaw was developed and approved by the Bluewater Company of owners at their Annual General Meeting, and it is only the Bluewater Company of Owners that can waive or amend it at an Annual General Meeting. The Council of owners. who represent the Company of Owners in day -to-day matters, do not have the authority to comment on this by law. Not only that, four of the seven council members do	This by-law is under the Stata Titles Act 1985 which is not under the jurisdiction of the City.
	not live at Bluewater, including the owner of 2/19. and therefore, the impact on them of short-term guest holidaymakers is non-existent.	
5.4	In view of the fact that the proposal to provide accommodation for unhosted short term stays is in contravention of the Bluewater Apartment Strata Scheme By-Laws. I oppose this application.	Noted.

6	Robyn Deathridge
	47/19 Bowman Street, South Perth

Objection

Summary of Submission

6.1 I live at 47/19 Bowman Street South Perth and I am writing to object to the change of use at 2 /19 Bowman Street from residential property to short term rental accommodation. I reside in the same building as the development application and object on the following basis:

The complex is a residential complex and not a hotel or holiday resort. Short stay residents or holiday makers will have a detrimental effect on the quiet enjoyment of the residential tenants and owner occupiers. The in-house facilities are provided for the benefit of the permanent residents and if these facilities are utilised by short stay holidaymakers. the wear and tear on amenities will these increase substantially and they will require significant additional maintenance at

Comment

For the use of communal facilities including swimming pool , spa the Code of Conduct specifies the following:

In-house guests are welcome to use communal facilities including: swimming pool, sauna, gym and games room, with strict conditions of use;

- Follow all posted rules and guidelines at all times.
- Be considerate of other residents
- Children must be supervised at all times.
- Pool hours: 8:00 AM to 8:00 PM, or as otherwise displayed by Bluewater official signage
- Strictly no food, glassware or alcohol near the pool area.

Non-compliance with the Code of Conduct will result in the eviction of the guests.

the expense of the Company of Owners. In addition. it is the Company of Owners who has to foot the bill for the repairs. The overuse of common property facilities will also inconvenience greatly the existing residents who currently use them.

With regard to the maintenance of the communal facilities the responsibility is on the Strata Body.

6.2 Currently the two lifts are undergoing major maintenance. One lift is inoperable and will not be back in use until 2026. As a consequence, the remaining lift, which also requires major maintenance, is doing the work of two. It has broken down, twice in the past week leaving residents with no lift access for anumber of hours to any of the 12 floors. except by the fire stairs. This is too much for some of the elderly and less mobile residents und they are either trapped in their apartment or cannot gain access to it. The situation will not be improved until some time in 2026. no firm dates have been given. but additional use will definitely have a detrimental effect on lift access and egress. Typically. about twice as much wear and tear occurs with short stay guests, especially on lifts. In this case,. any further breakdown of the only working lift, which itself requires major updating work. increases'. the risk of residents over the twelve floor having no working lift at all.

Noted. With regard to the maintenance of the lifts the responsibility is on the Strata Body

6.3 Noise will be increased and this will affect the quiet enjoyment currently experienced by the existing residents. Many of whom are elderly and enjoy the peace and quiet currently being observed by permanent residents. As the short-term stay s are unhosted, there is no one on site responsible for the control of noise and behaviour usually controlled by the Bluewater bylaws. For example. unruly behaviour in the pool area or late-night noise by party goers or holidaymakers. The bylaws can be enforced on permanent residents by the issuing of warnings. breach notices and. If necessary, by application to the State Administration

As per the Code of Conduct the guests are required to keep noise minimum especially between 10 pm and 8 am.

A noise monitoring system has been installed in the unit to ensure compliance with noise regulations.

As per the Management Plan the managers of the short-term rental accommodation can be contacted on a 24/7 basis. Any complaints will be addressed within 60 minutes of being reported.

For the use of communal facilities including swimming pool, spa the Code of Conduct specifies the following:

In-house guests are welcome to use communal facilities including: swimming pool, sauna, gym and games room, with strict conditions of use;

Tribunal but not on those only staying fora few days. The Bluewater will be meaningless to short term holiday makers as there is no one present on site to enforce them.

- Follow all posted rules and guidelines at all times.
- Be considerate of other residents
- Children must be supervised at all times.
- Pool hours: 8:00 AM to 8:00 PM, or as otherwise displayed by Bluewater official signage
- Strictly no food, glassware or alcohol near the pool area.

Non-compliance with the Code of Conduct will result in the eviction of the guests

6.4 The current complex is classified as a peaceful luxury residential complex delivering an exceptional life style. Residents live here for just that reason und do not want the complex turned into a holiday resort. To allow short term holiday makers will alter that peaceful environment to one of a. busy resort complex, which not what the existing owners, occupiers residential tenants expected when they either purchased or rented their property. Short term holiday guests will change the environment of the complex completely. as has been shown in many previous cases where it has adversely impacted the quality of life of the existing residents. Some local residential complexes specifically ban short term stays and that is what the Bluewater owners had in mind when they drafted the bylaw concerning residential tenants.

Details of the managers of the short-term rental units will be provided to neighbours. If any issues arise, the managers can be contacted on a 24/7 basis.

All applications are considered on their individual merits.

USTRA is a land use that can be considered within the 'Mill Point' character area of the South Perth Activity Centre Plan (SPACP).

6.5 Names and addresses of owners and residents are held by the Strata Manager, SVN Strata. The guests staying in short - term rental are not going to be a carefully vetted as a long-term tenant, increasing the risk of drug or alcohol parties occurring. In addition, once shared, keys and swipe cards. can he easily copied and passed around or sold. increasing the risk of security breaches. Comings and goings of strangers at all hours day or night with no restrictions or supervision from the complex, or the owner. will be

The guests will be vetted by the Airbnb platform before confirming their stay at the unit.

As per the Code of Conduct no parties are permitted.

Any breaches of the Code of Conduct may result in the expulsion of the guests.

The check in time is from 3 pm onwards and the check -out time is by 10 am.

	another cause of disenchantment, worry and risk to the existing residents.	
6.6	The question of insurance is an added responsibility that would need to be addressed by the Company of Owners as damage to common areas or other apartments that results from a short-term rental may not he covered because the apartment is being used commercially, not residentially. In addition, the short-term guest could be long gone before the breach of security and damage to its common property is discovered and the existing Bluewater Company of Owners will be left with the reparation bill.	Insurance is a Strata Bylaw issue which is under the jurisdiction of the Council of Owners and not the City.
6.7	In view of the above I strongly oppose the development application by 2/19 Bowman Street South Perth for a change of use from residential to unhosted short-term rental use.	Noted.

7	Janice Olevson	
	9/19 Bowman Street, South Perth	
Obje	ction	
Sumi	mary of Submission	Comment
6.1	With reference to your Notice of Public	The applicant has submitted a copy of the
	Advantisament of Davidsonment	Council of Owners agenda outlining that local

Advertisement of Development Application dated 15 October 2025 and referencing 2/19 Bowman St, South Perth WA 6151, we would bring to your attention that the proposal is in contravention of the Bluewater Apartment Strata By-Laws. The pertinent by-law is as follows Bluewater Apartment Strata Scheme By-Laws Schedule 2. "2.1 Subject to this Schedule 2 By-Law 22 a Proprietor of a Residential Lot may only use his lot as a residence 22 Notwithstanding By-Law 2la proprietor of a residential lot may 2 2 1 Grant occupancy rights In respect of his lot to residential tenants"

The Residential Tenancies Act 1987 (WA) covers, and offers protection to, persons classified as '*residential tenants" It follows therefore that in order to be classified as a residential

The applicant has submitted a copy of the Council of Owners agenda outlining that legal advice had been obtained confirming its operations complies with the existing strata by-laws, and a letter from the Stata Management confirming there was no breach of the existing strata by-laws.

Item 10.3.2

	tenant you must be covered by the Residential Tenancies Act 1987 (WA). According to the Western Australian government, the following categories are NOT covered by the Residential Tenancies Act 1987 (WA) • Boarders and lodgers • people in hotels and models	
6.2	Hotel guests are paying guests and are covered by common law and Australian Consumer law A hotel guest is someone who exchanges payment for the privilege of utilising the establishment's services and amenities during their visit. Hotel guests or paying guests at any hospitality venue are not, under any Western Australian legislation, regarded as "residential tenants". By definition, therefore. providing accommodation for paying guests in an AirBnB (Unhosted short term rental accommodation) at Bluewater Apartments breaches By-Laws 21 and 221 of the Bluewater Apartment Strata By-Laws. as the AirBnB guests are not residential tenants and are therefore not allowed occupancy.	The applicant has submitted a copy of the Council of Owners agenda outlining that legal advice had been obtained confirming its operations complies with the existing strata by-laws, and a letter from the Stata Management confirming there was no breach of the existing strata by-laws. Under the Planning and Development (Local Planning Schemes) Amendment (Short-Term Rental Accommodation) Regulations 2024 short-term rental accommodation can be provided on a commercial basis.
6.3	In view of the fact that the proposal to provide accommodation for unhosted short-term rental is in contravention of the Bluewater bylaws we oppose the	Noted.
1		I .

application.

LOCAL GOVERNMENT ACT 1995

City of South Perth

Cats Amendment Local Law 2025

Under the powers conferred by the *Local Government Act 1995* and by all other powers, the Council of the City of South Perth resolved on to make the following local law.

1. Citation

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

2. Commencement

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

3. Cats Local Law 2024 amended

This local law amends the City of South Perth Cats Local Law 2024 as published in the Government Gazette on 20 November 2024.

4. Clause 1.5 amended

Clause 1.5 is amended as follows:

In the definition of "prescribed premises", replace 'Cat Regulations 2012' with 'Cat (Uniform Local Provisions) Regulations 2013'

5. Clause 2.6.(1) amended

In clause 2.6.(1):

- (a) redesignate paragraphs "(b)" and "(c)" as "(c)" and "(d)", respectively;
- (b) In paragraph (a) delete "that there must be adequate space for the exercise of the cats" and
- (c) After Paragraph (a) insert:
 - (b) that there must be adequate space for the exercise of the cats;

6. Clause 3.14(1)(d)(i) amended

Clause 3.14(1)(d)(i) is amended by inserting the words 'either the transferee or' after the phrase 'written evidence that'.

7.	Sche	eduile	a 1 a	men	ded	h
	JULI	cuuit	7 I a	uncu	ucı	_

Chief Executive Officer

In Schedule 1, in the item relating to the 'Gentilli Boat Foreshore to Mt Henry Foreshore, replace the phrase 'Gentilli Boat Foreshore' with the Phrase 'Gentilli Boat Ramp Foreshore'.
Dated
The Common Seal of the City of South Perth was affixed by authority of a resolution of the Council in the presence of –
 Mayor
iviayoi

LOCAL GOVERNMENT ACT 1995

City of South Perth

Fencing Amendment Local Law 2025

Under the powers conferred by the *Local Government Act 1995* and by all other powers, the Council of the City of South Perth resolved on to make the following local law.

1. Citation

This local law amends the *City of South Perth Fencing Amendment Local Law* 2025 as published in the *Government Gazette* on 20 November 2024.

2. Commencement

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

3. Fencing Local Law 2024 amended

This local law amends the City of South Perth Fencing Local Law 2024 and as amended in the Government Gazette on and as follows.

4. Clause 2.11(2)(a) amended

In Clause 2.11(2)(a) AS/NZS3016:1994' is to be replaced with 'AS/NZS3016:2002':

5. Schedule 1 amended

- a) Schedule 1, item 9 delete "AS/NZS3016:1994" and replace with "AS/NZS3016:2002"
- b) In Schedule 1, item 11, delete the reference to '(4)'
- c) Schedule 1, item 14, replace the clause reference of "2.13(1)(a)(c)(i)(ii)" with "2.13(1)(c)(i) or (ii)".

Dated

The Common Seal of the City of South Perth was affixed by authority resolution of the Council in the presence of –	of	а
resolution of the Souther in the presence of		
Mayor		
Chief Executive Officer		

Payment Listing November 2025

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



AMOL	INT	(\$)

22,767.60 1,852.18

684 5,118,821.55

		ANTOON (2)
ELECTRONIC PAYMENTS		
Electronic payments to creditors	447	4,971,302.53
Less: Cancelled EFT transactions		0.00
Total Electronic Payments to Creditors		4,971,302.53
CHEQUE PAYMENTS		
Cheque payments to creditors		0.00
Less: Cancelled cheque transactions		0.00
Total Cheque Payments to Creditors		0.00
Total monthly payments to creditors	447	4,971,302.53
	-	
EFT payments to non creditors	71	89,867.09
Cheque payments to non creditors	37	33,032.15
Total payments to non creditors		122,899.24
Total EFT & Cheque payments	555	5,094,201.77
Total El T & Cheque payments	555	3,034,201.77

Total November Payments

Credit Card Payments

Fleet Card Payments

Payment Listing EFT Payments

Er i Payments				
Reference	Date	Payee	Description	Amount (\$)
11264344	6/11/2025	SuperChoice Services Pty Ltd	Employer Superannuation	360,574.66
08415914	28/11/2025	SuperChoice Services Pty Ltd	Employer Superannuation	350,708.05
1256524	6/11/2025	West Coast Profilers Pty Ltd	Works at Elderfield Road	274,377.49
13334124	13/11/2025		Waste collection	272,699.70
13334124	13/11/2025	Kwinana Energy Recovery	October 2025 Waste Disposal	231,053.86
11294878	6/11/2025	Deputy Commissioner of Taxation	PAYG	221,246.00
14010539	25/11/2025	Deputy Commissioner of Taxation	PAYG	220,790.00
13113963	20/11/2025	West Coast Profilers Pty Ltd	Works at Dyson St	182,507.15
13334124	13/11/2025	Classic Tree Services	Tree pruning - various	143,544.80
13113963	20/11/2025	Asphaltech	Works on Morrison St and Jackson Rd	111,235.28
13113963	20/11/2025	LKS CONSTRUCTIONS (WA) PTY LTD	Works at Coode St	108,944.00
13113963	20/11/2025	Synergy	Electricity usage	97,926.85
09391398	27/11/2025	WESTERN METROPOLITAN REGIONAL COUNCIL	Verge Valet services	78,986.33
1256524	6/11/2025	Axiis Contracting Pty Ltd	Footpath works-Gladstone Ave, High St.	72,105.23
09391398	27/11/2025	Lexus of Perth	Vehicle purchase	67,304.40
13334124	13/11/2025	Asphaltech	Works at Dyson St	66,001.50
09391398	27/11/2025	Western Aust Treasury Corp	WATC Loan repayment	65,825.87
1256524	6/11/2025	Interia Systems	Supply/install office furniture	58,212.00
09391398	27/11/2025	OBAN Group Pty Ltd	Works at Conochie Cres	47,162.50
1256524	6/11/2025	Australian HVAC Services	HVAC works GBLC	43,245.55
13113963	20/11/2025	StrataGreen	Landscaping supplies	41,546.85
1256524	6/11/2025	Brightmark Group Pty Ltd	Cleaning Services	41,274.63
1256524	6/11/2025	Western Environmental Pty Ltd	PSI/Sampling works	40,804.50
1256524	6/11/2025	Enviro Sweep	Street Sweeping-various	40,573.72
1256524	6/11/2025	MSS IT PTY LTD	Al Contact Centre	39,600.00
13113963	20/11/2025	Clublinks Management	Golf Course Development	37,257.00
13113963	20/11/2025	SCA Architecture Studio Pty Ltd	Public toilet works-McDougall Park	33,000.00
09391398	27/11/2025	Green Skills	Contract Staff	31,331.65
13334124	13/11/2025	West Coast Turf	Install Turf-Challenger Reserve	28,489.45
13334124	13/11/2025	Brajkovich Demolition & Salvage (WA) Pty Ltd	Cart and Dispose rubble	26,620.00
13113963	20/11/2025	Sifting Sands	Sand cleaning	26,602.41
13334124	13/11/2025	Axiis Contracting Pty Ltd	Concrete work Manning Road	25,565.98
13334124	13/11/2025	MMM WA Pty Ltd	Engineering works - various	24,199.62
13334124	13/11/2025	Perth Zoo	Card & Coin Machine takings Oct 25	23,964.77
13334124	13/11/2025	Definet Pty Ltd	IT Consulting services	23,901.08

Reference	Date	Payee	Description	Amount (\$
13334124		CCS Strategic	Plan review-Challenger reserve	23,779.5
1256524 13334124		Uniting Global Pty Ltd Enviro Sweep	Cleaning services	23,527.4 23,449.7
13334124		ABORIGINAL LAND CARE (NGALA BOODJA) PTY LTD	Street Sweeping-various Landscaping services	22,910.4
13113963		RTV Computers Pty Ltd	IT Supplies	22,033.0
1256524		ABM Landscaping	Landscaping services	21,900.4
13334124		DEPT OF LOCAL GOVERNMENT, INDUSTRY REGULATION		21,556.5
1256524		PEAP CONTRACTORS PTY LTD	Electrical works	21,072.0
13113963		MSS IT PTY LTD	Al Contact Centre	19,800.0
1256524	6/11/2025	Bunyip Contracting Pty Ltd	Fire Mitigation works	19,651.8
09391398	27/11/2025	ABORIGINAL LAND CARE (NGALA BOODJA) PTY LTD	Landscaping services	18,500.9
09391398	27/11/2025	Lochness Landscape Services	Landscape maintenance	18,280.0
1256524	6/11/2025	MMM WA Pty Ltd	Engineering works - various	17,895.0
13113963	20/11/2025	ABORIGINAL LAND CARE (NGALA BOODJA) PTY LTD	Landscaping services	16,914.1
1256524	*. *.	RTV Computers Pty Ltd	IT Supplies	16,885.0
1256524		Workpower Inc	Customer Interface mgmt	16,500.0
13113963		ID Consulting Pty LTd	Yearly subscription 1/11/25-30/11/26	15,218.5
09391398	27/11/2025		AMP Improvement-Stage 2	15,153.6
09391398		Great Southern Fuel Supplies	Fuel	14,939.4
09391398		AE Hoskins Building Services	Electrical services - various	14,381.5
1256524 13334124	6/11/2025	Techworks Plumbing	Electricity usage Plumbing works	14,041.5
13334124		Uniting Global Pty Ltd	Cleaning services	13,981.3 13,973.7
1256524		OBAN Group Pty Ltd	Works at Melville Place	13,969.4
09391398		Jako Industries Pty Ltd	Split AC Replacements	13,905.4
13334124		Western Aust Treasury Corp	WATC Loan repayment	13,374.1
1256524		ABORIGINAL LAND CARE (NGALA BOODJA) PTY LTD	Landscaping services	13,037.9
09391398		Australian HVAC Services	HVAC Remedial Services	12,969.2
09391398		Repeat Plastics (WA)	Bollard work	12,824.9
09391398	27/11/2025	Altura - Height Safety Professionals	Roof access system	12,760.0
09391398	27/11/2025	Zipform Pty Ltd	Rates 2nd instalment	12,655.0
13334124	13/11/2025	Peter Wood Fencing Contractors	Bollard works - various	12,584.0
13334124	13/11/2025	Great Southern Fuel Supplies	Fuel	12,491.6
09391398	27/11/2025	Data#3 Limited	Software maintenance renewal	12,087.9
1256524	6/11/2025	Tyke Electrical	Electrical services	12,034.0
1256524		Hydroquip Pumps and Irrigation Pty Ltd	Irrigation works - various	11,746.9
09391398		Bunyip Contracting Pty Ltd	Landscape maintenance	11,743.4
13334124		Site Architecture Studio	New changerooms Collier Reserve	11,371.8
13334124		Swift Flow Pty Ltd	Plumbing service	11,352.3
1256524		Jako Industries Pty Ltd	Works in Coolroom	11,212.8
1256524		TK Elevator Australia Pty Ltd	Elevator service - SPCC and MCC	10,694.7
09391398		William Buck Consulting (WA) Pty Ltd	Risk & Advisory services	10,010.0
13113963	20/11/2025	Greenway Turf Solutions Pty Ltd	Contract Staff Turf maintenance supplies	9,975.0
13334124 1256524		Classic Tree Services	Turf maintenance supplies Tree pruning - various	9,732.8 9,653.2
13334124	.,	AE Hoskins Building Services	Electrical services - various	9,190.1
09391398	27/11/2025		Turf maintenance supplies	8,873.1
13113963		Art Display Hire	Art installation	8,855.0
09391398		WA Local Government Association	Subscription 1/11/25-21/10/26	8,648.2
13334124	13/11/2025		Contract staff	8,537.7
1256524		Green Skills	Contract Staff	8,399.4
09391398	27/11/2025		Works at Jackson Rd	8,267.4
09391398	27/11/2025	McLeods Lawyers	Legal services	8,254.6
09391398	27/11/2025	Synergy	Electricity usage	8,232.3
13334124	13/11/2025	Porter Consulting Engineers	Works for CPGC	8,085.0
1256524	6/11/2025	Minter Ellison Services	Legal services	7,955.2
13113963	20/11/2025	Indarra Pty Ltd	Foreshore art commission, EAA services	7,920.0
13334124	13/11/2025	MP Rogers & Associates Pty Ltd	Professional services	7,903.4
09391398	27/11/2025		Pressure cleaning	7,766.0
09391398		Baileys Fertilisers	Turf supplies	7,624.9
1256524		Australia Post Civic Centre	Postal charges	7,618.6
9391398		Optus Billing Services Pty Ltd	Phone/data charges	7,356.9
13334124		Water Corporation	Water charges	7,287.8
09391398		Muchea Tree Farm	Nursery supplies	7,222.0
09391398	27/11/2025		Contract Staff	7,124.7
13334124		South Perth Bowling Club	Card & Coin Machine takings Oct25	7,100.5
09391398		Richgro Garden Products	Nursery supplies	6,967.9
1256524		Janissen Electrics	Electrical services	6,774.7
13334124		The Brand Agency	Website support & Maintenance	6,732.0
13334124	13/11/2025		Electricity usage	6,666.1 6,580.7
13113963 09391398		City of Stirling MDM Entertainment	Secondment charges Library supplies	6,580.7 6,561.6
UUUUUUUUUUUUUUUUUUUUUUUUUUUUUUUUUUUUU	21/11/2025	MINIM FUTCH COMMINICAL		,
09391398	27/11/2025	Technology One Ltd	AMS Program 1/12/25-31/12/25	6,343.6

Reference	Date	Payee	Description	Amount (\$
1256524	6/11/2025		Cleaning services	6,171.35
13113963		Great Southern Fuel Supplies	Fuel	6,115.52
13334124 09391398		McLeods Lawyers Emerge Environmental Services Pty Ltd	Legal services	6,111.27
13334124		StrataGreen	Stormwater mgmt planning Landscaping supplies	6,022.50 6,019.84
13113963		Future Shelter	Works at Coode St Toilets	5,940.00
13113963		Cr Blake D'Souza	Meeting Attendance fees	5,936.04
13113963	· · · · · ·	Cr Stephen Russell-Superchoice	Meeting Attendance fees	5,936.04
13113963		Cr. Kathy Lees	Meeting Attendance fees	5,936.04
09391398		Cr Jacqueline Raison - Superchoice	Meeting Attendance fees	5,936.04
1256524		Allied Security Australia	Security services	5,888.83
13113963		Light Application Pty Ltd	Works at Mindeerup	5,721.42
13334124		State Wide Turf Services	Landscape maintenance	5,643.00
09391398	27/11/2025	MP Rogers & Associates Pty Ltd	Engineering services	5,449.95
09391398	27/11/2025	Corsign WA Pty Ltd	Signage	5,445.00
13334124	13/11/2025	Flick Aticimex Pty Ltd	Sanitation services	5,230.65
13334124	13/11/2025	Yidarra Group Pty Ltd	Footpath repairs	5,095.20
09391398	27/11/2025	C & T Reticulation	Retic Repairs	5,082.00
13334124	13/11/2025	Syrinx Environmental Pty Ltd	Weed Control-Mt Henry	4,998.14
09391398		Integrity Staffing	Contract Staff	4,966.14
13334124		JBA Surveys	Survey	4,840.00
13334124	13/11/2025		Equipment	4,808.6
13334124		RTV Computers Pty Ltd	IT Supplies	4,800.18
09391398		TPG Network Pty Ltd	Internet & Fibre Optic Service	4,763.00
13113963		Sercul South East Region Centre Urban Landcare	Water Quality Sampling	4,753.40
13334124		Muchea Tree Farm	Nursery supplies	4,711.30
13113963		Resource Recovery Group	Green Waste Recycling	4,694.80
1256524		Sercul South East Region Centre Urban Landcare	Weed treatment	4,620.00
1256524	6/11/2025		Contract Staff	4,595.20
13334124		William Buck Consulting (WA) Pty Ltd	Risk & Advisory services	4,290.00
13113963		People Sense Pty Ltd	Staff counselling	4,243.6
1256524 13113963		Softfallguys National Curtin University	Park Furniture repairs	4,142.6
10510635	13/11/2025	-	Curtin Ignition Scholarship Grant Novated Lease	4,125.00 4,110.3
08415914	28/11/2025		Novated Lease	4,110.3
09391398		Datacom Solutions (AU) Pty Ltd	SaaS monthly charges	4,086.56
13113963	· · · · · · · · · · · · · · · · · · ·	Classic Tree Services	Tree pruning - various	3,927.00
09391398		HI Lighting (1984) Pty Ltd	Lighting	3,850.00
13113963		SJR Civil Consulting Pty Ltd	Roadworks	3,696.00
13334124	13/11/2025		Native ISV Service	3,630.69
09391398		Woodlands Distributors Agencies	Nursery supplies	3,630.00
09391398		RTV Computers Pty Ltd	IT Supplies	3,594.8
13334124		Fresh Catering and Events	Catering	3,484.80
09391398	27/11/2025	EUROFINS APAL PTY LTD	Soil samples x 24 WALGA	3,452.28
1256524	6/11/2025	Ashe Munro Recruitment	Contract Staff	3,423.75
13113963	20/11/2025	Ashe Munro Recruitment	Contract Staff	3,423.75
13334124	13/11/2025	Chindarsi Architects	Structural Reinforcement review	3,414.84
13334124	13/11/2025	SAFEPATH PTY LTD	Concrete Footpath Grinding	3,410.00
13334124	13/11/2025	Department Of Transport-Vehicle Search fees	Vehicle search fees	3,343.15
13334124	13/11/2025	FlexiStaff	Contract Staff	3,317.02
1256524	6/11/2025	Aquamonix	Works at Transfer station	3,188.90
13113963		Australia Post Civic Centre	Postal charges	3,110.69
13113963	, ,	Cr Brender-A-Brandis	Deputy Mayor Allowance	3,084.84
09391398		Matt Mcveigh Design	Box Gallery commission 2	3,080.0
1256524		StrataGreen	Landscaping supplies	3,072.1
13113963		Blackwoods	Supplies	3,057.83
09391398	27/11/2025		Libray supplies	3,052.7
1256524		Statewide Line Marking	Line marking - various	2,974.1
13334124		Cameron Chisholm & Nicol (WA) Pty Ltd	DRP Meeting	2,971.4
09391398		BFX FURNITURE PTY LTD	Office furniture	2,940.6
09391398	· · · · · ·	Cleanflow Environmental Solutions	Drain Clean Lake Tondut	2,915.0
09391398		Optus MS Teams	Phone charges	2,894.4
13334124		Green Skills	Contract staff	2,844.4
09391398		Michelle Culnane	Art/Clay workshops	2,752.00
09391398		Ashe Munro Recruitment	Contract Staff	2,739.0
09391398	· · · · · · · · · · · · · · · · · · ·	FORTIS SECURITY PTY LTD	Upgrade of Genetec Software	2,728.0
13113963		Integrity Staffing	Contract Staff	2,717.0
09391398		NRP Electrical Services	Electrical services	2,678.5
1256524	6/11/2025	AFGRI Equipment Australia Pty Ltd	Workshop supplies	2,678.28
	6/11/2025		Yearly subscription	2,640.0
1256524	6/11/2025			
1256524 13113963	20/11/2025	Eclipse Soils Pty Ltd	Nursery supplies	2,640.0
1256524 1256524 13113963 13113963 13334124	20/11/2025 20/11/2025			2,640.00 2,613.49 2,612.50

Reference	Date	Payee	Description	Amount (\$
13113963	20/11/2025		Animal Welfare	2,535.0
13334124		Cascada Group	Drainage lid supply	2,523.4
13113963		Traffic Force	Traffic mgmt	2,471.8
256524 3334124		McLeods Lawyers Ashe Munro Recruitment	Legal services Contract Staff	2,466.2
3334124	., ,	Traffic Force	Traffic mgmt	2,442.2 2,411.7
13334124	13/11/2025		IT Services	2,400.0
09391398	27/11/2025		IT services	2,400.0
3113963		Janissen Electrics	Electrical works - various	2,398.0
13334124		Cleanflow Environmental Solutions	Drain Clean	2,367.2
256524		Envirocare Systems	Waterless Urinal Service	2,360.0
9391398		Harrison Electrics Pty Ltd	Remove/relocate bee colonies	2,354.0
9391398		Janissen Electrics	Electrical works	2,346.3
3113963	20/11/2025	Richgro Garden Products	Nursery Supplies	2,322.6
1256524	6/11/2025	Fennell Tyres International Pty Ltd	Tyres	2,315.7
256524	6/11/2025	Syrinx Environmental Pty Ltd	Weed control	2,310.0
3113963	20/11/2025	Chemical Essentials Pty Ltd	Animal care facility supplies	2,218.7
256524	6/11/2025	Seek Limited	Recruitment adverts	2,178.8
3113963	20/11/2025	Green Skills	Contract Staff	2,139.5
3334124	13/11/2025	The Karalee on Preston	Council Chamber beverages	2,097.0
256524	6/11/2025	Corsign WA Pty Ltd	Signage	2,095.5
3113963	20/11/2025	Action Fencing Services	Works at CPGC	2,035.0
3113963	20/11/2025	CATHEDRAL OFFICE PRODUCTS PTY LTD	Acoustic Wall Panel - Manager Office	2,035.0
3334124		Water2Water Pty Ltd	Intall water filter	1,998.0
13334124		Hunt Architects	DRP meetings	1,991.9
1256524		Doors Doors	Service & Repairs	1,958.0
1256524		Benara Nurseries	Nursery supplies	1,887.9
09391398		Eastern Metropolitan Regional Council	Mattress Commercial	1,848.0
13334124		Bunyip Contracting Pty Ltd	Landscape maintenance	1,786.5
13113963		Bunnings Building Supplies P/L	Supplies	1,774.0
9391398		Setonix Digital Pty Ltd	IT Services	1,760.0
256524	6/11/2025	•	Rubbish services	1,738.7
256524		Prestige Alarms	Service call charge	1,738.0
3113963		MP Rogers & Associates Pty Ltd	Coastal engineering services	1,722.6
13334124		Imagesource Digital Solutions	Emerging artist booklets	1,688.5
09391398		WH Location Services Pty Ltd T/As Abaxa	Location Service Scan	1,667.7
13113963		FLOWBIRD AUSTRALIA PTY LTD	Credit card transactions	1,643.6
13113963	20/11/2025		Cleaning services - various	1,606.0
13334124		VOLTAIC ELECTRICAL CO. PTY LTD	Electrical services	1,573.0
13334124		Freo Fire Maintenance Services Pty Ltd	Service & Maintenance	1,572.0
13113963 09391398		BIOCITY PTY LTD Left Back Solutions Pty Ltd	Facilites upgrades IT Services	1,551.0 1,540.0
3113963	· · · · · ·	South Perth Tyrepower	Tyres	1,500.0
09391398		South Perth Tyrepower	Tyres	1,500.0
13334124		Insight Urbanism Pty Ltd	DRP Meetings	1,494.0
13334124		Macri Partners	Audit fees	1,485.0
13334124		Harrison Electrics Pty Ltd	Remove/relocate bee colony	1,479.5
13113963		Acurix Networks	License & Support	1,433.3
13113963	20/11/2025		Gas usage	1,427.1
13113963		Eastern Metropolitan Regional Council	Mattress recycling	1,395.2
09391398		Connect Call Centre Services	After hours calls	1,393.5
13113963		Preston Street IGA	Catering	1,390.0
256524		ROPS Engineering Australia Pty Ltd	Service & Inspection	1,381.6
3334124		Omnicom Media Group Australia Pty Ltd	LG Tenders	1,324.1
13334124		Catch Create	Event Photography	1,320.0
9391398	27/11/2025		Equipment	1,270.6
9391398		Imagesource Digital Solutions	Signage	1,244.1
1256524	6/11/2025		Legal services	1,242.8
3334124		Sprayline Spraying Equipment	Retic supplies	1,229.7
13113963		Fresh Catering and Events	Catering	1,225.9
3334124		Envirocare Systems	Waterless Urinal Service	1,205.6
256524		Blackwoods	Supplies	1,185.6
1256524		City of Belmont	Animal Welfare BE868D	1,181.0
9391398		Preston Street IGA	Catering	1,177.5
3334124		Janissen Electrics	Electrical works	1,149.5
9391398		Light Application Pty Ltd	Mindeerup Network Changes	1,134.1
13334124		Engagement Institute	Employee Training	1,125.0
1256524		Preston Street IGA	Catering	1,115.0
09391398		Image Extra	Inground Bollard	1,105.5
9391398		Contract Management Training	Staff training	1,089.0
13334124		Tactile Indicators Perth Pty Ltd	TGSI - Adhesive fixed	1,014.0
3334124		Occuhealth Pty Ltd	Air monitoring	1,005.4
		-	· ·	,
1256524	6/11/2025	Freo Fire Maintenance Services Pty Ltd	Service & Maintenance	1,005.1

Reference	Date	Payee	Description	Amount (\$)
09391398	· · · · · ·	Mow Master Turf Equipment	Workshop supplies	982.43
09391398	· · · · · · · · · · · · · · · · · · ·	North Metropolitan Tafe	Course fees	980.50
09391398 09391398	· · · · · ·	Parker Black & Forrest Pty Ltd AGS Metalwork	Locksmith service Repairs & maintenance	980.10 968.00
13334124	13/11/2025		Cleaning services	946.00
09391398		WA SAFETY SIGNS PTY LTD	Signs	946.00
13113963		Natural Area Consulting	Nursery supplies	940.50
09391398	· · · · · · · · · · · · · · · · · · ·	Telstra Ltd - 3614257768	Phone charges	937.74
1256524		Town Of Victoria Park	Animal Welfare VP752D	908.50
09391398		EARTHWHILE AUSTRALIA PTY LTD	Presentation fees	900.00
1256524	6/11/2025	Fresh Catering and Events	Catering	858.00
09391398		Imperial Glass	Glass repairs	848.14
1256524	6/11/2025	Totally Workwear - Belmont	Workwear	839.13
13113963	20/11/2025	Animal Health Solutions	Animal Welfare supplies	831.61
13113963	20/11/2025	Tyke Electrical	Electrical works	825.00
1256524	6/11/2025	West-Sure Group Pty Ltd	Cash collection Oct25	821.15
1256524	6/11/2025	DJ Incredable	Event perfomance fee	800.00
09391398	27/11/2025	BioKlenz Pty Ltd	Turf maintenance supplies	770.00
13113963	20/11/2025	Totally Workwear - Belmont	Workwear	760.25
1256524		Western Aust Treasury Corp	WATC Loan repayment	750.76
1256524		OVERDRIVE AUSTRALIA PTY LTD	Library supplies	732.14
13113963		Total Green Recycling	E-Waste Recycling	718.42
1256524		Surun Services Pty Ltd	Electrical works	716.93
13113963		Australian HVAC Services	HVAC Remedial services	708.13
1256524		Fully Promoted Perth CBD T/A EmbroidMe Perth CBD	Workwear	697.89
13334124		WA Local Government Association	Staff Training	682.00
13113963		Omnicom Media Group Australia Pty Ltd	LG Tenders	675.29
1256524		Boral Construction Materials Group Ltd	Concrete	669.87
1256524	-,,	Mr M McGuire	Welcome to country	660.00
13334124	· · · · · · · · · · · · · · · · · · ·	RED SPEAR PTY LTD	2025 EAA Entertainment	660.00
13334124		Prestige Alarms	Service charges	647.90 637.12
13113963 1256524		Freo Fire Maintenance Services Pty Ltd TenderLink.Com	Service & Maintenance Public tenders	636.90
1256524	· · · · ·	Greenway Turf Solutions Pty Ltd	Turf maintenance	616.00
13113963		Forpark Australia	Playground maintenance works	602.24
13334124		Ron Nyisztor	Curating Art Award-EAA 2025	600.00
1256524	5 5	WINC Australia Pty Ltd	Office supplies	592.67
08415914		Deputy Child Support Registrar	Child Support Agency	589.78
13113963		TYREMAX DEALER PTY LTD	Tyres	576.40
13334124	· · · · ·	Preston Street IGA	Catering	574.00
13113963		WA Hino Sales & Service	Auto parts	570.27
09391398		Town Of Victoria Park	Animal Welfare VP758D	561.00
09391398	· · · · · ·	Freo Fire Maintenance Services Pty Ltd	Service & Maintenance	550.00
1256524	6/11/2025	Alinta	Gas usage	546.05
1256524	6/11/2025	Imagesource Digital Solutions	Change Decals	539.00
09391398	27/11/2025	Qualcon Lab	Pavement Core Sampling	539.00
09391398	27/11/2025	Blackwoods	Supplies	537.61
09391398	27/11/2025	MetroCount	Fixtures for Metro Counts	530.20
13334124	13/11/2025	SMWC Willcock & Copping	Services at Old Mill Theatre	528.00
13334124	13/11/2025	Total Green Recycling	E-Waste Recycling	526.66
1256524	6/11/2025	VCM - Vending Coffee Machines	Coffee machine supplies	506.00
13113963		Aquotix Aquariums	Aquarium maintenance	500.50
1256524	6/11/2025	•	EAA 2025 Facilitator Fee	500.00
13334124		Alexander Circosta	MC services	500.00
13334124		Jackson McDonald Lawyers	Legal services	485.10
13113963		Drop Media Creative	Photography	484.00
1256524		J Gourdis Landscapes	Maintenance	480.00
1256524	· · · · ·	Laundry Express	Laundry services	479.88
1256524		SEM Distribution	Newspaper supplies	475.80
09391398		Forpark Australia	Playground furniture	472.49
13113963		Holcim (Australia) Pty Ltd	Concrete	464.20
09391398		Vetwest Animal Hospitals Pty Ltd	Animal Welfare	463.00
09391398		Robert's Tilt Tray & Hiab Service	Container relocation	462.00
13113963 13113963		Zac Armistead Boral Construction Materials Group Ltd	Consulting services Concrete	450.00 446.58
09391398	· · · · · · · · · · · · · · · · · · ·	Statewide Line Marking	Line marking services	440.00
		_		440.00
		Prestige Alarms Parker Black & Forrest Pty Ltd	Service charges	438.90
09391398	20/11/2025	Parker Black & Forrest Pty Ltd Battery World Welshpool	Locksmith service Batteries	438.90
13113963	20/11/2025		Darrenes	437.62
13113963 13113963			F-Waste Recycling	425 17
13113963 13113963 1256524	6/11/2025	Total Green Recycling	E-Waste Recycling	435.17
13113963 13113963 1256524 09391398	6/11/2025 27/11/2025	Total Green Recycling Bunnings Building Supplies P/L	Supplies	433.82
13113963 13113963 1256524	6/11/2025 27/11/2025 6/11/2025	Total Green Recycling	, ,	

Reference	Date	Payee	Description	Amount (\$)
09391398		Total Green Recycling	E-Waste Recycling	424.29
1256524		C & T Reticulation	Retic works	418.00
13334124	7, 1	Nindethana Seed Service	Nursery supplies	417.45
09391398		City of Belmont	Animal Welfare BE883D	410.00
09391398		The Hybrid Author	Library workshop	402.00
13113963	20/11/2025		Equipment	398.85
1256524 1256524	6/11/2025	Bhavna Patel	Waste oil	396.00 390.00
13334124	13/11/2025		Yoga workshop Nursery supplies	387.39
1256524		Waterlogic Australia Pty Ltd	Bottled water service	385.21
1256524		AE Hoskins Building Services	Electrical services	380.33
09391398		West to West Carpentry Services Pty Ltd	Works at Karawara Underpass	368.50
09391398		St John Ambulance Aust (WA) Inc.	Event Health Services	366.30
13113963	, , ,	Fruit N Vegies R Us	8 x Fruit baskets	360.00
09391398		Fruit N Vegies R Us	8 x Fruit baskets	360.00
09391398	27/11/2025	Kennards Hire	Equipment hire	359.40
09391398	27/11/2025	Officeworks	Office supplies	355.49
1256524	6/11/2025	Sunny Industrial Brushware	Workshop supplies	352.00
13113963	20/11/2025	Prestige Alarms	Service charge	352.00
09391398	27/11/2025	Owl Eyes Childcare Services	Babysitting services	350.00
13334124		Totally Workwear - Belmont	Workwear	342.97
09391398		Boral Construction Materials Group Ltd	Asphalt	342.02
13334124		AARCO Environmental Solutions	Asbestos Removal & Disposal	341.00
13113963		Playmaster Pty Ltd	Playground furniture	330.00
13113963		Elliotts Filtration Pty Ltd	Iron Filter Service	324.50
09391398		Swift Flow Pty Ltd	Plumbing service	323.46
09391398 1256524	6/11/2025	Hospitality Worldwide Pty Ltd	Supplies Office cupplies	312.71 312.06
10510635		Local Govt Racecourses & Cemetaries Emp Union	Office supplies Union LGRCEU	312.00
08415914		Local Govt Racecourses & Cemetaries Emp Union	Union LGRCEU	312.00
09391398	27/11/2025	•	Service & maintenance	306.57
13334124		Ms S Zulsdorf	Reimbursement-ARGC Meeting	305.00
13334124	· · · · · · · · · · · · · · · · · · ·	Leah Horton	Reimbursement-ARGC Meeting	305.00
13113963		City of Belmont	Animal Welfare	300.00
1256524		CTi5 Pty Ltd	Cash Collection	281.69
13334124		Time Critical CPR & First Aid	First Aid	280.00
1256524	6/11/2025	Go Doors	Service & Maintenance	279.68
13113963	20/11/2025	Sonic HealthPlus Pty Ltd	Staff medicals	278.30
13113963	20/11/2025	McIntosh & Son WA	Workshop supplies	269.08
1256524	6/11/2025	Bidfood Perth	Council chamber supplies	266.15
13334124	13/11/2025	VCM - Vending Coffee Machines	Coffee machine service	262.80
1256524	6/11/2025	Owl Eyes Childcare Services	Babysitting services	262.50
09391398		Australia Post Library	Postal charges	261.05
10510635		Deputy Child Support Registrar	Child Support Agency	258.69
13113963		Bidfood Perth	Council Chamber Supplies	256.51
13334124		Sonic HealthPlus Pty Ltd	Staff medicals	250.80
13334124		Planning Institute Australia	Planning Excellence Awards	250.00
09391398		Veale Auto Parts	Auto parts	249.30
13334124		Harvey Fresh Harvey Fresh	Milk supplies Milk Supplies	247.43
09391398		Bunnings Building Supplies P/L	Supplies	247.43 245.68
1256524 09391398		Repco Auto Parts	Auto parts	239.10
09391398		Nashtec Auto Electrics	Aircon Service	236.00
13113963	, , ,	Jason Signmakers	Signage	235.84
09391398	· · · · ·	Bidfood Perth	Council chamber supplies	230.63
13334124		CTI Couriers	Courier service	219.13
13113963		WINC Australia Pty Ltd	Office supplies	218.14
13113963		Sprayline Spraying Equipment	Retic equipment	214.50
1256524		City Of Melville	Animal Welfare M091C	210.00
13113963		Statewide Bearings	Workshop supplies	208.18
13113963		Allmark & Associates Pty Ltd	Name badges	207.90
13113963	20/11/2025	Swan Towing Service	Towing services	198.00
13113963	20/11/2025	Allpest WA	Pest Control	195.00
09391398	27/11/2025	Allpest WA	Pest control	195.00
13113963	20/11/2025	Complete Office Supplies Pty Ltd	Office supplies	193.47
13113963	· · · · · · · · · · · · · · · · · · ·	Town Of Victoria Park	Animal Welfare VP754C	192.00
13334124	13/11/2025		Office supplies	189.60
09391398		City Of Canning	Animal Welfare C106C/2025	186.00
09391398		City of Vincent	Animal Welfare V266D	183.00
1256524		Bin Bath Australia Pty Ltd	Bin cleaning	181.50
13334124		Western Resource Recovery Pty Ltd	Grease Trap Waste	181.50
09391398		Western Resource Recovery Pty Ltd	Grease Trap waste	181.50
09391398		The Poster Girls	Promotional posters	177.10
09391398	27/11/2025	Complete Office Supplies Pty Ltd	Office supplies	175.66

Reference	Date	Payee	Description	Amount (\$)
10510635	13/11/2025	Health Insurance Fund of WA	Health Insurance Fund of WA	169.60
08415914	28/11/2025	Health Insurance Fund of WA	Health Insurance Fund of WA	169.60
09391398	27/11/2025	Budget Rent A Car - LOC 20008	Car hire	166.25
1256524	6/11/2025	Parker Black & Forrest Pty Ltd	Locksmith services	165.00
13113963	20/11/2025	IPWEA - **National**	Staff training	165.00
09391398	27/11/2025	Totally Workwear - Belmont	Workwear	161.95
10510635	13/11/2025	Australian Services Union	Union ASU	159.00
08415914	28/11/2025	Australian Services Union	Union ASU	159.00
1256524	6/11/2025	Iron Mountain Aust Group Pty Ltd	Storage services	146.36
13113963	20/11/2025	Fuji Xerox	Photocopier charges	145.20
13334124	13/11/2025	Wren Oil	Waste oil	143.00
13334124	13/11/2025	Cool Drive Auto Parts	Auto parts	140.17
13334124	13/11/2025	Westbooks	Library supplies	135.19
13113963	20/11/2025	Gardner Autos	Auto parts	130.86
1256524	6/11/2025	Repco Auto Parts	Auto parts	123.20
13113963	20/11/2025	Vetwest Animal Hospitals Pty Ltd	Animal Welfare	115.75
13334124	13/11/2025	Data#3 Limited	Adobe Indesign license	113.97
1256524	6/11/2025	Complete Office Supplies Pty Ltd	Office supplies	105.65
1256524	6/11/2025	City Of Canning	Animal Welfare C075C	105.00
13113963	20/11/2025	Hallite Seals Aust Pty Ltd	Workshop supplies	104.62
1256524	6/11/2025	Harvey Fresh	Milk Supplies	103.60
13113963	20/11/2025	Harvey Fresh	Milk Supplies	103.60
09391398	27/11/2025	Cr Stephen Myles Russell	Refund 2025 LG Elections	100.00
09391398	27/11/2025	Cr. Kathy Lees	Refund 2025 LG Elections	100.00
1256524	6/11/2025	Sonic HealthPlus Pty Ltd	Staff medicals	89.10
09391398	27/11/2025	Sonic HealthPlus Pty Ltd	Staff medicals	89.10
13334124	13/11/2025	Waterlogic Australia Pty Ltd	Service charge	88.75
09391398		South Perth Primary School	Book Awards	80.00
13334124	13/11/2025	Complete Office Supplies Pty Ltd	Office supplies	74.71
1256524	6/11/2025	Landgate	Online shop	65.20
13334124	13/11/2025	BOC Gases	Dry ice Pellets	61.07
13334124		Aussie Natural Spring Water	Water supplies	54.15
13334124	13/11/2025	Department Of Transport - Regos	Jetty Licence-Narrows Bridge 2863	47.70
09391398	27/11/2025	Aussie Natural Spring Water	Water supplies	43.32
13113963	20/11/2025	Telstra Ltd - 0682525000 Landlines	Phone charges	32.10
09391398	27/11/2025	CS Legal	Legal fees	32.00
13334124	13/11/2025	Jennifer Grainger	Reimbursement	30.45
09391398	27/11/2025	IRS PTY LTD	Workshop supplies	29.39
09391398	27/11/2025	Statewide Bearings	Workshop supplies	28.82
1256524	6/11/2025		Equipment	26.33
1256524	6/11/2025	Flick Aticimex Pty Ltd	Sanitation services	15.95
09391398	27/11/2025	Therese Nielsen	Reimbursement	13.00

Sub Total 4,971,302.53

Cheque Payments

Reference	Date	Payee	Description	Amount (\$)
				0.00

Sub Total 0.00

Non Creditor	EFT Payments			
Reference	Date	Payee	Description	Amount (\$)
13113963	20/11/2025	Kinder Education Incorporated	Community Funding Grant	5,500.00
09391398	27/11/2025	Davy Street Pty Ltd	Community partnership funding	5,500.00
09391398	27/11/2025	The Trustee For 2 Wongs & Whyte Unit Tru	Community Funding Grant	5,500.00
1256524	6/11/2025	Southside Penrhos Wesley Swim Club	Community Funding Grant	5,000.00
13113963	20/11/2025	Canning South Perth State Emergency Serv	Community Funding Grant	5,000.00
09391398	27/11/2025	Australian 4WD & Adventure Show Pty Ltd	Refund PRB SJMP	5,000.00
13334124	13/11/2025	David Whitford	RRAB	4,400.00
09391398	27/11/2025	Manning Rippers Football Club	Refund Receipt D000085977 - double paid	3,406.62
13334124	13/11/2025	Native Arc Incorporated	Refund hall/Swipe card bond	3,245.00
1256524	6/11/2025	Pip Milton	Sale of Artwork-EAA 25	2,850.00
1256524	6/11/2025	Scott and Panayiota Freeman	Refund Overpayment Prop ID# 39801	2,785.01
1256524	6/11/2025	Mark Coughlan	Refund Overpayment Prop ID# 42405	2,667.48
09391398	27/11/2025	Cure Brain Cancer Foundation	Refund PRB SJMP	2,600.00
1256524	6/11/2025	Ms Kelly MClagan	Property in SPA	2,534.53
13113963	20/11/2025	Atrium Homes (WA) Pty Ltd	RRAB-28B River View St	2,200.00
13113963	20/11/2025	JCorp Pty Ltd	RRAB-2A Yallambee Place	2,200.00
09391398	27/11/2025	Harry McNally	Refund Relocate 16mm SL cable at #89	2,198.80
13334124	13/11/2025	Dharmaraj OBU WA Chapter Inc.	Refund hall/swipe card bond	2,070.00
13334124	13/11/2025	M & ML Lemme	Refund hall/swipe card bond	2,070.00
1256524	6/11/2025	Rohan Agashe	Sale of Artwork-EAA 25	1,500.00
1256524	6/11/2025	Harley Green C/- Belinda Dann	Sale of Artwork-EAA 25	1,200.00

Reference	Date	Payee	Description	Amount (\$
1256524		Ms J E Oliver	Sale of Artwork-EAA 25	1,125.0
13334124		Qaswa Collective	Refund hall/swipe card bond	1,055.0
09391398	1 1	Brian Lawrence	Crossing subsidy	1,002.9
1256524		Carolyn Bye	Sale of Artwork-EAA 25	1,002.0
09391398		Dane Glenn	RRAB	1,000.0
1256524		Kym Cranswick	Sale of Artwork-EAA 25	937.5
13334124		Ocean Myers	Sale of Artwork-EAA 25	900.0
13113963	20/11/2025	The Estate of John Croxton and The Estat	Overpayment on sale of property ID#6268	868.4
1256524		Ms Jessie Groenenberg	Refund Pensioner Rebate Prop ID# 42268	824.7
13334124		David Whitford	RRAB	750.0
1256524	6/11/2025	Sheree Dohnt	Sale of Artwork-EAA 25	712.5
13113963	20/11/2025	Blair M Bayens	Crossing Subsidy	707.9
1256524	6/11/2025	Ms Donna Borg	Refund Overpayment Prop ID# 7459	641.2
13334124	13/11/2025	Perron Inst. Neurological&Translational	Refund hall/swipe card bond	620.0
13334124	13/11/2025	Kensington Primary School	Refund hall/swipe card bond	620.0
1256524	6/11/2025	S L Mullins	Sale of Artwork-EAA 25	600.0
1256524	6/11/2025	Fangying Fu	Sale of Artwork-EAA 25	523.5
13113963	20/11/2025	Mr Benjamin Whitehand	Refund for overpayment on sale of	488.0
1256524	6/11/2025	Joanne George	Sale of Artwork-EAA 2025	360.0
1256524	6/11/2025	Tina Urie	Sale of Artwork-EAA 25	360.0
13334124	13/11/2025	Darryl Davenport	Individual Grant	300.0
13113963	20/11/2025	Mrs Sophie R Dunsford	Home Safety and Security Equipment	300.0
09391398	27/11/2025		Individual Grant	300.0
1256524		Farida Ulumbekova	Sale of Artwork-EAA 25	270.0
1256524		John Flores	Sale of Artwork-EAA 25	262.5
1256524		Mr Bradley J Abbott	Home Safety and Security Equipment	250.0
13113963		Nicholas Avery	Home Safety and Security Equipment	250.0
13113963	20/11/2025	,	Home Safety and Security Equipment	250.0
13113963		Mr Matthew A Thomason	Home Safety and Security Equipment	250.0
13113963		Karen Zuiderduyn	Home Safety and Security Equipment	250.0
13113963		Ms Emily ML Chung	Home Safety and Security Equipment	250.0
09391398		Ms Gemma Felton	Home Safety and Security Equipment	250.0
1256524		Paththinikuttige (Milinda) Nonis	Sale of Artwork-EAA 25	225.0
13113963		Tania Petrilli	Home Safety and Security Equipment	211.0
1256524		The Owners of Washington Close SP11473	Refund hall/swipe card bond	210.0
13113963	20/11/2025	•	Individual Grant	200.0
09391398		,	Individual Grant	200.0
	27/11/2025		Refund hall hire fee	182.0
13334124		Hora Shalom Inc		
1256524		Brett Cowan	Sale of Artwork-EAA 25	168.7
13113963	20/11/2025		Home Safety and Security Equipment	146.3
1256524		Ms Jessie Groenenberg	Refund Pensioner Rebate Prop ID# 42268	133.3
1256524	6/11/2025	•	Sale of Artwork-EAA 25	112.5
09391398		Gemma Pepper	Refund 2025 LG Election	100.0
09391398		Aidan Carlsson	Refund 2025 LG Election	100.0
1256524		Ms Jessie Groenenberg	Refund Pensioner Rebate Prop ID# 42268	58.4
1256524		Mr Phillip Dunstan and Mrs Rae Dunstan	Refund Overpayment Prop ID# 10456	50.1
1256524		Bryanna Thiele	Sale of Artwork-EAA 2025	37.5
1256524	6/11/2025	,	Refund parking fees	10.2
1256524	6/11/2025	Craig Guelfi	Refund parking fees	10.2
1256524	6/11/2025	Helen Green	Refund parking fees SPE4	2.9

Sub Total 89,867.09

Mon	Creditor	CHO	Payments

Reference	Date	Payee	Description	Amount (\$)
12393513	20/11/2025	Mrs Juliana Hannah C/ Vicki Philipoff	Refund Pensioner Rebate Prop ID# 1395	3,691.33
12393513	20/11/2025	Valma Carroll	Refund for Pension	3,060.30
12393513	20/11/2025	Hana Jee Pty Ltd C/Strategic Property	Refund for overpayment on sale of	2,677.26
12393513	20/11/2025	Ms Dorothy Sellheim	Refund Overpayment Prop ID# 13020	1,118.82
15373585	6/11/2025	Mr Richard Forrest and Mrs Rhonda Forres	Refund Pensioner Rebate Prop ID# 28322	1,016.50
15373585	6/11/2025	Mr Geofrey Falls and Mrs Erica Falls	Refund Pensioner Rebate Prop ID# 11667	1,016.50
12393513	20/11/2025	Mr Jeremy Goulet	Refund Pensioner Rebate Prop ID# 37354	1,016.50
15373585	6/11/2025	Ms Eileen Chung	Refund Pensioner Rebate Prop ID# 39358	991.33
12393513	20/11/2025	Mr Paul Lucas and Ms Sarena Lucas	Refund Pensioner Rebate Prop ID# 41219	991.33
12393513	20/11/2025	Mr Steven Gerhardy and Mrs Jane Gerhardy	Refund Pensioner Rebate Prop ID# 26107	979.47
12393513	20/11/2025	Leonard and Jennifer Marsh C/Stirling Co	Refund for pension on sale of property	979.46
12393513	20/11/2025	Ms Leonie Webb	Refund Pensioner Rebate Prop ID# 37139	971.55
12393513	20/11/2025	Mrs Christine R Hickson and Mr Graham J	Refund Pensioner Rebate Prop ID# 9288	971.54
15373585	6/11/2025	Mr Mohamed Abdul Hamid and Mrs Carol Abd	Refund Pensioner Rebate Prop ID# 36034	963.64
15373585	6/11/2025	Mr Peter Dabovich and Mrs Edith Dabovich	Refund Pensioner Rebate Prop ID# 8909	955.72
12393513	20/11/2025	Mrs Diane Muscat and Mr Manuel Muscat	Refund Pensioner Rebate Prop ID# 14481	955.72
12393513	20/11/2025	Mrs Norma Holmes and Mr Timothy Holmes	Refund Pensioner Rebate Prop ID# 15331	933.97
15373585	6/11/2025	Ms Patricia Whyte	Refund Pensioner Rebate Prop ID# 40341	928.03
12393513	20/11/2025	Mrs Edith McCallum	Refund Pensioner Rebate Prop ID# 8828	928.03

Reference	Date	Dayon	Description	Amount (¢)
		Payee		Amount (\$)
12393513		Mrs Lynette Coles and Mr Ronald Coles	Refund Pensioner Rebate Prop ID# 44496	912.20
15373585	6/11/2025	Ms Janice Fielding	Refund Pensioner Rebate Prop ID# 11635	910.23
12393513	20/11/2025	Mr Harry Goff	Refund Pensioner Rebate Prop ID# 2538	887.54
15373585	6/11/2025	Mrs Meredith Mclarty	Refund Pensioner Rebate Prop ID# 1043	796.95
12393513		Ms Elaine Sorensen - C/CS Legal	Refund Pensioner Rebate Prop ID# 12737	772.79
			•	
14023642		Ms Janice Collins	Pension Rebate on Settlement of Property	750.00
15373585	6/11/2025	Ms Nicola Cotterell	Refund Pensioner Rebate Prop ID# 3414	724.86
12393513	20/11/2025	Mr Glen Paterson	Refund for overpayment on sale of	581.58
15373585	6/11/2025	Mr Ian Porter	Refund Senior Rebate Prop ID# 11169	234.34
12393513	20/11/2025	Ms Jennifer Stewart	Refund Senior Rebate Prop ID# 41012	233.25
15373585		Mrs June Rundle	Refund Senior Rebate Prop ID# 39578	230.55
14023642	,,	Ms Janice Collins	Pension Rebate on Settlement of Property	196.79
12393513	20/11/2025	Mr Mark Lewis	Refund Senior Rebate Prop ID# 14720	156.38
09123186	27/11/2025	Joanne Ord	Refund 2025 LG Election	100.00
09123186	27/11/2025	Cameron Sean Tinley	Refund 2025 LG Election	100.00
09123186		Joshua Olsen	Refund 2025 LG Election	100.00
09123186		Kelly Louise Fermia	Refund 2025 LG Election	100.00
		,		97.69
15373585	6/11/2025	Mr Mohamed Abdul Hamid and Mrs Carol Abd	Refund Pensioner Rebate Prop ID# 36034	97.09
			-	
			Sub Total	33,032.15
Excluding: Vo	ided Payments	:		
Reference	Date	Payee	Description	Amount (\$)
				0.00
			Total Cancelled EFT	0.00
Fueludine, Co.	and Charm		Total Cancelled EFT	0.00
	ncelled Cheque		No. of the last of	. (4)
Reference	Date	Payee	Description	Amount (\$)
				0.00
			_	
			Total Cancelled Cheques	0.00
Credit Card Tr	ansactions			
Reference	Date	Payee	Description	Amount (\$)
		•		
PC00002186		1PASSWORD TORONTO ON	Password Manager licenses.	4,387.06
PC00002154		WESTERN POWER PERTH	Design Fee for Operations Centre Upgrades	3,323.76
PC00002159	22/10/2025	Intuit Mailchimp Sydney AUS	Mailchimp subscription	1,062.41
PC00001973	2/10/2025	AIR CARRI7954423938037 BRISBANE	Conference - Flight cost	953.96
PC00002166	20/10/2025	SQ *NEQTAR CAFE Victoria ParWA	Catering for Swan River Rangers event volunteers	886.76
PC00001973		AIR CARRI7954423938189 BRISBANE	Conference - Flight cost	777.09
PC00001972		AIR CARRI7954423931281 BRISBANE	Conference - Flight cost	747.05
PC00002172		THE PAMPHLETEERS BALCATTA WA	Challenger Reserve Masterplan letter	584.38
PC00002181	17/10/2025	BIGW ONLINE BELLA VISTA NS	Mahjong Tables	581.40
PC00001977	1/10/2025	AGODA.COM INTERNET	Accommodation Interstate Conference	543.00
PC00002159	8/10/2025	PERTH ZOO SOUTH PERTH	Team Development CCE	525.00
PC00001977	1/10/2025	AGODA.COM SYDNEY CEN INTERNET	Accommodation Interstate Conference	464.40
PC00002158		STATE LAW PUBLISHER WEST PERTH	Publication of Scheme Amendment No. 1 to LPS7	447.72
PC00002159				447.00
			Team Development CCE	
PC00002173		SP TENNISGEAR ONLINE WOOLOOWIN QLD	GBLC Equipment for Hire - Pickleball Bulk order	395.00
PC00002159	20/10/2025	LOCAL GOVERNEMENT MANA MT HAWTHORN	Commtelligence Conference	360.00
PC00002159	20/10/2025	LOCAL GOVERNEMENT MANA MT HAWTHORN	Commtelligence Conference	360.00
PC00002159	21/10/2025	SKED SOCIAL MELBOURNE VIC	Sked Social subscription	343.75
PC00002169		COLES 0296 Angelo Stree06	2025 EAA Catering for events	328.05
PC00002169		OFFICEWORKS Bentleigh EaVIC	EAA Opening/Citizenship stationary	255.00
		•		
PC00002185		SP CREATIVE PLAY PUPPE ROSEBUD VIC	Loanable items - Read and play packs	232.00
PC00002168		PH 2025 PTY LTD KARAWARA WA	Infrastructure Lunch Catering	230.80
PC00002159	20/10/2025	REDBOOTH AUBURN CA	Redbooth subscription	221.46
PC00002159	13/10/2025	STK*Shutterstock 8666633954 NY	Shutterstock subscription	218.90
PC00002182	17/10/2025	MODERN TEACHING AIDS BROOKVALE NSW	Read and play pack	213.56
PC00002182		MODERN TEACHING AIDS BROOKVALE NSW	Read and play pack - refunded	213.56
PC00002182	· · · · · ·	MODERN TEACHING AIDS BROOKVALE NSW		213.56
			Read and play pack - refunded	
PC00002182	, , , ,	MODERN TEACHING AIDS BROOKVALE NSW	Read and play pack - refunded	213.56
PC00002167		ALTRONICS CANNINGTON WA	Cables and Cable Management for ICT Office Refurb	213.51
PC00001963	1/10/2025	FACEBK *HA68CYGZ52 fb.me/ads IRL	Meta Advertising	211.60
PC00001971	2/10/2025	NEW EDITION BOOKSHOP FREMANTLE AUS	EAA books	210.99
PC00002169		ONLN RESTAURANT ORDER PERTH WA	2025 EAA - Catering judging night	156.93
PC00002169	· · · · · ·	SQ *DUX CAFE RESTAURAN Como WA	Mental health week - coffee vouchers	140.00
PC00002171		FLICKR.COM SAN FRANCISCCA	SAN FRANCISCCA	138.18
PC00002179		ED RESOURCES PTY LTD ULTIMO NSW	Loanable resource - Read and play pack	131.92
PC00002114	14/10/2025	TRYBOOKING*Manning Ten SOUTH YARRA AUS	Manning Tennis Club 70th Anniversary celebration - Mayo	118.38
PC00002186	27/10/2025	+INTNL TRANSACTION FEE	Credit card international transaction fee for 1Password lic	109.68
PC00002154	29/10/2025	Prime Creative Media Docklands VIC	2 years subscription to Arbor-age	99.00
PC00002159		WANEWSDTI Osborne ParkWA	The West Australian Digital Subscription	96.00
PC00002175		ISP*Henry Ms Manning AUS	Mental health week - Acts of kindness	86.60

86.60

82.82

PC00002175

PC00002186

10/10/2025 LSP*Henry Ms 24/10/2025 CITY DAE JANG KUM

Manning AUS

HAYMARKET

Mental health week - Acts of kindness

Meal - interstate work conference.

Reference	Date	Payee	Description	Amount (\$)
PC00002153	· · · · · ·	Subway South Perth South Perth WA	Lunch for DRP members attending a long meeting.	79.15
PC00002169	9/10/2025	Dominos Estore Victori dominos.com.AUS	Catering SPYN meeting	71.45
PC00002174 PC00002159	14/10/2025	UBER *TRIP HELP.UBER.C 14518236738 AUS FIGMA SAN FRANCISCCA	Conference Expense - Travel Figma subscription	68.01 67.88
PC00002133		SP MY PLAYROOM CANTERBURY VIC	Loanable resource - Read and Play collection	65.75
PC00002177	. , ,	OFFICEWORKS 0602 SUBIACO 06	Community Development Team Stationary	65.54
PC00002168		COLES 0356 KARAWARA 06	Infrastructure Lunch Catering	63.60
PC00002159		ZAPIER.COM/CHARGE SAN FRANCISCCA	Zapier subscription	51.96
PC00002155		PRESTON STREET IGA COMO WA	EWP Day Training Catering for Lunch	50.00
PC00002167		COLES 0296 Angelo Stree06	Morning Tea Janaka Farewell	49.20
PC00002186		SQ *ODBS: 1004027 T32 Welshpool WA	Travel - interstate work conference.	47.98
PC00002169		Dominos Estore Victori dominos.com.AUS	SPYN meeting catering	47.95
PC00002156	29/10/2025	WARRRL SUBIACO WA	Containers for Change Flyers - Open day	47.75
PC00002186	23/10/2025	TFNSW OPAL MACHINE SYDNEY	Travel - interstate work conference.	47.00
PC00002169	9/10/2025	PRESTON STREET IGA COMO WA	2025 EAA - Catering judging	44.89
PC00002174	30/10/2025	WHSPERTH T1 DOM CTN PERTH AUS	Conference Expense - Food	41.39
PC00001980	1/10/2025	+ANNUAL FEE	Credit card annual fee charge	40.00
PC00001980	1/10/2025	+ANNUAL FEE	Credit card annual fee charge	40.00
PC00001980	1/10/2025	+ANNUAL FEE	Credit card annual fee charge	40.00
PC00001980	1/10/2025	+ANNUAL FEE	Credit card annual fee charge	40.00
PC00001980	1/10/2025	+ANNUAL FEE	Credit card annual fee charge	40.00
PC00001980		+ANNUAL FEE	Credit card annual fee charge	40.00
PC00001980		+ANNUAL FEE	Credit card annual fee charge	40.00
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PC00001980	*. *.	+ANNUAL FEE	Credit card annual fee charge	40.00
PC00001980		+ANNUAL FEE	Credit card annual fee charge	40.00
PC00001980		+ANNUAL FEE	Credit card annual fee charge	40.00
PC00001980	· · · · · · · · · · · · · · · · · · ·	+ANNUAL FEE	Credit card annual fee charge	40.00 40.00
PC00001980 PC00001980		+ANNUAL FEE +ANNUAL FEE	Credit card annual fee charge Credit card annual fee charge	40.00
PC00001980 PC00001980	* . * .	+ANNUAL FEE	Credit card annual fee charge	40.00
PC00001980		+ANNUAL FEE	Credit card annual fee charge	40.00
PC00001930	2/10/2025	BIRDBOOKS PTY LTD FREMANTLE AUS	2025 EAA books	39.00
PC00002169		OFFICEWORKS 0601 E VICTORIA P06	2025 EAA Printing	37.63
PC00002166		THE REJECT SHOP 6618 KARAWARA WA	Community Engagement stall at Halloween at Village Gre	37.50
PC00002184		COLES 0296 Angelo Stree06	Sunscreen for building dept	36.00
PC00002180	23/10/2025	_	Halloween Scavenger hunt prizes	34.50
PC00002172		OFFICEWORKS 0601 E VICTORIA P06	GBLC Operations - Visitor Registration Book	33.53
PC00002152		LANDGATE MIDLAND	Purchase of strata plan for compliance case.	32.60
PC00002174		SQ *AT THE GEORGE Melbourne VI	Conference Expense - Food	29.16
PC00002174	31/10/2025	SQ *AT THE GEORGE Melbourne VI	Conference Expense - Food	28.55
PC00002172	31/10/2025	KMART 1158 CANNINGTON 06	GBLC Operations - Towels	25.00
PC00002174	31/10/2025	BETTY'S BURGERS AUSTRA MELBOURNE	Conference Expense - Food	23.40
PC00002174	29/10/2025	BETTY'S BURGERS AUSTRA MELBOURNE	Conference Expense - Food	22.40
PC00002158	24/10/2025	WILSON PARKING PER114 PERTH WA	Parking to attend MIDAP	22.30
PC00002159	7/10/2025	SOCIAL MEDIA PERTH MT HAWTHORN WA	Social media training	19.00
PC00002169	9/10/2025	BUNNINGS 392000 EAST VICTORI	2 x scrapers for decal installation	13.98
PC00002166	22/10/2025	IGA MANNING MANNING WA	Little Sprouts New Parent Program Catering	11.30
PC00002173	29/10/2025	SP TENNISGEAR ONLINE WOOLOOWIN QLD	SHIPPING - GBLC Equipment for Hire - Pickleball Bulk ord€	10.95
PC00002157		COLES 0296 Angelo Stree06	Catering for City hosted mosquito management group me	10.90
PC00002176		MANNING NEWSAGENCY MANNING WA	Replacement newspapers for Manning library	7.50
PC00002186		1PASSWORD TORONTO ON	1Password Password Manager for additional user - part n	7.12
PC00002159		+INTNL TRANSACTION FEE	Redbooth international transaction fee	5.54
PC00002171		+INTNL TRANSACTION FEE	INTNL TRANSACTION FEE 086	3.45
PC00002186		1PASSWORD TORONTO ON	1Password Password Manager for additional user - part n	3.21
PC00002159		+INTNL TRANSACTION FEE	Figma international transaction fee	1.70
PC00002186	, , , , , , , , , , , , , , , , , , , ,	+INTNL TRANSACTION FEE	Credit card international transaction fee for 1Password lic	0.18
PC00002186		+INTNL TRANSACTION FEE	Credit card international transaction fee for 1Password lic	0.08
PC00002183	23/10/2025		Halloween scavenger hunt prizes refund	-2.50
PC00002183	23/10/2025		Halloween scavenger hunt prizes refund	-17.00 -24.00
PC00002183 PC00002182	21/10/2025	KMART Mulgrave VIC MODERN TEACHING AIDS BROOKVALE NSW	Craft items for School holiday craft day - refund Read and play pack - refund	-24.00 -213.56
PC00002182 PC00002182		MODERN TEACHING AIDS BROOKVALE NSW MODERN TEACHING AIDS BROOKVALE NSW	Read and play pack - refund Read and play pack - refund	-213.56
PC00002182		MODERN TEACHING AIDS BROOKVALE NSW	Read and play pack - refund	-213.56
. 555502102	2-, 10, 2023	STANKE HOW DROUGHER HOW	and proj poor. Teldid	213.50
			Total Credit Card Payments	22,767.60
				·

Fleet Card Payments

Reference	Date	Payee	Description	Amount (\$)
F209202	15/10/2025	SOUTH PERTH (031840) Premium Diesel	1HXG979 Hino 500	221.65
F209202	15/10/2025	KARAWARA (110) Diesel	1ICC009 Isuzu D-Max - 1ICC009	120.38

Reference	Date	Payee	Description	Amount (\$)
F225545	15/10/2025	SOUTH PERTH (031839) Premium Diesel	1HFF766 Isuzu DMAX	119.65
F209202	15/10/2025	SOUTH PERTH (031857) Premium Diesel	1HKZ197 Hako 22000	81.74
F254784	7/10/2025	CLAREMONT (339) Unleaded (91 RON - E10)	1IJQ429 Toyota RAV4	81.42
F235379	21/10/2025	AMPOL FOODARY COCKBURN CE (018288) Unleaded (91	I 1HNY194 Toyota KLUGER	79.94
F247181	5/10/2025	SOUTH PERTH (230) Unleaded (91 RON - E10)	1HZB419 Mazda CX5	79.65
F223072	17/10/2025	WANGARA (539) Unleaded (91 RON - E10)	1HCS579 CX5 GT	79.10
F270827	29/10/2025	SOUTH PERTH (944) Unleaded (91 RON - E10)	1IPW546 Toyota RAV4	76.93
F254784	21/10/2025	AMPOL FOODARY MOSMAN PARK (020361) Unleaded (93	l 1IJQ429 Toyota RAV4	73.96
F236053	24/10/2025	KARAWARA (165) Unleaded (91 RON - E10)	1HOL268 Toyota RAV4	69.34
F273160	25/10/2025	MANDURAH (003600) Unleaded (91 RON - E10)	1ITG394 Toyota RAV4	62.24
F272932	19/10/2025	DUNCRAIG (419) Unleaded (91 RON - E10)	1ISF356 Toyota RAV4	59.59
F233532	11/10/2025	FREMANTLE (208) Unleaded (91 RON - E10)	1HMH370 Toyota RAV4	55.84
F273160	18/10/2025	HALLS HEAD (779) Unleaded (91 RON - E10)	1ITG394 Toyota RAV4	51.29
F273160	3/10/2025	SOUTH PERTH (031438) Unleaded (91 RON - E10)	1ITG394 Toyota RAV4	48.86
F241092	7/10/2025	SOUTH PERTH (297) Unleaded (91 RON - E10)	1HSW934 Yaris Cross Hybrid GXL	45.76
F241939	14/10/2025	SOUTH PERTH (031802) Unleaded (91 RON - E10)	1HTP234 Toyota YARIS CROSS HYBRID	44.91
F270827	29/10/2025	MORLEY (011385) Unleaded (91 RON - E10)	1IPW546 Toyota RAV4	42.37
F247181	7/10/2025	AMPOL MECKERING ROADHOUSE (001737) Unleaded (91	1HZB419 Mazda CX5	41.51
F241939	14/10/2025	SOUTH PERTH (031802) Clean and Detail	1HTP234 Toyota YARIS CROSS HYBRID	33.00
F273160	12/10/2025	MANDURAH (003099) Unleaded (91 RON - E10)	1ITG394 Toyota RAV4	27.60
Grand Total				1,596.73
Management Fee				
Total Fleetcar	e			1,852.18

City of South Perth Statement of Financial Position 30 November 2025

Details	30 November 2025	30 November 2024	30 June 2025
CURRENT ACCETS	\$	\$	\$
CURRENT ASSETS	405 672 006	00.005.003	77.007.000
Cash & Cash Equivalents	105,673,886	98,805,902	77,087,809
Trade & Other Receivables	20,246,748	15,428,049	8,615,163
Other Current Assets	1,999,347	2,256,481	1,696,410
TOTAL CURRENT ASSETS	127,919,981	116,490,432	87,399,382
NON-CURRENT ASSETS			
Trade & Other Receivables	9,324,270	5,540,872	1,958,793
Investments (LGHT & RRC)	244,787	243,164	244,787
Property, Plant & Equipment	314,883,477	312,662,831	313,730,837
Infrastructure	500,318,338	480,920,757	502,812,415
Intangibles	30,550	102,870	44,326
TOTAL NON-CURRENT ASSETS	824,801,422	799,470,494	818,791,158
TOTAL ACCETS			
TOTAL ASSETS	952,721,402	915,960,926	906,190,540
CURRENT HARMITIES			
CURRENT LIABILITIES	12.007.160	11 405 045	7 449 019
Trade & Other Payables	13,007,168	11,485,045	7,448,918
Borrowings	2,057,158	3,427,492	3,486,139
Provisions	4,827,816	4,570,895	5,056,838
Grant Obligations	6,829,246	7,221,718	6,549,781
TOTAL CURRENT LIABILITIES	26,721,387	26,705,149	22,541,675
NON-CURRENT LIABILITIES			
Borrowings	2,881,118	4,938,276	3,124,214
Provisions	444,428	518,697	444,428
TOTAL NON-CURRENT LIABILITIES	3,325,546	5,456,973	3,568,642
TOTAL LIABILITIES	30,046,933	32,162,122	26,110,317
NET ASSETS	922,674,469	883,798,804	880,080,223
EQUITY			
Retained Surplus	150,068,962	149,560,770	142,773,112
Reserves - Cash Backed	56,279,462	48,142,941	55,342,512
Revaluation Surplus	673,731,800	651,952,827	673,761,529
Net Profit/Loss	42,594,246	34,142,266	8,203,071
TOTAL EQUITY	922,674,469	883,798,804	880,080,223

City of South Perth Statement of Change in Equity 30 November 2025

	3	0 November	3	0 November	30 June
		2025 \$		2024 \$	2025 \$
		*		*	•
RESERVES					
Cash Backed					
Balance at beginning of reporting period		55,342,512		46,653,582	46,653,582
Aggregate transfers to Retained Earnings		(614,638)		(81,815)	(1,409,609)
Aggregate transfers from Retained Earnings		1,551,588		1,571,174	10,098,538
Balance at end of reporting period	\$	56,279,462	\$	48,142,941	\$ 55,342,512
Non - Cash Backed					
Asset Revaluation Reserve		673,731,800		651,952,827	673,761,529
Balance at end of reporting period	\$	673,731,800	\$	651,952,827	\$ 673,761,529
TOTAL RESERVES	\$	730,011,261	\$	700,095,768	\$ 729,104,041
RETAINED EARNINGS					
RETAINED EARNINGS					
Balance at beginning of reporting period		150,976,182		151,059,423	151,059,423
Realised Revaluation Reserve		29,729		(9,295)	402,618
Change in Net Assets from Operations		42,594,246		34,142,266	8,203,071
Aggregate transfers to Reserves		(1,551,588)		(1,571,174)	(10,098,538)
Aggregate transfers from Reserves		614,638		81,815	1,409,609
Balance at end of reporting period	\$	192,663,207	\$	183,703,036	\$ 150,976,182
TOTAL EQUITY	\$	922,674,469	\$	883,798,804	\$ 880,080,223

City of South Perth Statement of Financial Activity 30 November 2025

Original Budget 2025/26	Revised Budget 2025/26		YTD Revised Budget	YTD Actual	YTD Variance Revised Budget	Note	YTD % Variance Revised Budget
		OPERATING ACTIVITIES					
47 742 072	47 742 072	Revenue from Operating Activities	47 602 267	47 675 000	(15, 450)		00/
47,742,872	47,742,872	Rates revenue	47,692,367	47,675,908	(16,459)	U	0%
21,445,010 2,068,700	21,445,010 2,068,700	Fees and charges Grants, subsidies and contributions	14,801,411 285,660	15,052,413 615,744	251,002 330,084	F F	2% 116%
10,027,989	10,027,989	Service charges	10,027,989	10,039,240	11,251	F	0%
4,333,538	4,333,538	Interest revenue	2,053,938	2,081,014	27,076	F	1%
539,000	539,000	Other revenue	193,014	201,480	8,466	F	4%
333,000	333,000	other revenue	155,014	201,400	0,400		470
86,157,109	86,157,109		75,054,380	75,665,799	611,419	F	1%
		Evacuations from approxima activities					
29,648,151	29,648,151	Expenditure from operating activities Employee expenses	12,904,485	12,648,137	256,348	F	2%
37,846,043	37,846,043	Materials and contracts	13,389,412	13,231,604	157,808	F	1%
2,096,000	2,096,000	Utility charges	794,471	777,668	16,803	F	2%
724,500	724,500	Insurance expenses	724,500	699,788	24,712	F	3%
14,296,224	14,296,224	Depreciation and amortisation	5,984,767	6,209,935	(225,168)	Ü	-4%
1,312,344	1,312,344	Other expenses	268,901	241,100	27,801	F	10%
231,401	231,401	Interest expenses	90,710	90,710	-		0%
86,154,663	86,154,663		34,157,246	33,898,943	258,303	F	1%
2,446	2,446	Net Operating Surplus/ (Deficit)	40,897,134	41,766,856	869,722	F	2%
2,440	2,440	Net Operating Surplus/ (Dentity	40,857,134	41,700,030	803,722		270
		Operating activities excluded from budgeted deficiency					
14,296,224	14,296,224	Depreciation excluded from operating activity	5,984,767	6,209,935	(225,168)	U	-4%
(7,551,542)	(7,551,542)	Underground Power	(7,551,542)	(7,568,055)	(16,513)	U	0%
6,747,129	6,747,129	Amount attributable to Operating Activities	39,330,358	40,408,736	1,078,377	F	3%
		INVESTING ACTIVITIES - INFLOWS / (OUTFLOWS)					
3,399,299	9,308,131	Capital grants, subsidies and contributions	1,307,215	778,400	(528,815)	U	-40%
399,720	399,720	Proceeds on Disposal of Assets	136,220	209,708	73,488	F	54%
(20,274,565)	(25,456,959)	Payments for purchase of property, plant & equipment	(3,463,177)	(2,577,768)	885,409	F	26%
(11,349,510)	(15,259,117)	Payments for construction of infrastructure	(4,320,041)	(2,437,672)	1,882,369	F	44%
(27,825,056)	(31,008,225)	Amount attributable to Investing Activities	(6,339,783)	(4,027,332)	2,312,451	F	36%
		FINANCING ACTIVITIES - INFLOW / (OUTFLOWS)					
10,942,612	17,577,338	Transfers from cash backed reserves (restricted assets)	574,793	614,638	39,845	F	7%
55,919	55,919	Proceeds from self supporting loans	27,013	27,014	1	F	0%
6,215,298	6,215,298	Underground Power	5,115,000	4,999,418	(115,582)	Ü	-2%
(3,486,139)	(3,486,139)	Loan Principal Repayments	(1,672,076)	(1,672,076)	(113,302)		0%
(12,758,910)	(12,758,909)	Transfers to Reserves	(1,329,306)	(1,551,588)	(222,282)	U	-17%
-	(5,313,322)	Movement in Cash Backed Grant Obligations	(646,607)	(82,405)	564,202	F	87%
12,500,000	12,500,000	Proceeds from New Borrowings	-	-	-		0%
13,468,780	14,790,185	Amount attributable to Financing Activities	2,068,816	2,335,000	266,184	F	13%
		MOVEMENT IN SURPLUS OR DEFICIT					
7,609,147	7,609,147	Surplus or deficit at the start of the financial year	7,609,147	14,383,969	6,774,822	F	89%
6,747,129	6,747,129	Amount attributable to operating activities	39,330,358	40,408,736	1,078,377	F	3%
(27,825,056)	(31,008,225)	Amount attributable to operating activities	(6,339,783)	(4,027,332)	2,312,451	F	36%
13,468,780	14,790,185	Amount attributable to financing activities	2,068,816	2,335,000	266,184	F	13%
13,400,780	(1,861,764)	Surplus or deficit at the end of the period	42,668,539	53,100,373	10,431,834	F	24%
	(-,002),04)	and the period	,000,000	55,200,575	20, .02,004	•	2-773

City of South Perth 2025/2026 Operating Revenue and Expenditure Budget Versus Actual

30-November-2025

Key Responsibility Area	YTD Revised	YTD Actual	Variance	Var F/U	Var %	Revised Budget	Original Budget
	Budget \$	\$	\$			\$	\$
REVENUE							
Corporate Services							
Governance							
Animal Care Facility	130,419	136,018	5,599	F	4%	204,700	204,700
Fire Prevention	4,000	17,722	13,722	F	343%	5,900	5,900
Parking	1,074,583	1,073,143	(1,441)	U	0%	2,732,500	2,732,500
Rangers	5,408	10,978	5,570	F	103%	8,900	8,900
Property Management - Commercial	156,000	131,794	(24,206)	U	-16%	312,000	312,000
Recoverable Costs	65,393	55,523	(9,870)	U	-15%	130,000	130,000
Total Revenue - Governance	1,435,803	1,425,177	(10,627)	U	-1%	3,394,000	3,394,000
Finance							
Investment Activities	1,776,597	1,898,063	121,466	F	7%	4,760,134	4,760,134
Financial Services	1,350	1,506	156	F	12%	3,100	3,100
Rating Services	48,366,148	48,403,564	37,416	F	0%	48,809,072	48,809,072
Total Revenue - Finance	50,144,095	50,303,133	159,038	F	0%	53,572,306	53,572,306
Information System				١.			
Information Services	-	375	375	F	100%	-	-
Total Revenue - Information System	-	375	375	F	100%	-	-
People & Performance							
Human Resources	-	-	-	_	0%	2,300	2,300
Total Revenue - People & Performance			-	_		2,300	2,300
Corporate Services Total	51,579,898	51,728,685	148,787	F	0%	56,968,606	56,968,606
Development & Community Services							
,							
Community, Culture & Recreation							
Community Projects	22,000	545	(21,455)	U	-98%	87,000	87,000
Community Events	20,000	39,362	19,362	F	97%	54,000	54,000
Major Events	-	-	-		0%	15,000	15,000
Public Art	-	-	-		0%	6,000	6,000
Facility Hire	243,750	264,074	20,324	F	8%	585,000	585,000
Recreation Admin	112,950	90,830	(22,120)	U	-20%	184,700	184,700
George Burnett Leisure Centre Operations	137,500	139,714	2,214	F	2%	258,000	258,000
Total Revenue - Community, Culture & Recreation	536,200	534,525	(1,675)	U	0%	1,189,700	1,189,700
Library Services							
Library Services	2,817	121	(2,695)	U	-96%	4,000	4,000
Civic Centre Library	9,083	9,300	217	F	2%	20,000	20,000
Manning Library	5,000	4,749	(251)	U	-5%	8,700	8,700
Old Mill	2,000	3,289	1,289	F	64%	2,000	2,000
Total Revenue - Library Services	18,900	17,459	(1,441)	U	-8%	34,700	34,700
Development Services	212.21	212.22		_			,
Planning Services	242,916	243,282	365	F	0%	655,000	655,000
Building Services	203,167	194,183	(8,984)	U	-4%	422,800	422,800
Pool Services	215,000	212,519	(2,481)	U	-1%	215,000	215,000
Health Services	11,700	00.044	(11,700)	U	-100%	11,700	11,700
Preventative Services	68,750	88,044	19,294	F U	28%	125,000	125,000
Total Revenue - Development Services	741,533	738,027	(3,506)		0%	1,429,500	1,429,500
Development & Community Services Total	1,296,633	1,290,011	(6,622)	υ	-1%	2,653,900	2,653,900

Key Responsibility Area	YTD	YTD	Variance	Var	Var	Revised	Original
	Revised	Actual		F/U	%	Budget	Budget
	Budget \$	\$	\$			\$	\$
Infrastructure							
Engineering							
Network Operations	24,970	27,700	2,730	F	11%	130,600	130,600
Underground Power	10,027,989	10,039,240	11,251	F	0%	10,027,989	10,027,989
Roads and Drainage	105,104	312,146	207,042	F	197%	769,300	769,300
Total Revenue - Engineering	10,158,063	10,379,086	221,023	F	2%	10,927,889	10,927,889
Parks and Environment CPGC	2 262 059	2 425 007	162 120	F	70/	F 406 F10	F 406 F10
Park Operations	2,262,958 119,364	2,425,087 129,433	162,129 10,069	F	7% 8%	5,406,510 385,000	5,406,510 385,000
Total Revenue - Parks and Environment	2,382,322	2,554,520	172,198	F	7%	5,791,510	5,791,510
Waste, Fleet & Facilities		-,,				2,122,222	2,,
Fleet Management	9,839	10,561	722	F	7%	30,000	30,000
Recycling Centre	44,900	53,378	8,478	F	19%	112,000	112,000
Waste Collection	9,582,725	9,647,387	64,662	F	1%	9,673,204	9,673,204
Recycling Collection	0.627.464	2,172	2,172	F	100%	0.015.204	0.015.204
Total Revenue - Waste, Fleet & Facilities Infrastructure Total	9,637,464	9,713,497	76,034	_	1%	9,815,204	9,815,204
intrastructure rotal	22,177,848	22,647,103	469,255	F	2%	26,534,603	26,534,603
Total Revenue	75,054,380	75,665,799	611,419	F	1%	86,157,109	86,157,109
EXPENDITURE							
Office of the CEO							
office of the ceo							
Office of the CEO							
Office of the CEO	280,811	266,896	13,915	F	5%	647,716	647,716
Total Expense - Office of the CEO	280,811	266,896	13,915	F	5%	647,716	647,716
Office of the CEO Total	280,811	266,896	13,915	F	5%	647,716	647,716
Corporate Services							
Director of Corporate Services							
Corporate Services	126,991	120,695	6,296	F	5%	300,296	300,296
Total Expense - Director of Corporate Services	126,991	120,695	6,296	F	5%	300,296	300,296
Customer, Communications & Engagement							
Customer Services Admin	563,655	564,446	(791)	U	0%	1,358,831	1,358,831
Marketing & Communications	340,787	338,455	2,332	F	1%	802,431	802,431
Publications	18,750	2,520	16,230	F	87%	45,000	45,000
Total Expense - Customer, Communications & Engagement	923,192	905,421	17,771	F	2%	2,206,262	2,206,262
Finance Investment Activities	44,943	44,943			0%	128,395	128,395
Financial Services	1,543,956	1,383,673	160,283	F	10%	2,777,945	2,777,945
Rating Services	138,424	187,907	(49,482)	U	-36%	662,547	662,547
Total Expense - Finance	1,727,323	1,616,522	110,800	F	6%	3,568,888	3,568,888
Information Systems							
Information Services	2,275,067	2,255,302	19,766	F	1%	5,571,298	5,571,298
Records Management	106,147	83,309	22,837 42,603	F	22%	250,709	250,709
	2 201 211		47 603	F	2%	5,822,007	5,822,007
Total Expense - Information Systems	2,381,214	2,338,611	42,000				
Total Expense - Information Systems Governance				U	-1%		1.223.863
Total Expense - Information Systems	2,381,214 454,938 264,958	457,307 240,989	(2,369) 23,969	U	-1% 9%	1,223,863 723,904	1,223,863 723,904
Total Expense - Information Systems Governance Governance Admin	454,938	457,307	(2,369)			1,223,863	
Total Expense - Information Systems Governance Governance Admin Council Members	454,938 264,958	457,307 240,989	(2,369) 23,969	F	9%	1,223,863 723,904	723,904
Total Expense - Information Systems Governance Governance Admin Council Members Council Functions Animal Care Facility Fire Prevention	454,938 264,958 81,936 148,903 12,875	457,307 240,989 68,605 134,748 8,479	(2,369) 23,969 13,330 14,155 4,395	F F F	9% 16% 10% 34%	1,223,863 723,904 209,522 353,147 85,808	723,904 209,522 353,147 85,808
Total Expense - Information Systems Governance Governance Admin Council Members Council Functions Animal Care Facility Fire Prevention Parking	454,938 264,958 81,936 148,903 12,875 400,273	457,307 240,989 68,605 134,748 8,479 400,496	(2,369) 23,969 13,330 14,155 4,395 (223)	F F F U	9% 16% 10% 34% 0%	1,223,863 723,904 209,522 353,147 85,808 1,056,468	723,904 209,522 353,147 85,808 1,056,468
Total Expense - Information Systems Governance Governance Admin Council Members Council Functions Animal Care Facility Fire Prevention Parking Rangers	454,938 264,958 81,936 148,903 12,875 400,273 276,701	457,307 240,989 68,605 134,748 8,479 400,496 270,156	(2,369) 23,969 13,330 14,155 4,395 (223) 6,545	F F F U F	9% 16% 10% 34% 0% 2%	1,223,863 723,904 209,522 353,147 85,808 1,056,468 613,499	723,904 209,522 353,147 85,808 1,056,468 613,499
Total Expense - Information Systems Governance Governance Admin Council Members Council Functions Animal Care Facility Fire Prevention Parking Rangers Property Management - Commercial	454,938 264,958 81,936 148,903 12,875 400,273 276,701 17,529	457,307 240,989 68,605 134,748 8,479 400,496 270,156 18,354	(2,369) 23,969 13,330 14,155 4,395 (223) 6,545 (825)	F F F U F U	9% 16% 10% 34% 0% 2%	1,223,863 723,904 209,522 353,147 85,808 1,056,468 613,499 34,800	723,904 209,522 353,147 85,808 1,056,468 613,499 34,800
Total Expense - Information Systems Governance Governance Admin Council Members Council Functions Animal Care Facility Fire Prevention Parking Rangers	454,938 264,958 81,936 148,903 12,875 400,273 276,701	457,307 240,989 68,605 134,748 8,479 400,496 270,156	(2,369) 23,969 13,330 14,155 4,395 (223) 6,545	F F F U F	9% 16% 10% 34% 0% 2%	1,223,863 723,904 209,522 353,147 85,808 1,056,468 613,499	723,904 209,522 353,147 85,808 1,056,468 613,499

Key Responsibility Area	YTD	YTD	Variance	Var	Var	Revised	Original
	Revised	Actual		F/U	%	Budget	Budget
	Budget \$	\$	\$			\$	\$
People & Performance	•						
Organisational Performance	192,741	194,749	(2,009)	U	-1%	486,915	486,915
Human Resources	494,233	529,490	(35,257)	U	-7%	1,337,524	1,337,524
Work Health & Safety	209,774	149,061	60,713	F	29%	511,671	511,671
Total Expense - People & Performance	896,747	873,300	23,448	F	3%	2,336,111	2,336,111
Corporate Services Total	7,812,639	7,560,429	252,210	F	3%	18,779,021	18,779,021
Development & Community Services							
Director of Development & Community Services							
Development & Community Services	112,556	117,077	(4,520)	U	-4%	276,399	276,399
Total Expense - Director of Development & Community Services	112,556	117,077	(4,520)	U	-4%	276,399	276,399
Community, Culture & Recreation							
CCR Admin	276,583	314,623	(38,040)	U	-14%	880,134	880,134
Community Projects	198,609	189,470	9,139	F	5%	826,593	826,593
Citizens Centre - South Perth	34,794	18,859	15,935	F	46%	113,075	113,075
Citizens Centre - Manning	71,051	68,267	2,784	F	4%	167,057	167,057
Community Events	393,103	352,537	40,566	F	10%	1,006,186	1,006,186
Major Events	-	-	-	ı	0%	95,000	95,000
Summer Events	52,000	49,071	2,929	F	6%	223,000	223,000
Functions	20,000	17,755	2,245	F	11%	54,000	54,000
Public Art	27,937	27,683	254	F	1%	76,354	76,354
Facility Hire	249,782	265,432	(15,650)	U	-6%	561,160	561,160
George Burnett Leisure Centre Operations	279,650	241,243	38,407	F	14%	636,429	636,429
Total Expense - Community, Culture & Recreation	1,603,509	1,544,940	58,569	F	4%	4,638,987	4,638,987
Library Services							
Civic Centre Library	784,212	840,155	(55,943)	U	-7%	1,823,932	1,823,932
Manning Library	450,788	431,305	19,484	F	4%	1,074,547	1,074,547
Old Mill	14,577	7,356	7,221	F	50%	34,857	34,857
Heritage House	15,507	21,040	(5,533)	U	-36%	37,065	37,065
Total Expense - Library Services	1,265,084	1,299,855	(34,771)	U	-3%	2,970,402	2,970,402
Development Services							
Planning Services	604,940	553,024	51,916	F	9%	1,393,779	1,393,779
Compliance	92,063	80,276	11,787	F	13%	222,722	222,722
Building Services	204,788	188,397	16,390	F	8%	484,145	484,145
Health Services	265,757	249,217	16,540	F	6%	629,362	629,362
Analytical Services	10,625	10,349	276	F	3%	13,500	13,500
Pest Control	4,000	570	3,430	F	86%	50,000	50,000
Total Expense - Development Services	1,182,173	1,081,834	100,340	F	8%	2,793,509	2,793,509
Strategic Planning				ı			
Strategic Planning	172,957	102,692	70,266	F	41%	504,509	504,509
Total Expense - Strategic Planning Development & Community Services Total	172,957 4,336,280	102,692 4,146,398	70,266 189,882	F	41% 4%	504,509 11,183,806	504,509 11,183,806
Infrastructure	,	,					, ,
inn astructure							
Director Infrastructure Services				l			
Director Infrastructure Services	127,746	119,890	7,855	F	6%	355,140	355,140
Total Expense - Director Infrastructure Services	127,746	119,890	7,855	F	6%	355,140	355,140
Assets and Infrastructre Support							
Assets and Infrastructure Support	509,091	466,550	42,541	F	8%	1,404,380	1,404,380
Total Expense - Assets and Infrastructre Support	509,091	466,550	42,541	F	8%	1,404,380	1,404,380
Engineering							
Engineering Administration	192,800	152,086	40,714	F	21%	531,012	531,012
Civil Design	362,463	261,269	101,194	F	28%	958,513	958,513
Network Operations	31,167	44,744	(13,577)	U	-44%	295,000	295,000
Underground Power	3,872,393	3,872,393	-	l	0%	10,159,299	10,159,299
Bridges, Jetties and Boardwalks	12,500	3,473	9,027	F	72%	30,000	30,000
Roads and Drainage	4,576,354	4,748,808	(172,454)	U	-4%	11,713,714	11,713,714
Total Expense - Engineering	9,047,676	9,082,771	(35,095)	U	0%	23,687,537	23,687,537

Key Responsibility Area	YTD	YTD	Variance	Var	Var	Revised	Original
	Revised	Actual		F/U	%	Budget	Budget
	Budget	\$	\$			\$	\$
	\$						
Park and Environment							
Parks and Environment Administration	115,812	130,622	(14,811)	U	-13%	375,110	375,110
CPGC	1,842,595	1,704,922	137,673	F	7%	4,590,883	4,590,883
Park Operations	4,806,589	5,053,717	(247,128)	U	-5%	11,876,991	11,876,991
Total Expense - Parks and Environment	6,764,995	6,889,261	(124,266)	U	-2%	16,842,984	16,842,984
Waste, Fleet & Facilities							
Waste, Fleet and Facilities Administration	254,648	309,854	(55,206)	U	-22%	744,692	744,692
Environment	276,860	211,657	65,203	F	24%	688,778	688,778
Fleet Management	815,921	845,045	(29,124)	U	-4%	1,458,668	1,458,668
Recycling Centre	220,349	280,809	(60,460)	U	-27%	532,790	532,790
Waste Collection	1,771,204	1,862,182	(90,978)	U	-5%	4,954,022	4,954,022
Recycling Collection	493,832	448,928	44,904	F	9%	1,270,340	1,270,340
Building & Assets	1,445,194	1,408,273	36,921	F	3%	3,604,791	3,604,791
Total Expense - Waste, Fleet & Facilities	5,278,007	5,366,747	(88,740)	U	-2%	13,254,079	13,254,079
Infrastructure Total	21,727,516	21,925,220	(197,704)	υ	-1%	55,544,120	55,544,120
Total Expenditure	34,157,246	33,898,943	258,303	F	1%	86,154,663	86,154,663
Net Position	40,897,134	41,766,856	869,722	F	2%	2,446	2,446

City of South Perth 2025/2026 - Significant Variance Analysis 30-November-2025 (Budget Versus Actual)

1. Operating Revenue and Expenditure by Business Unit

Key Responsibility Area	YTD	YTD	Variance	Var	Var	Revised	Original	Variance Analysis & Commentary
,,	Revised	Actual		1		Budget	Budget	Significant Variances: \$10,000 or 10% the
	Budget	7101001		F/U	%	o a a get	Suager	greater of
	(\$)	(\$)	(\$)	.,•	~	(\$)	(\$)	greater c,
REVENUE								
Directorate - Corporate Services								
IT	-	375	375	F	100%	-	-	Permanent favourable in Miscellaneous revenue.
Finance	50,144,095	50,303,133	159,038	F	0%	53,572,306		Permanent favourable in Interest revenue - Pre interest rates (\$20k). Variance due to FAG Grants (\$140k)
Governance	1,435,803	1,425,177	(10,627)	U	-1%	3,394,000	3,394,000	Unfavourable due to timing, Rental Income (\$24k), Recoup (\$10k), Parking meter revenues (\$29k) offset by Infringements (\$53k)
People & Performance	-	-	-	-		2,300	2,300	
Total Revenue - Corporate Services	51,579,898	51,728,685	148,787	F	0%	56,968,606	56,968,606	
Directorate - Development & Community Se	ervices							
Community, Culture & Recreation	536,200	534,525	(1,675)	U	0%	1,189,700	1,189,700	Insignificant Variance
Library Services	18,900	17,459	(1,441)	U	-8%	34,700	34,700	Insignificant Variance
Development Services	741,533	738,027	(3,506)	U	0%	1,429,500	1,429,500	Insignificant Variance
Total Revenue - Development & Community Services	1,296,633	1,290,011	(6,622)	U	-1%	2,653,900	2,653,900	
Directorate - Infrastructure Services								
Engineering	10,158,063	10,379,086	221,023	F	2%	10,927,889	10,927,889	Permanent variance, Underground power Kensington (\$12k). Timing variance, Grant (\$194k) and Contributions (\$11k)
Parks and Environment	2,382,322	2,554,520	172,198	F	7%	5,791,510	5,791,510	Favourable timing variance mainly in Collier Parl Golf course
Waste, Fleet & Facilities	9,637,464	9,713,497	76,034	F	1%	9,815,204	9,815,204	Favourable permanent variance, mainly in Rubbish service charges (\$56k)
Total Revenue - Infrastructure Services	22,177,848	22,647,103	469,255	F	2%	26,534,603	26,534,603	
Total Revenue	75,054,380	75,665,799	611,419	F	1%	86,157,109	86,157,109	

EXPENDITURE								
Chief Executive's Office								
Office of the CEO	280,811	266,896	13,915	F	5%	647,716	647,716	Favourable due to timing, mainly in Consultants.
Total Expense - Chief Executive's Office	280,811	266,896	13,915	F	5%	647,716	647,716	
Directorate of Corporate Services								
Director of Corporate Services	126,991	120,695	6,296	F	5%	300,296	300,296	Insignificant Variance
Customer, Communications & Engagement	923,192	905,421	17,771	F	2%	2,206,262	2,206,262	Favourable due to timing, Subscriptions (\$23k), Community Publications (\$13k), Signage and Banners (\$16k), Consultants (\$19k), Marketing & Promotions (\$17k), Advertising (\$5k) and Conferences (\$5k) offset by Salaries and Wages (\$80k).
Finance	1,727,323	1,616,522	110,800	F	6%	3,568,888	3,568,888	Favourable partly permanent, mainly in Salaries and Wages due to vacancies
Information Systems	2,381,214	2,338,611	42,603	F	2%	5,822,007	5,822,007	Favourable due to timing Repair and maintenance equipment (\$32k) and Assets Purchase under \$5k (\$15k) offset by Miscellaneous expenses (\$3k)
Governance	1,757,173	1,705,880	51,293	F	3%	4,545,458	4,545,458	Favourable due to timing, Legal services (\$12k), Catering & Hospitality (\$11k), Ticket Machine maintenance, Licensing & Hosting (\$23k) and Bank Fees & Charges (\$6k)
People & Performance	896,747	873,300	23,448	F	3%	2,336,111	2,336,111	Favourable mainly due to Consultants.
Total Expense - Corporate Services	7,812,639	7,560,429	252,210	F	3%	18,779,021	18,779,021	
Director of Development & Community Servi	ices							
Director of Development & Community Services	112,556	117,077	(4,520)	U	-4%	276,399	276,399	Insignificant Variance
Community, Culture & Recreation	1,603,509	1,544,940	58,569	F	4%	4,638,987	4,638,987	Favourable timing variance mainly due to Christmas decorations (\$50k), Assets purchase under \$5k (\$20k) and offset by Permanent variance Emerging Artist awards (\$7k) and Depreciation (\$6k)
Library Services	1,265,084	1,299,855	(34,771)	U	-3%	2,970,402	2,970,402	Unfavourable variance mainly due to partly permanent Salaries and Wages
Development Services	1,182,173	1,081,834	100,340	F	8%	2,793,509	2,793,509	Favourable partly permanent variance mainly in Salaries and Wages
Strategic Planning	172,957	102,692	70,266	F	41%	504,509	504,509	Favourable timing variance mainly due to Precinct studies.
Total Expense - Development & Community Services	4,336,280	4,146,398	189,882	F	4%	11,183,806	11,183,806	

Key Responsibility Area	YTD	YTD	Variance	Var	Var	Revised	Original	Variance Analysis & Commentary
	Revised	Actual				Budget	Budget	Significant Variances: \$10,000 or 10% the
	Budget	(4)	(4)	F/U	%	(4)	(4)	greater of
	(\$)	(\$)	(\$)			(\$)	(\$)	
Director Infrastructure Services								
Director Infrastructure Services	127,746	119,890	7,855	F	6%	355,140	355,140	Insignificant Variance
Assets and Infrastructure Support	509,091	466,550	42,541	E	8%	1,404,380	1,404,380	Favourable timing variance mainly due to timing
Assets and impastructure support	303,031	400,550	42,541		070	1,404,500	1,404,500	of Salaries and Wages.
Engineering	9,047,676	9,082,771	(35,095)	U	0%	23,687,537	23,687,537	Unfavourable timing variance mainly in Street
00	-,,	-,,	,,,	_		,,	,,	sweeping
Parks and Environment	6,764,995	6,889,261	(124,266)	U	-2%	16,842,984	16,842,984	Unfavourable variance partly permanent mainly
								in depreciation. Unfavourable timing mainly due to Kerb General
								waste collection (\$281k) offset by Waste &
Waste, Fleet & Facilities	5,278,007	5,366,747	(88,740)	U	-2%	13,254,079	13,254,079	Resource Management program (\$134k), Kerb
	5,213,123	.,,.	,,-					Recycling collection (\$55k) and Stationery and
								supplies (\$4k)
Total Expense - Infrastructure Services	21,727,516	21,925,220	(197,704)	U	-1%	55,544,120	55,544,120	
Total Expenditure	34,157,246	33,898,943	258,303	F	1%	86,154,663	86,154,663	
Net Position	40,897,134	41,766,856	869,722	F	2%	2,446	2,446	

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

2. Capital Revenue and Expenditure

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

CAPITAL REVENUE	APITAL REVENUE											
Park	681,607	80,025	(601,582)	U	-88%	3,504,014	1,077,875	Underbudget due to timing. Richardson Park Sports lighting and George Burnett Park Sports lighting.				
Roads	512,350	523,175	10,825	F	2%	2,197,721	1,902,924	Variance due to timing. Elderfield St - Trumper to Kilkenny, MRRG and Manning Rd (A) - WB - Drogheda to Waterford, MRRG.				
Building	113,258	142,114	28,856	F	25%	3,606,396	418.500	Variance due to timing. All Genders Changerooms Renewal.				
Artworks	1	33,086	33,086	F	100%	,	-	Public Art Contribution				
Total Capital Revenue	1,307,215	778,400	(528,815)	U	-40%	9,308,131	3,399,299					

CAPITAL EXPENDITURE								
Drainage	22,500		22.500	F	100%	200,000	200,000	I
Pathways	305,000	251,402	53,598	F	18%	715,000	715,000	Underbudget due to timing. Unwin Cres - Redmond St to Sulman Ave (\$24k), Slab Replacement Program (\$21k) and Ruth St – Brittain St to Eleanor St (Pathway) (\$11k).
Roads	1,771,838	1,117,164	654,674	F	37%	3,701,871	3,532,900	Underspent due to timing. Manning Rd (8) - E8 - Kent to Gillon, MRRG (\$312k), Manning Rd (A) - WB - Drogheda to Waterford, MRRG (\$191k), Road Rehab - Crawshaw Cr - Lay St to Perther Rd (\$107k), Labouchere Rd - NB - Hardy to Charles, MRRG (\$69k), Elderfield St - Trumper to Kilkenny, MRRG (\$23k) and Second Ave - First Ave to Landsdowne Rd (\$17k). Offset by Jackson Rd - Wandarra Cl to Cul De Sac (\$43k) and Road Rehab - Dyson St - Market St to Vista St (\$19k).
Buildings	1,433,177	1,387,870	45,307	F	3%	9,855,989	4,783,595	Underbudget due to timing. Operations Centre relocation of bulk materials storage bins (\$70k), Fire Asset Upgrade - Design and Construct (\$46k), Comer - Public Toilets Upgrade Works (\$47k), Ops Centre Security operational area gates/auto entry (\$42k), All Gender changeroom projects (\$37k), Clydesdale Park Operations Depot Safety Alterations (\$22k) and Roof Access Improvements (\$20k). Offset by Building Minor Works Ad hoc Program (\$65k), HVAC Replacement Program (\$65k), Coode Street Public Toilet New (\$46k), Neil McDougall Public Toilet (\$25k) and Civic Centre meeting room upgrade (\$15k).
Lighting	861,838	178,981	682,857	F	79%	3,376,346	765,460	Underspent due to timing. Richardson Park Sports lighting (\$391k), George Burnett Park Sports lighting (\$145k), Sir James Mitchell Park Lighting Upgrade (\$99k), Festive Lights (\$27k) and Challenger Reserve and Sports lighting (\$25k).
Security	75,000	-	75,000	F	100%	135,000	135,000	
Technology	-	-	-	-		357,500	247,500	
Artworks	-	5,700	(5,700)	U	-100%	440,000	440,000	Timing. Sculpture project.
Collier Park Golf Course	1,974,129	901,979	1,072,150	F	54%	14,324,144		Underspent due to timing. CPGC Pro-shop, Clubhouse and Driving Range (\$544k), CPGC Stormwater Drainage, Sewer Pump Station and Main (\$285), CPGC - Plant & Fleet (\$152k), CPGC Concrete pathways (\$59k), CPGC Green Construction (\$18k) and CPGC Lake Fill Pipe Replacement (\$15k).
Plant and Fleet Management	275,000	254,163	20,837	F	8%	1,165,000	1,165,000	Fleet replacement (\$21k)
Foreshore & Natural Areas	615,000	422,286	192,714	F	31%	3,316,252	2,851,070	Underbudget due to timing. SJMP Irrigation replacement (\$222k) and SPF NODE 2 - Coode St - Design (\$22k). Offset by Hurlingham - Living Stream (\$38k).
Park and Reserves	274,390	224,973	49,417	F	18%	1,806,110	1,736,080	Underspent due to timing. Lake Tondut & Hurlingham lake aerators (\$32k), Elderfield/ Sandon Park Boardwalk replacement (\$21k) and Moresby Street Centre Activation (\$15k). Offset by Irrigation Asset Replacement Program (\$10k) and Furniture - Park Replacement (\$6k).
Waste Management	99,500	44,609	54,891	F	55%	578,470	578,470	Timing variance. Recycling Centre 30m3 sq bulk bin Program (\$34k) and Recycling Centre Perimeter Security (\$18k).

Key Responsibility Area	YTD Revised Budget (\$)	YTD Actual (\$)	Variance (\$)	Var F/U	Var %	Revised Budget (\$)	Original Budget (\$)	<u>Variance Analysis & Commentary</u> Significant Variances: \$10,000 or 10% the greater of
Local Road Traffic Management	75,846	225,499	(149,653)	U	-197%	669,394	360,000	Variance due to timing. Dyson St - Canning Hwy Intersection, Black Spot (\$155k) and Morrisson Pedestrian Crossing Opposite Penros (\$22k). Offset by Non Advertising Bus Shelter and Slab Replacement Program (\$19k).
Parking Facilities	-	815	(815)	U	-100%	75,000	75,000	Timing variance. Car Park/Road Rehab Programme - Car Park Anstey St
Total Capital Expenditure	7,783,218	5,015,440	2,767,778	F	36%	40,716,076	31,624,075	
Net Position	(6,476,003)	(4,237,040)	2,238,962	F	35%	(31,407,945)	(28,224,776)	

City of South Perth 2025/2026 Capital Revenue and Expenditure Budget Versus Actual 30-November-2025

Key Responsibility Area	YTD Revised Budget \$	YTD Actual \$	Variance \$	Var F/U	Var %	Revised Budget \$	Original Budget \$
CAPITAL REVENUE							
Park Operations	681,607	80,025	(601,582)	U	-88%	3,504,014	1,077,875
Roads	512,350	523,175	10,825	F	2%	2,197,721	1,902,924
Building	113,258	142,114	28,856	F	25%	3,606,396	418,500
Artworks	-	33,086	33,086	F	-100%	-	-
Total Revenue	1,307,215	778,400	(528,815)	U	-40%	9,308,131	3,399,299
CAPITAL EXPENDITURE							
Drainage							
Drainage Upgrade (From Stormwater Management Plan)	-	-	-			10,000	10,000
Outfall Upgrade - Hurlingham Lake	5,000	-	5,000	F	100%	20,000	20,000
Outfall Upgrade - Lake Douglas	5,000	-	5,000	F	100%	20,000	20,000
Sump Fences and Gates Renewal	12,500	-	12,500	F	100%	150,000	150,000
Drainag	e 22,500	-	22,500	F	100%	200,000	200,000
Pathways							
Pathways - Minor Improvement	15,000	16,900	(1,900)	U	-13%	30,000	30,000
Ruth St – Brittain St to Eleanor St (Pathway)	35,000	24,240	10,760	F	31%	35,000	35,000
Slab Replacement Program	230,000	209,448	20,552	F	9%	500,000	500,000
Unwin Cres - Redmond St to Sulman Ave	25,000	815	24,185	F	97%	150,000	150,000
Pathway	s 305,000	251,402	53,598	F	18%	715,000	715,000
Roads Anstey Street Pedestrian Crossing	5,000	5,100	(100)	U	-2%	116,310	
Douglas Ave - Mill Point to Shaftesbury, MRRG	5,000	5,100	(100)	0	-270	571,100	571,100
Elderfield St - Trumper to Kilkenny, MRRG	274,800	251,744	23,056	F	8%	274,800	274,800
Jackson Rd - Wandarra Cl to Cul De Sac	220,000	262,601	(42,601)	U	-19%	220,000	220,000
Labouchere Rd - NB - Hardy to Charles, MRRG	68,950	202,001	68,950	F	100%	137,900	137,900
Manning Rd (A) - WB - Drogheda to Waterford, MRRG	191,200	_	191,200	F	100%	382,400	382,400
Manning Rd (B) - EB - Kent to Gillon, MRRG	311,850		311,850	F	100%	623,700	623,700
Redmond Street – Raised platforms	-	-	-			150,000	150,000
Road Rehab - Crawshaw Cr - Lay St to Perther Rd	400,000	292,516	107,484	F	27%	500,000	500,000
Road Rehab - Dyson St - Market St to Vista St	90,000	109,471	(19,471)	U	-22%	120,000	120,000
Road Rehab - Roseberry Ave - Jameson St to Mill Point Rd		815	(815)	U	-100%	280,000	280,000
ROW #77 - Betwix Coode & Labouchere - Alston to Greenoch	-	815	(815)	U	-100%	73,000	73,000
Second Ave - First Ave to Landsdowne Rd	170,000	153,315	16,685	F	10%	200,000	200,000
Traffic/Black Spot - Landsdown - Left in Upgrade	40,038	40,788	(750)	U	-2%	52,661	-
Road	s 1,771,838	1,117,164	654,674	F	37%	3,701,871	3,532,900
Buildings			(
Asbestos Replacement Program	5 760	4,565	(4,565)	U	-100%	79,640	79,640
Bill Grayden Reserve All Genders Changerooms Renewal	5,760	1,759	4,001	F	69%	105,760	454.370
Building Minor Works Ad hoc Program	45,000	113,335	(68,335)	U F	-152%	451,270	451,270
Challenger Reserve All Genders Changerooms Renewal Civic and Admin IT Area Office Fit out Renewal	3,000 117,975	2,259 119,345	741 (1,370)	U	25% -1%	157,586 117,975	
Civic Centre BMS	5,000	7,207	(2,207)	U	-44%	149,040	
Civic Centre meeting room upgrade	30,000	44,955	(14,955)	U	-50%	30,000	
Clydesdale Park Operations Depot Safety Alterations	25,120	2,638	22,482	F	89%	164,120	164,120
and the same of th	70,000	55,918	14,082	F	20%	1,508,573	104,120
	, 0,000			F	25%	157,234	
Collier Reserve All Genders Changerooms Additional	3.000	2.259	741				
Collier Reserve All Genders Changerooms Additional Collier Reserve All Genders Changerooms Renewal	3,000 46.957	2,259	741 46.957				
Collier Reserve All Genders Changerooms Additional Collier Reserve All Genders Changerooms Renewal Comer - Public Toilets Upgrade Works	46,957	-	46,957	F	100%	46,957	
Collier Reserve All Genders Changerooms Additional Collier Reserve All Genders Changerooms Renewal Comer - Public Toilets Upgrade Works Coode Street Public Toilet New	46,957 258,205	303,838	46,957 (45,633)	F U	100% -18%	46,957 1,150,350	265.455
Collier Reserve All Genders Changerooms Additional Collier Reserve All Genders Changerooms Renewal Comer - Public Toilets Upgrade Works Coode Street Public Toilet New Electrical Switchboard Replace Program	46,957 258,205 46,000	303,838 39,195	46,957 (45,633) 6,805	F	100%	46,957 1,150,350 265,455	
Collier Reserve All Genders Changerooms Additional Collier Reserve All Genders Changerooms Renewal Comer - Public Toilets Upgrade Works Coode Street Public Toilet New	46,957 258,205	303,838	46,957 (45,633)	F U F	100% -18% 15%	46,957 1,150,350	265,455 163,690

	YTD	YTD				Revised	Original
Key Responsibility Area	Revised		Variance	Var	Var	Budget	Original Budget
ney nesponsibility ricu	Budget	Actual	\$	F/U	%	\$	\$
HVAC Replacement Program	\$ 433,340	\$ 498,236	(64,896)	U	-15%	789,250	530,910
Manning Community Centre - Accessibility	3,000	4,559	(1,559)	U	-52%	40,000	40,000
Manning Hub BMS	- 3,000	2,561	(2,561)	Ü	-100%	75,000	40,000
Manning Senior Citizen's Centre (Senior Bus Garage)	_	-	,,,,,,			100,000	100,000
Mends St Public Toilets	5,000	-	5,000	F	100%	82,500	82,500
Morris Mundy Reserve All Genders Changerooms Renewal	3,000	2,259	741	F	25%	160,234	· -
Neil McDougall Public Toilet	35,000	60,353	(25,353)	U	-72%	1,031,150	963,000
Operations Centre relocation of bulk materials storage bins	70,000	-	70,000	F	100%	731,500	731,500
Ops Centre Security operational area gates/auto entry	50,000	7,731	42,269	F	85%	516,656	350,000
Richardson Park All Genders Changerooms Renewal	4,000	4,897	(897)	U	-22%	678,495	-
Roof Access Improvements	35,460	15,073	20,387	F	57%	265,460	265,460
Shade at Manning Laneway	-	-				20,000	20,000
South Perth Tennis Club - Design Retrofit UAT	5,000	8,576	(3,576)	U	-72%	580,320	576,050
Buildings	1,433,177	1,387,870	45,307	F	3%	9,855,989	4,783,595
Lighting	1,433,177	1,507,670	43,307	Ė	370	3,033,303	4,700,000
Challenger Reserve and Sports lighting	24,946	183	24,763	F	99%	99,784	
Festive Lights	185,231	158,697	26,534	F	14%	350,691	265,460
George Burnett Park Sports lighting	157,161	12,250	144,911	F	92%	628,644	
Metal light pole inspections and replacements	-	2,778	(2,778)	U	-100%	150,000	150,000
Richardson Park Sports lighting	394,500	3,640	390,860	F	99%	1,578,001	-
Safety lighting across South Perth	-	784	(784)	U	-100%	50,000	50,000
Sir James Mitchell Park Lighting Upgrade	100,000	648	99,352	F	99%	519,226	300,000
Lighting	861,838	178,981	682,857	F	79%	3,376,346	765,460
Security	,					2,2 : 2,2 : 2	7.007.00
ANPR camera on Mill Point Road	-	-	-			30,000	30,000
CCTV Server Storage Expansion	-	-	-			30,000	30,000
CCTV Trailer	75,000	-	75,000	F	100%	75,000	75,000
				_			
Security	75,000	-	75,000	F	100%	135,000	135,000
Technology IT - Civic Centre Servers and Storage	_	-				110,000	
IT - Wireless Network (non public)	[90,000	90,000
South Perth Library (radio frequency identification) RFID	_	_				88,500	88,500
UPS for External Comms Cabinets	_	_	_			69,000	69,000
Technology	-	-	-			357,500	247,500
Artworks							
Murals							
Sculpture Project			(5.700)	l l	4000/	200,000	
	-	5,700	(5,700)	U	-100%	200,000 240,000	200,000 240,000
Artworks	-	5,700	(5,700)		-100%		240,000
Artworks Collier Park Golf Course	-			U	-100%	240,000	240,000 440,000
Collier Park Golf Course CPGC - Concrete pathways	60,000	5,700	(5,700)	U	-100% 99%	240,000 440,000 60,000	240,000 440,000 60,000
Collier Park Golf Course CPGC - Concrete pathways CPGC - Plant & Fleet		5,700 534 3,741	(5,700) 59,466 152,259	U F F	-100% 99% 98%	240,000 440,000 60,000 350,000	240,000 440,000 60,000
Collier Park Golf Course CPGC - Concrete pathways CPGC - Plant & Fleet CPGC - Wash down Bay	60,000 156,000	5,700 534 3,741 534	(5,700) 59,466 152,259 (534)	U F F U	-100% 99% 98% -100%	240,000 440,000 60,000 350,000 39,714	240,000 440,000 60,000 350,000
Collier Park Golf Course CPGC - Concrete pathways CPGC - Plant & Fleet CPGC - Wash down Bay CPGC Green Construction	60,000 156,000 - 20,000	5,700 534 3,741	(5,700) 59,466 152,259 (534) 17,552	F F U F	-100% 99% 98% -100% 88%	240,000 440,000 60,000 350,000 39,714 103,480	240,000 440,000 60,000 350,000 - 103,480
Collier Park Golf Course CPGC - Concrete pathways CPGC - Plant & Fleet CPGC - Wash down Bay CPGC Green Construction CPGC Lake Fill Pipe Replacement	60,000 156,000 - 20,000 15,000	5,700 534 3,741 534 2,448	(5,700) 59,466 152,259 (534) 17,552 15,000	U F F U F	-100% 99% 98% -100% 88% 100%	240,000 440,000 60,000 350,000 39,714 103,480 67,760	240,000 440,000 60,000 350,000 - 103,480 67,760
Collier Park Golf Course CPGC - Concrete pathways CPGC - Plant & Fleet CPGC - Wash down Bay CPGC Green Construction CPGC Lake Fill Pipe Replacement CPGC Pro-shop, Clubhouse and Driving Range	60,000 156,000 - 20,000	5,700 534 3,741 534	(5,700) 59,466 152,259 (534) 17,552	F F U F	-100% 99% 98% -100% 88%	240,000 440,000 60,000 350,000 39,714 103,480 67,760 12,500,000	240,000 440,000 60,000 350,000 - 103,480 67,760 12,500,000
Collier Park Golf Course CPGC - Concrete pathways CPGC - Plant & Fleet CPGC - Wash down Bay CPGC Green Construction CPGC Lake Fill Pipe Replacement CPGC Pro-shop, Clubhouse and Driving Range CPGC Safety Netting	60,000 156,000 - 20,000 15,000 1,424,500	5,700 534 3,741 534 2,448	(5,700) 59,466 152,259 (534) 17,552 15,000 543,629	U F F F F	-100% 99% 98% -100% 88% 100% 38%	240,000 440,000 60,000 350,000 39,714 103,480 67,760 12,500,000 207,760	240,000 440,000 60,000 350,000 - 103,480 67,760 12,500,000 207,760
Collier Park Golf Course CPGC - Concrete pathways CPGC - Plant & Fleet CPGC - Wash down Bay CPGC Green Construction CPGC Lake Fill Pipe Replacement CPGC Pro-shop, Clubhouse and Driving Range	60,000 156,000 - 20,000 15,000	5,700 534 3,741 534 2,448	(5,700) 59,466 152,259 (534) 17,552 15,000	U F F U F	-100% 99% 98% -100% 88% 100%	240,000 440,000 60,000 350,000 39,714 103,480 67,760 12,500,000	200,000 240,000 440,000 60,000 350,000 - 103,480 67,760 12,500,000 207,760 750,000
Collier Park Golf Course CPGC - Concrete pathways CPGC - Plant & Fleet CPGC - Wash down Bay CPGC Green Construction CPGC Lake Fill Pipe Replacement CPGC Pro-shop, Clubhouse and Driving Range CPGC Safety Netting	60,000 156,000 - 20,000 15,000 1,424,500 - 298,629	5,700 534 3,741 534 2,448	(5,700) 59,466 152,259 (534) 17,552 15,000 543,629	U F F F F	-100% 99% 98% -100% 88% 100% 38%	240,000 440,000 60,000 350,000 39,714 103,480 67,760 12,500,000 207,760	240,000 440,000 60,000 350,000 - 103,480 67,760 12,500,000 207,760 750,000
Collier Park Golf Course CPGC - Concrete pathways CPGC - Plant & Fleet CPGC - Wash down Bay CPGC Green Construction CPGC Lake Fill Pipe Replacement CPGC Pro-shop, Clubhouse and Driving Range CPGC Safety Netting CPGC Stormwater Drainage, Sewer Pump Station and Main Collier Park Golf Course Plant and Fleet Management	60,000 156,000 - 20,000 15,000 1,424,500 - 298,629 1,974,129	5,700 534 3,741 534 2,448 - 880,871 - 13,850 901,979	(5,700) 59,466 152,259 (534) 17,552 15,000 543,629 - 284,779 1,072,150	U F F F F	-100% 99% 98% -100% 88% 100% 38% 95%	240,000 440,000 60,000 350,000 39,714 103,480 67,760 12,500,000 207,760 995,430 14,324,144	240,000 440,000 60,000 350,000 - 103,480 67,760 12,500,000 207,760 750,000 14,039,000
Collier Park Golf Course CPGC - Concrete pathways CPGC - Plant & Fleet CPGC - Wash down Bay CPGC Green Construction CPGC Lake Fill Pipe Replacement CPGC Pro-shop, Clubhouse and Driving Range CPGC Safety Netting CPGC Stormwater Drainage, Sewer Pump Station and Main	60,000 156,000 - 20,000 15,000 1,424,500 - 298,629	5,700 534 3,741 534 2,448 - 880,871 - 13,850	(5,700) 59,466 152,259 (534) 17,552 15,000 543,629 - 284,779	U F F F F	-100% 99% 98% -100% 88% 100% 38%	240,000 440,000 60,000 350,000 39,714 103,480 67,760 12,500,000 207,760 995,430	240,000 440,000 60,000 350,000 - 103,480 67,760 12,500,000 207,760
Collier Park Golf Course CPGC - Concrete pathways CPGC - Plant & Fleet CPGC - Wash down Bay CPGC Green Construction CPGC Lake Fill Pipe Replacement CPGC Pro-shop, Clubhouse and Driving Range CPGC Safety Netting CPGC Stormwater Drainage, Sewer Pump Station and Main Collier Park Golf Course Plant and Fleet Management City of South Perth Plant & Fleet	60,000 156,000 - 20,000 15,000 1,424,500 - 298,629 1,974,129	5,700 534 3,741 534 2,448 - 880,871 13,850 901,979	(5,700) 59,466 152,259 (534) 17,552 15,000 543,629 284,779 1,072,150	U F F F F	-100% 99% 98% -100% 88% 100% 38% 54%	240,000 440,000 60,000 350,000 39,714 103,480 67,760 12,500,000 207,760 995,430 14,324,144 1,165,000	240,000 440,000 60,000 350,000 - 103,480 67,760 12,500,000 207,760 750,000 14,039,000 1,165,000
Collier Park Golf Course CPGC - Concrete pathways CPGC - Plant & Fleet CPGC - Wash down Bay CPGC Green Construction CPGC Lake Fill Pipe Replacement CPGC Pro-shop, Clubhouse and Driving Range CPGC Safety Netting CPGC Stormwater Drainage, Sewer Pump Station and Main Collier Park Golf Course Plant and Fleet Management	60,000 156,000 - 20,000 15,000 1,424,500 - 298,629 1,974,129	5,700 534 3,741 534 2,448 - 880,871 - 13,850 901,979	(5,700) 59,466 152,259 (534) 17,552 15,000 543,629 - 284,779 1,072,150	U F F F F	-100% 99% 98% -100% 88% 100% 38% 95%	240,000 440,000 60,000 350,000 39,714 103,480 67,760 12,500,000 207,760 995,430 14,324,144	240,000 440,000 60,000 350,000 - 103,480 67,760 12,500,000 207,760 750,000 14,039,000 1,165,000
Collier Park Golf Course CPGC - Concrete pathways CPGC - Plant & Fleet CPGC - Wash down Bay CPGC Green Construction CPGC Lake Fill Pipe Replacement CPGC Pro-shop, Clubhouse and Driving Range CPGC Safety Netting CPGC Stormwater Drainage, Sewer Pump Station and Main Collier Park Golf Course Plant and Fleet Management City of South Perth Plant & Fleet	60,000 156,000 - 20,000 15,000 1,424,500 - 298,629 1,974,129	5,700 534 3,741 534 2,448 - 880,871 13,850 901,979	(5,700) 59,466 152,259 (534) 17,552 15,000 543,629 284,779 1,072,150	U F F F F	-100% 99% 98% -100% 88% 100% 38% 54%	240,000 440,000 60,000 350,000 39,714 103,480 67,760 12,500,000 207,760 995,430 14,324,144 1,165,000	240,000 440,000 60,000 350,000 - 103,480 67,760 12,500,000 207,760 750,000 14,039,000 1,165,000
Collier Park Golf Course CPGC - Concrete pathways CPGC - Plant & Fleet CPGC - Wash down Bay CPGC Green Construction CPGC Lake Fill Pipe Replacement CPGC Pro-shop, Clubhouse and Driving Range CPGC Safety Netting CPGC Stormwater Drainage, Sewer Pump Station and Main Collier Park Golf Course Plant and Fleet Management City of South Perth Plant & Fleet Plant and Fleet Management Foreshore & Natural Areas	60,000 156,000 - 20,000 15,000 1,424,500 - 298,629 1,974,129 275,000	5,700 534 3,741 534 2,448 - 880,871 - 13,850 901,979 254,163	(5,700) 59,466 152,259 (534) 17,552 15,000 543,629 - 284,779 1,072,150 20,837	F F F F	-100% 99% 98% -100% 88% 100% 38% 95% 54%	240,000 440,000 60,000 350,000 39,714 103,480 67,760 207,760 207,760 995,430 14,324,144 1,165,000 1,165,000	240,000 440,000 60,000 350,000 103,480 67,760 750,000 14,039,000 1,165,000 1,000,000
Collier Park Golf Course CPGC - Concrete pathways CPGC - Plant & Fleet CPGC - Wash down Bay CPGC Green Construction CPGC Lake Fill Pipe Replacement CPGC Pro-shop, Clubhouse and Driving Range CPGC Safety Netting CPGC Stormwater Drainage, Sewer Pump Station and Main Collier Park Golf Course Plant and Fleet Management City of South Perth Plant & Fleet Plant and Fleet Management Foreshore & Natural Areas Coode Street Foreshore Riverbank Restoration	60,000 156,000 - 20,000 15,000 1,424,500 - 298,629 1,974,129 275,000 275,000	5,700 534 3,741 534 2,448 - 880,871 - 13,850 901,979 254,163 254,163	(5,700) 59,466 152,259 (534) 17,552 15,000 543,629 - 284,779 1,072,150 20,837 20,837	F F F F T	-100% 99% 98% -100% 88% 100% 38% 95% 54% 8%	240,000 440,000 60,000 350,000 39,714 103,480 67,760 12,500,000 207,760 995,430 14,324,144 1,165,000 1,165,000	240,000 440,000 60,000 350,000 103,480 67,760 12,500,000 207,760 750,000 1,165,000 1,165,000 1,000,000 462,850
Collier Park Golf Course CPGC - Concrete pathways CPGC - Plant & Fleet CPGC - Wash down Bay CPGC Green Construction CPGC Lake Fill Pipe Replacement CPGC Pro-shop, Clubhouse and Driving Range CPGC Safety Netting CPGC Stormwater Drainage, Sewer Pump Station and Main Collier Park Golf Course Plant and Fleet Management City of South Perth Plant & Fleet Plant and Fleet Management Foreshore & Natural Areas Coode Street Foreshore Riverbank Restoration Hurlingham - Living Stream	60,000 156,000 - 20,000 15,000 1,424,500 - 298,629 1,974,129 275,000 275,000	5,700 534 3,741 534 2,448 - 880,871 - 13,850 901,979 254,163 254,163	(5,700) 59,466 152,259 (534) 17,552 15,000 543,629 - 284,779 1,072,150 20,837 20,837	F F F F T	-100% 99% 98% -100% 88% 100% 38% 95% 54% 8%	240,000 440,000 60,000 350,000 39,714 103,480 67,760 12,500,000 207,760 995,430 14,324,144 1,165,000 1,165,000 1,000,000 633,062	240,000 440,000 60,000 350,000 - 103,480 67,760 12,500,000 207,760 750,000 14,039,000
Collier Park Golf Course CPGC - Concrete pathways CPGC - Plant & Fleet CPGC - Wash down Bay CPGC Green Construction CPGC Lake Fill Pipe Replacement CPGC Pro-shop, Clubhouse and Driving Range CPGC Safety Netting CPGC Stormwater Drainage, Sewer Pump Station and Main Collier Park Golf Course Plant and Fleet Management City of South Perth Plant & Fleet Plant and Fleet Management Foreshore & Natural Areas Coode Street Foreshore Riverbank Restoration Hurlingham - Living Stream Redmond St - Boardwalk Replacement design and approvals	60,000 156,000 - 20,000 15,000 1,424,500 - 298,629 1,974,129 275,000 275,000	5,700 534 3,741 534 2,448 - 880,871 - 13,850 901,979 254,163 254,163 47,664 48,422	(5,700) 59,466 152,259 (534) 17,552 15,000 543,629 - 284,779 1,072,150 20,837 20,837 (12,664) (38,422)	F F F U U	-100% 99% 98% -100% 88% 100% 38% 95% 54% 8% -36% -384%	240,000 440,000 60,000 350,000 39,714 103,480 67,760 12,500,000 207,760 995,430 14,324,144 1,165,000 1,165,000 1,000,000 633,062 50,000	240,000 440,000 60,000 350,000 103,480 67,760 12,500,000 207,760 750,000 1,165,000 1,165,000 1,000,000 462,850 50,000
Collier Park Golf Course CPGC - Concrete pathways CPGC - Plant & Fleet CPGC - Wash down Bay CPGC Green Construction CPGC Lake Fill Pipe Replacement CPGC Pro-shop, Clubhouse and Driving Range CPGC Safety Netting CPGC Stormwater Drainage, Sewer Pump Station and Main Collier Park Golf Course Plant and Fleet Management City of South Perth Plant & Fleet Plant and Fleet Management Foreshore & Natural Areas Coode Street Foreshore Riverbank Restoration Hurlingham - Living Stream Redmond St - Boardwalk Replacement design and approvals SJMP Irrigation replacement	60,000 156,000 - 20,000 15,000 1,424,500 - 298,629 1,974,129 275,000 275,000 35,000 10,000 - 530,000 40,000	5,700 534 3,741 534 2,448 - 880,871 - 13,850 901,979 254,163 254,163 47,664 48,422 - 307,829	(5,700) 59,466 152,259 (534) 17,552 15,000 543,629 - 284,779 1,072,150 20,837 20,837 (12,664) (38,422) - 222,171	F F F T U U F	-100% 99% 98% -100% 88% 100% 38% 95% 54% 8% -36% -384% 42%	240,000 440,000 60,000 350,000 39,714 103,480 67,760 12,500,000 207,760 995,430 14,324,144 1,165,000 1,165,000 1,000,000 633,062 50,000 1,433,190	240,000 440,000 60,000 350,000 103,480 67,760 12,500,000 207,760 750,000 1,165,000 1,165,000 1,000,000 462,850 50,000 1,138,220

Key Responsibility Area	YTD Revised Budget \$	YTD Actual \$	Variance \$	Var F/U	Var %	Revised Budget \$	Original Budget \$
Parks and Reserves							
Bill Grayden reserve Concrete path extension	10,000	4,470	5,530	F	55%	10,350	10,350
Bore & Pump Replacement Program	16,000	11,584	4,416	F	28%	100,000	100,000
Elderfield/ Sandon Park Boardwalk replacement	41,390	20,708	20,682	F	50%	206,950	206,950
Electrical Asset Renewal Program	65,000	70,372	(5,372)	U	-8%	320,030	250,000
Furniture - Park Replacement	30,000	36,119	(6,119)	U	-20%	100,000	100,000
Hope Reserve Playground replacement	-	7,489	(7,489)	U	-100%	206,950	206,950
Irrigation Asset Replacement Program	47,000	56,938	(9,938)	U	-21%	300,000	300,000
Karawara Laneways	10,000	8,432	1,568	F	16%	200,000	200,000
Lake Tondut & Hurlingham lake aerators	35,000	3,138	31,862	F	91%	41,830	41,830
Mill Point Close Revegetation	-	879	(879)	U	-100%	20,000	20,000
Moresby Street Centre Activation	20,000	4,843	15,157	F	76%	300,000	300,000
Parks and Reserves	274,390	224,973	49,417	F	18%	1,806,110	1,736,080
Waste Management							
Recycling Centre 30m3 sq bulk bin Program	50,000	15,669	34,331	F	69%	55,000	55,000
Recycling Centre Gatehouse UAT & Roof Replacement	20,000	1,759	18,241	F	91%	165,210	165,210
Recycling Centre Improvements	8,500	983	7,517	F	88%	112,750	112,750
Recycling Centre Perimeter Security	1,000	8,920	(7,920)	U	-792%	55,000	55,000
Recycling Centre Security Fencing	20,000	10,389	9,611	F	48%	190,510	190,510
Waste - Plant & Fleet Replacement Program	-	6,890	(6,890)	U	-100%		
Waste Management	99,500	44,609	54,891	F	55%	578,470	578,470
Local Traffic Management							
Dyson St - Canning Hwy Intersection, Black Spot	12,500	167,266	(154,766)	U	-1238%	225,000	225,000
Morrisson Pedestrian Crossing Opposite Penros	30,000	51,587	(21,587)	U	-72%	60,000	60,000
Non Advertising Bus Shelter and Slab Replacement Program	18,750	-	18,750	F	100%	75,000	75,000
Traffic/Black Spot - Mill Point Rd and Esplanade Ramp	-	-	-			294,798	-
Traffic/Black Spot - Tate St / Angelo St LCUS	14,596	6,646	7,950	F	54%	14,596	
Local Traffic Management	75,846	225,499	(149,653)	U	-197%	669,394	360,000
Parking Facilities							
Car Park/Road Rehab Programme - Car Park Anstey St	-	815	(815)	U	-100%	75,000	75,000
Parking Facilities		815	(815)	U	-100%	75,000	75,000
Total Expenditure	7,783,218	5,015,440	2,767,778	F	36%	40,716,076	31,624,075

Statement of All Council Funds 30 November 2025

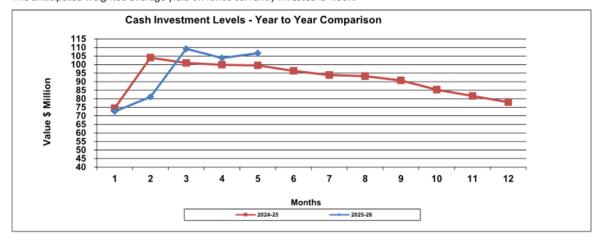
Municipal Fund		50,360,307
	Investments	49,654,071
	Current Account at Bank	702,976
	Cash on Hand	3,260
		50,360,307
Cash Backed Reserves		56,279,462
	Deticulation and Duna Dankson ant Decome	1 025 204
	Reticulation and Pump Replacement Reserve	1,035,284
	Employee Entitlement Reserve	5,140,864
	Community Facilities Reserve	20,310,900
	Underground Power Reserve	138,487
	Parking Facilities Reserve	177,250
	River Wall Reserve	1,544,130
	Public Art Reserve	534,345
	Changeroom and Sport Lighting Facilities Reserve	6,192,098
	Financial Sustainability Investment Reserve Fund	15,291,239
	Waste Management Reserve	5,216,970
	Collier Park Golf Course Reserve	697,894
		56,279,462
Reserves represented b	y;	
	Investments	55,313,579
	Accrued Interest	965,883
		56,279,462
TOTAL COUNCIL FUNDS	;	106,639,769

Summary of Cash Investments 30 November 2025

Investments and Cash - Disclosed by Fund			\$	%
Municipal			50,360,307	47.22%
Reserves			56,279,462	52.78%
			106,639,769	100.00%
Investments - Disclosed by Financial Institution	Non-Fossil Fuel %	S&P Credit Ratings (Short Term)	\$	%
Commonwealth Bank (Fossil Fuel)*		A-1+	3,000,005	2.86%
ANZ Bank (Fossil Fuel)		A-1+	1,500,000	1.43%
Westpac Banking Corporation (Fossil Fuel)		A-1+	30,193,691	28.76%
Suncorp Metway Bank (Non-Fossil Fuel)	8.01%	A-1	8,405,413	8.01%
National Australia Bank (Fossil Fuel)		A-1+	29,052,808	27.68%
Bank of Queensland (Non-Fossil Fuel)	23.92%	A-2	25,112,673	23.92%
IMB Bank (Non-Fossil Fuel)	1.52%	A-2	1,600,000	1.52%
Bendigo (Non-Fossil Fuel)	5.81%	A-2	6,103,060	5.81%
	39.27%		104,967,650	100.00%
Transfer to at Call Account				
Current Bank Accounts and accrued interest			1,672,119	
			106,639,769	

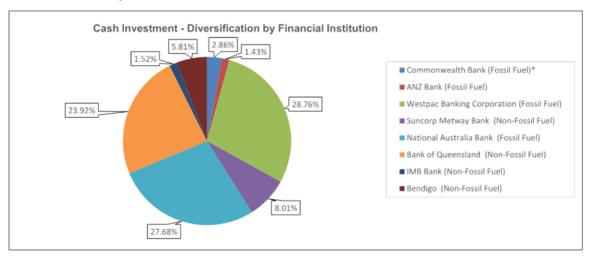
Interest Earned on Investments for Year to Date	30 November	30 November
interest Earned on investments for real to Date	2025	2024
Municipal Fund	662,933	911,904
Reserves	920,894	932,281
	1,583,827	1,844,185

The anticipated weighted average yield on funds currently invested is 4.30%

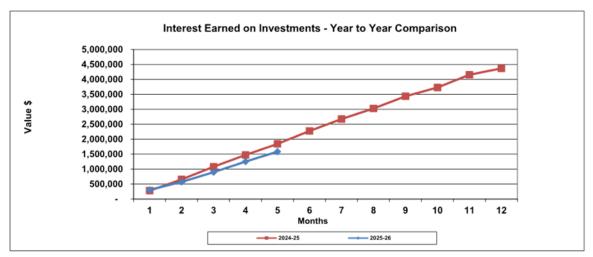


SUMMARY OF CASH INVESTMENTS 30 November 2025

Investments - Disclosed by Institution

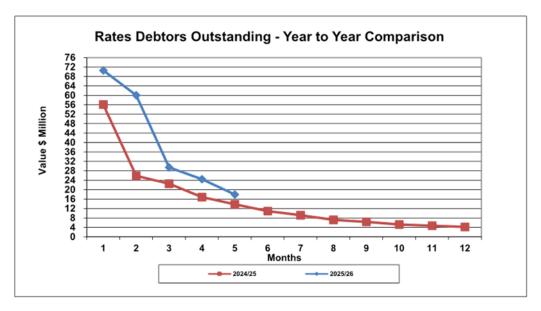


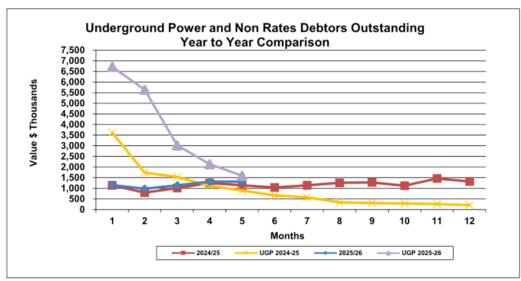
Interest Earned on Investments



Statement of Major Debtor Categories 30 November 2025

Rates Debtors Outstanding	30 November 2025	30 November 2024
Outstanding - Current Year & Arrears	16,456,816	12,515,994
Pensioner Deferrals	1,514,050	1,312,681
	17,970,866	13,828,675
Rates Outstanding as a percentage of Rates Levied		
Percentage of Rates Uncollected at Month End	31.40%	25.64%





MINUTES

Audit, Risk and Improvement Committee Meeting

10 November 2025

Committee Members

Here within are the Minutes of the Audit, Risk and Improvement Committee Meeting held Monday 10 November 2025 in the City of South Perth Council Chamber, corner Sandgate Street and South Terrace, South Perth.

As this Committee does not hold Delegated Powers or Duties in accordance with Section 5.23 of the Local Government Act 1995 the meeting was not open to the public.

Matthew Scott

ACTING CHIEF EXECUTIVE OFFICER

14 November 2025



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South Perth

Audit, Risk and Improvement Committee Meeting - Minutes

DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The Presiding Member declared the meeting open at 6.00pm and welcomed everyone in attendance.

The Presiding Member formally welcomed the first meeting of the Committee as the external Presiding Member and external member Ms Shona Zulsdorf. The Presiding Member also welcomed Ms Carly Meagher (Acting Senior Director Financial Audit) and Mr Spencer Masenda (Audit Manager Financial Audit) from the Office of the Auditor General who presented and answered questions from Committee members relating to the content of Item 7.2 and Item 7.3.

2. ATTENDANCE

Elected Members

Mayor Greg Milner

Manning Ward Councillor André Brender-A-Brandis
Mill Point Ward Councillor Jacqueline Raison

Mill Point Ward Councillor Tim Houweling (Arrived at 6.03pm)

Moresby Ward Councillor Stephen Russell

External Members

Ms Leah Horton (Presiding Member)

Ms Shona Zulsdorf (Deputy Presiding Member)

Officers

A/Chief Executive Officer Mr Matthew Scott
Director Corporate Services Ms Bree Websdale
Director Development and Community Services Ms Donna Shaw
Director Infrastructure Services Ms Anita Amprimo

Manager Finance Mr Abrie Lacock (Retired at 8.26pm)

Manager Information SystemsMr Jeff JonesManager GovernanceMs Toni FryGovernance OfficerMs Jane Robinson

<u>Guests</u>

Office of the Auditor General Ms Carly Meagher (Retired at 6.58pm)
Office of the Auditor General Mr Spencer Masenda (Retired at 6.58pm)

2.1 APOLOGIES

Nil.

2.2 APPROVED LEAVE OF ABSENCE

- Councillor Blake D'Souza for the period 10 November 2025 to 19 November 2025, inclusive.
- Councillor Bronwyn Waugh for the period 10 November 2025 to 24 November 2025, inclusive.

3. DECLARATIONS OF INTEREST

Nil.

4. CONFIRMATION OF MINUTES

4.1 AUDIT, RISK AND GOVERNANCE COMMITTEE MEETING HELD: 9 September 2025

Officer Recommendation AND COMMITTEE RECOMMENDATION

Moved: Ms Shona Zulsdorf

Seconded: Councillor André Brender-A-Brandis

That the Minutes of the Audit, Risk and Governance Committee Meeting held 9 September 2025 be taken as read and confirmed as a true and correct record.

CARRIED (6/0)

For: Mayor Greg Milner, Councillors André Brender-A-Brandis, Jacqueline Raison and Stephen Russell, Ms Leah Horton and Ms Shona Zulsdorf.

Against: Nil.

5. PRESENTATIONS

Nil.

BUSINESS ARISING FROM PREVIOUS MEETING

Nil.



7. REPORTS

Councillor Tim Houweling arrived at the meeting at 6.03pm, during consideration of Item 7.1.

7.1 TERMS OF REFERENCE - AUDIT, RISK AND IMPROVEMENT COMMITTEE

File Ref: D-25-30411

Reporting Officer(s): Pele McDonald, A/Director Corporate Services

Summary

The Terms of Reference for the Audit, Risk and Improvement Committee are presented for consideration by the Committee and referral to Council for adoption.

Officer Recommendation AND COMMITTEE RECOMMENDATION

Moved: Ms Shona Zulsdorf Seconded: Mayor Greg Milner

That the Audit, Risk and Improvement Committee recommends to Council that it adopts the Audit, Risk and Improvement Committee Terms of Reference as contained in **Attachment (a)**.

CARRIED (7/0)

For: Mayor Greg Milner, Councillors André Brender-A-Brandis, Tim

Houweling, Jacqueline Raison and Stephen Russell, Ms Leah Horton

and Ms Shona Zulsdorf.

Against: Nil.

Background

The Audit, Risk and Improvement Committee Terms of Reference were last adopted by the Audit, Risk and Improvement Committee on 13 November 2023 and endorsed by Council at its meeting held 12 December 2023 in line with the local government elections.

Comment

The Terms of Reference state that they are to be reviewed in line with the election of new members following the local government election.

As such the attached Terms of Reference have been reviewed and updated in accordance with the *Local Government Amendment Act 2024* in relation to the composition of the committee. The amendments require Audit Committees to appoint an independent Presiding Member and Deputy Presiding Member to support impartial decision-making and ensure an appropriate level of independence. Additionally, the revisions also reflect emerging Local government reforms introduced by the Department of Local Government, Industry Regulation and Safety. As part of the reform, included in Tranche 2, Councils are expected to rename their audit committees to the Audit, Risk and Improvement Committee (ARIC) to reflect their expanded role in overseeing audit, risk management, and continuous improvement functions within local government.

The proposed amendments are in line with current legislation and the developing reforms.

7.1 Terms of Reference - Audit, Risk and Improvement Committee

Consultation

Nil.

Policy and Legislative Implications

Local Government Act 1995 Local Government Amendment Act 2024 Local Government (Audit) Regulations 1996

Financial Implications

Nil.

Key Risks and Considerations

Risk Event Outcome	Legislative Breach Refers to failure to comply with statutory obligations in the manner in which the City, its officers and Elected Members conduct its business and make its decisions and determinations. This embraces the full gamut of legal, ethical and social obligations and responsibilities across all service areas and decision-making bodies within the collective organisation
Risk rating	Low
Mitigation and actions	Officers have processes in place to review the Government Gazette to ensure legislative changes are not missed and have subscribed to receive updates from the Department of Local Government, Industry Regulation and Safety.

Strategic Implications

This matter relates to the following Strategic Direction identified within Council's <u>Strategic Community Plan 2021-2031</u>:

Strategic Direction: Leadership

Aspiration: A local government that is receptive and proactive in meeting

the needs of our community

Outcome: 4.3 Good governance

Strategy: 4.3.1 Foster effective governance with honesty and integrity and

quality decision making to deliver community priorities

Attachments

7.1 (a): Terms of Reference



7.2 2024/25 CITY OF SOUTH PERTH ANNUAL FINANCIAL REPORT

File Ref: D-25-33084

Reporting Officer(s): Pele McDonald, A/Director Corporate Services

Summary

This report tables the 2024/25 Annual Financial Report, the Independent Auditor's Report and the Office of the Auditor General Exit Report. The WA Auditor General has once again issued an unqualified opinion in the draft Independent Auditor's Report.

Officer Recommendation AND COMMITTEE RECOMMENDATION

Moved: Ms Shona Zulsdorf Seconded: Mayor Greg Milner

That the Audit, Risk and Improvement Committee recommends to Council that it:

- Adopt the Annual Financial Report shown at Attachment (a);
- Accepts the Independent Auditor's Report on the 2024/25 Annual Financial Report presented by the WA Auditor General shown at Attachment (b); and
- Accepts the WA Auditor General Annual Financial Audit Exit Report shown at Confidential Attachment (c).

CARRIED (7/0)

For: Mayor Greg Milner, Councillors André Brender-A-Brandis, Tim Houweling, Jacqueline Raison and Stephen Russell, Ms Leah Horton and Ms Shona Zulsdorf.

Against: Nil.

Background

It is the CEO's responsibility to ensure the preparation and fair presentation of the annual financial report in accordance with the requirements of the *Local Government Act 1995*, the Regulations and Australian Accounting Standards. It is the Auditor's responsibility to express an opinion on the annual financial report. The external audit report and Annual Financial Report is provided to the Audit, Risk and Improvement Committee (ARIC) for review. This is the seventh year that the City's external audit has been conducted by the WA Auditor General (OAG). The City of South Perth was one of the first Councils where the WA Auditor General conducted the external audit as part of the now completed staged transition for all local governments to be audited by the OAG.

The 2024/25 Annual Financial Report as shown at **Attachment (a)** provides the community with an open and accountable insight into how the City has performed against the adopted Annual Budget 2024/25 as the short term plan informed by the vision and strategic objectives outlined in the City's Strategic Community Plan 2021-2031.

10 November 2025 - Audit, Risk and Improvement Committee Meeting



7.2 2024/25 City of South Perth Annual Financial Report

Included in **Attachment (b)** is the draft Independent Auditor's Report for the 30 June 2025 Annual Financial Report. The WA Auditor General has presented their findings in the Annual Financial Audit Exit Report which is provided at **Confidential Attachment (c)**.

Comment

The Annual Financial Audit Exit Report in Confidential Attachment (c) at Part 2 titled "Result of key audit focus areas" confirms that there were no issues noted.

Part 3 titled "Management letter findings" summarises the movement of management letter findings for the 2024/25 financial year. Appendix 1 to the Annual Financial Audit Exit Report itemises the findings at a heading level. The findings relate to the Information Systems audit findings, there are no Reporting and Financial Control findings. Appendix 1 describes and includes a summary of the "Information systems control issues." The Information Systems audit is performed as part of the Annual Financial Audit. Details are reported to the ARIC in a separate report forming part of the agenda for this meeting.

Part 4 refers to an "Information Systems Maturity Model." As part of the information systems audit a Capability Maturity Assessment is performed. The capability maturity model is a way of assessing how well developed and capable the established IT controls are. The current assessment shows that the City's maturity across a number of areas have remained constant with only one rating lowered.

Part 5 of the Exit Report describes adjusted and unadjusted audit differences and confirms that there are no unadjusted differences.

Part 6 of the Exit Report is a summary of the status mandatory communications with the ARIC.

Parts 7 deals with next year's audit.

The WA Auditor General has once again issued an unqualified opinion in the draft Independent Auditor's Report.

Officers recommend that the ARIC receive the presentation by officers from the Office of the Auditor General and note the 2024/25 Annual Financial Report including the draft audit opinion and the Annual Financial Audit Exit Report.

The ARIC may make recommendations to Council, with Council to approve the Annual Financial Report to be included in the Annual Report, for presentation at the annual Electors' General Meeting.

The Annual Financial Report and Independent Auditor's Report are complete. There may be minor layout and textual amendments (presentation amendments) to the Annual Financial Report prior to it being presented to the Electors' General Meeting in February 2026.

Consultation

Nil.

Policy and Legislative Implications

Section 5.53(1) of the *Local Government Act 1995* requires a local government to prepare an annual report for each financial year. Section 5.53(2) of the *Local Government Act 1995* specifies that the Annual Report is to contain the financial report and auditor's statement for that financial year.

7.2 2024/25 City of South Perth Annual Financial Report

Financial Implications

The fee for finalising the external audit for the 2024/25 Annual Financial Statements is estimated at \$111,554 (excluding GST). This amount was allowed for in the budget. The preparation of the Annual Financial Report occurs from City resources provided for in the annual budget.

Key Risks and Considerations

Risk Event Outcome	Legislative Breach		
	Refers to failure to comply with statutory obligations in the manner in which the City, its officers and Elected Members conduct its business and make its decisions and determinations. This embraces the full gamut of legal, ethical and social obligations and responsibilities across all service areas and decision making bodies within the collective organisation.		
Risk rating	Low		
Mitigation and actions	Annual Financial Report provided in compliance with the requirements of the <i>Local Government Act 1995.</i>		

Strategic Implications

This matter relates to the following Strategic Direction identified within Council's <u>Strategic Community Plan 2021-2031</u>:

Strategic Direction: Leadership

Aspiration: A local government that is receptive and proactive in meeting

the needs of our community

Outcome: 4.3 Good governance

Strategy: 4.3.4 Maintain a culture of continuous improvement

Attachments

7.2 (a): 2024/25 City of South Perth Draft Annual Financial Report

7.2 (b): 2024/25 Draft Audit Opinion

7.2 (c): Annual Financial Audit Exit Report (Confidential)



7.3 2024/25 ANNUAL FINANCIAL STATEMENTS (EXTERNAL) AUDIT INFORMATION SYSTEMS REPORT

File Ref: D-25-33277

Reporting Officer(s): Pele McDonald, A/Director Corporate Services

Summary

This report tables the Information Systems Audit report from the Office of the Auditor General (OAG), referred to as a Management Letter. Like prior years the Information Systems Audit was performed as part of the 2024/25 Annual Financial Statements Final Audit. The Information Systems Audit Management letter includes 15 findings, risk ratings, recommendations, and management comments.

It is recommended that all the findings are accepted and added to the City's Audit Register. Commentary on progress of resolution to be reported at each Audit, Risk and Improvement Committee Meeting. Carly Meagher, Acting Senior Director Financial Audit and Spencer Masenda, Audit Manager Financial Audit from the Office of the Auditor General will be in attendance to discuss and answer questions on the content of the Management Letter.

Officer Recommendation AND COMMITTEE RECOMMENDATION

Moved: Ms Shona Zulsdorf Seconded: Mayor Greg Milner

That the Audit, Risk and Improvement Committee recommends to Council that it:

- Notes and accepts the Information Systems Audit Management Letter Confidential Attachment (a); and
- Includes the findings in the Information Systems Audit Management Letter in the Audit Register.

CARRIED (7/0)

For: Mayor Greg Milner, Councillors André Brender-A-Brandis, Tim Houweling, Jacqueline Raison and Stephen Russell, Ms Leah Horton and Ms Shona Zulsdorf.

Against: Nil.

Background

The external audit of the Annual Financial Report is conducted separately from any internal audit activities. External audit focuses on providing an objective independent opinion of the financial statements prepared by the City. In forming that opinion, testing is undertaken of internal controls, systems and procedures that form the basis of the balances that make up the Annual Financial Report.

7.3 2024/25 Annual Financial Statements (External) Audit Information Systems Report

The Local Government Amendment (Auditing) Act 2017 made legislative changes to the Local Government Act 1995 to provide for the auditing of local governments by the Office of the Auditor General (OAG).

The changes also allow for the OAG to undertake various types of audits including Information System Audits. These audits are conducted at a sample of Local Government entities. The Information Systems Audit focuses on the computer environments to determine if these effectively support the confidentiality, integrity and availability of information they hold.

Following on from the last seven years, the OAG performed the City of South Perth 2024/25 Annual Financial Statements external audit. The external audit occurs in two steps, the first being an interim audit which typically tests controls around transactions, with the final stage being the audit work to attest the balances and notes that comprise the Annual Financial Statements.

The 2024/25 Information Systems Audit was the sixth such audit, with the first being conducted by the OAG for the financial year 2018/19 which included 19 findings.

A second Information Systems Audit was conducted in 2019/20, and it identified 23 findings (14 of which were a replication of previously identified findings), 2020/21 had 25 findings.

The 2021/22 Information Systems Audit identified 22 findings of which eight were replicated from previous audits. The 2022/23 Information Systems Audit identified 20 findings of which 18 were replicated from the previous audits.

Good progress was made and the 2023/24 Information Systems Audit identified 14 findings of which 9 were replicated from the previous audits.

The 2024/25 audit identified 15 findings of which 11 were replicated from the previous audits. No findings have been rated as significant and all findings are confirmed to have no impact on the audit opinion on the Annual Financial Report.

With reference to the Information Systems Audit, it is therefore recommended that the existing open replicated findings be closed and replaced with the 2024/25 findings.

All Audit recommendations are recorded in the Audit Register. Progress will be monitored by management, this Committee and Council.

Comment

The final audit was conducted in October 2025, with the Information Systems Audit Management Letter in **Confidential Attachment (a)** being issued. It includes 15 findings, risk ratings, recommendations, and management comments. This report is presented for the Committee's consideration.

Officers recommend that all findings are included in the Audit Register.

The WA Auditor General undertakes Information Systems Audits at selected Local Governments. Findings are presented to Parliament in the summary report. The results of the City's audit will be incorporated into the summary report presented to Parliament.

It should be noted that whilst a number of findings have remained outstanding across audit years, there has been a large amount of work undertaken to address these however, due to costs, supplier issues and internal resourcing issues, some of these remain as a work in progress. The City will continue to work through all findings in priority order, within its resourcing constraints.

7.3 2024/25 Annual Financial Statements (External) Audit Information Systems Report

Consultation

Nil.

Policy and Legislative Implications

Local Government Act 1995 and Regulations.

Financial Implications

The fee for finalising the External Audit for the 2024/25 Annual Financial Statements is estimated at around \$111,554 (excl GST). This amount was allowed for in the budget.

The cost of City Officers' ongoing effort to undertake the improvements and report on progress has not been estimated.

Key Risks and Considerations

Risk Event Outcome	Legislative Breach		
	Refers to failure to comply with statutory obligations in the manner in which the City, its officers and Elected Members conduct its business and make its decisions and determinations. This embraces the full gamut of legal, ethical and social obligations and responsibilities across all service areas and decision making bodies within the collective organisation.		
Risk rating	Low		
Mitigation and actions	Compliance with the <i>Local Government Act 1995.</i>		

Strategic Implications

This matter relates to the following Strategic Direction identified within Council's <u>Strategic Community Plan 2021-2031</u>:

Strategic Direction: Leadership

Aspiration: A local government that is receptive and proactive in meeting

the needs of our community

Outcome: 4.3 Good governance

Strategy: 4.3.4 Maintain a culture of continuous improvement

Attachments

7.3 (a): Final Audit Information Systems Management Letter

(Confidential)



7.4 QUARTERLY ACTIVITY REPORT

File Ref: D-25-32478

Reporting Officer(s): Pele McDonald, A/Director Corporate Services

Summary

This report outlines recent activities undertaken by the City of South Perth relating to Risk Management, Business Continuity and Workplace Health and Safety and an overview of the activities planned.

Officer Recommendation

Moved: Ms Shona Zulsdorf Seconded: Mayor Greg Milner

That the Audit, Risk and Improvement Committee recommends to Council that it:

- Notes the details of the Quarterly Activity Report as contained in the body of the report; and
- Endorses the Strategic Risk Register as contained in Confidential Attachment (a).

Amendment

Moved: Councillor Stephen Russell Seconded: Councillor Tim Houweling

That the Audit, Risk and Improvement Committee recommends to Council that it replaces the word 'endorses' with 'notes' the Strategic Risk Register as contained in **Confidential Attachment (a)** in recommendation 2.

Reasons for Change

The amendment is self-explanatory to the discussion that we have had.

The amendment was put and declared CARRIED (7/0) and formed part of the substantive motion.

For: Mayor Greg Milner, Councillors André Brender-A-Brandis, Tim

Houweling, Jacqueline Raison and Stephen Russell, Ms Leah Horton

and Ms Shona Zulsdorf.

Against: Nil.



Amended Substantive Motion and COMMITTEE RECOMMENDATION

Moved: Ms Shona Zulsdorf Seconded: Mayor Greg Milner

That the Audit, Risk and Improvement Committee recommends to Council that it:

- Notes the details of the Quarterly Activity Report as contained in the body of the report; and
- Notes the Strategic Risk Register as contained in Confidential Attachment

 (a).

CARRIED (7/0)

For: Mayor Greg Milner, Councillors André Brender-A-Brandis, Tim Houweling, Jacqueline Raison and Stephen Russell, Ms Leah Horton

and Ms Shona Zulsdorf.

Against: Nil.

Background

The Council is responsible for the strategic direction of the City. The City's Audit, Risk and Improvement Committee (ARIC) is a Committee of Council in accordance with the *Local Government Act 1995* (the Act) and is responsible for providing guidance, assistance, and oversight to the Council, in relation to matters which include the City's compliance with Regulation 17 of the Local Government (Audit) Regulations 1996 (the audit regulations).

The responsibility of the Chief Executive Officer (CEO) in relation to Regulation 17 of the audit regulations includes reviewing the appropriateness and effectiveness of the City's systems and procedures in relation to:

- a) risk management;
- b) internal control; and
- c) legislative compliance.

This activity report will provide an update on the City's Risk Management, Business Continuity and Workplace Health and Safety activities undertaken for the previous quarter and identifies proposed activities for the upcoming quarter.

Information contained in this report will assist the ARIC in fulfilling their responsibilities as they relate to Regulation 17 of the audit regulations.

Comment

Strategic Risk Register

The Strategic Risk Register (register) has been developed in consultation with the City's Elected Members and external members of the ARIC. The register was last endorsed by the ARIC at its meeting held 9 September 2025.

The register, as contained in **Confidential Attachment (a)**, was reviewed by the Internal Risk Management Committee (IRMC) on the 8 October 2025 and the Executive Management Team (EMT) on 29 October 2025.

Operational Risk Register

In line with the Risk Management Framework 2024, all Corporate Operational Risks assessed with a residual risk rating of High or Extreme are submitted to the Audit and Risk Committee (ARIC) for review and noting. For this reporting period, there are no Operational risks rated as High or Extreme.

3) Business Continuity

The City is on schedule to review and finalise all Business Continuity Plans (BCPs) by the end of the 2025/26 financial year. Reviews of submitted plans are ongoing, and development of the organisation-wide BCP is expected to begin shortly.

4) ISO 45001 Work Health and Safety

During the last quarter, the following key Work Health and Safety (WHS) activities and initiatives were undertaken/achieved:

- The vacant WHS Officer position has been filled, with the new officer commenced in September.
- The internal ISO 45001 pre-audit was conducted by the LGIS Strategic WHS Consultant, with the report anticipated by late October or early November.
- The WHS Contractor Management module was revised and reuploaded to the e-learning platform.
- The new WHS procedure for planting day activities, along with the relevant forms, has been drafted and is awaiting final review and implementation.

5) Planned Activities

The following activities are planned (subject to the availability of organisational officers) for the remainder of the 2025/26 financial year:

System/Procedure	Activity	Expected Outcome
Risk Management	Operational risks to be reviewed on a quarterly basis.	The City's Corporate Operational Risk register to be as current as reasonably practicable.
Risk Management	Development of further fraud and corruption training.	Increased knowledge within the City's business units in order to further protect resources and information and safeguard the integrity and reputation of the City.
Business Continuity	Rollout of updated business continuity plans in accordance with the requirements of the Business Continuity Management Framework.	The City's Business Continuity Plans to be as current as reasonably practicable.



Risk Management	Management Practice M695 Risk Management.	Sound risk management practices and procedures to be further integrated into the City's strategic and operational planning process and day to day business practices.
Risk Management	Provide training program for identified officers.	Provide support and guidance to officers ensuring they have familiarity with the City's risk management practices.
Workplace Health and Safety	Continue to implement the annual Targets & Objectives.	Targets are on track to be achieved for 2025/26.

Consultation

Nil.

Policy and Legislative Implications

- Reg 17 (1) (a) (b) and (c) of the Local Government (Audit) Regulations 1996
 - 17. CEO to review certain systems and procedures
 - (1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to
 - (a) risk management;
 - (b) internal control; and
 - (c) Legislative compliance.
- Work Health and Safety Act 2020

Financial Implications

Nil.



Key Risks and Considerations

Risk Event Outcome	Legislative Breach		
	Refers to failure to comply with statutory obligations in the manner in which the City, its officers and Elected Members conduct its business and make its decisions and determinations. This embraces the full gamut of legal, ethical and social obligations and responsibilities across all service areas and decision making bodies within the collective organisation.		
Risk rating	Low		
Mitigation and actions	Continuous review and improvement in relation to all Risk Management, Business Continuity and Workplace Health and Safety activities.		

Strategic Implications

This matter relates to the following Strategic Direction identified within Council's <u>Strategic Community Plan 2021-2031</u>:

Strategic Direction: Leadership

Aspiration: A local government that is receptive and proactive in meeting

the needs of our community

Outcome: 4.3 Good governance

Strategy: 4.3.4 Maintain a culture of continuous improvement

Attachments

7.4 (a): Strategic Risk Register (Confidential)



At 7.50pm, following consideration of Item 7.4, the meeting was adjourned.

COMMITTEE RECOMMENDATION

Moved: Councillor Stephen Russell

Seconded: Ms Shona Zulsdorf

That the meeting be adjourned for 5 minutes.

CARRIED (7/0)

For: Mayor Greg Milner, Councillors André Brender-A-Brandis, Tim

Houweling, Jacqueline Raison and Stephen Russell, Ms Leah Horton

and Ms Shona Zulsdorf.

Against: Nil.

The meeting reconvened at 7.55pm.

7.5 AUDIT REGISTER PROGRESS REPORT - 1ST QUARTER UPDATE

File Ref: D-25-32468

Reporting Officer(s): Pele McDonald, A/Director Corporate Services

Summary

This report provides an update on the progress of actions included in the Audit Register. The Audit Register includes all open audit findings that have previously been accepted by the Audit, Risk and Improvement Committee and Council.

Officer Recommendation AND COMMITTEE RECOMMENDATION

Moved: Ms Shona Zulsdorf Seconded: Mayor Greg Milner

That the Audit, Risk and Improvement Committee recommends to Council that it:

- Notes the progress recorded against each item within the Audit Register in Confidential Attachment (a); and
- 2. Approves the findings marked as Complete (100%) in the Audit Register, to be registered as closed and no longer reported to the Committee.

CARRIED (7/0)

For: Mayor Greg Milner, Councillors André Brender-A-Brandis, Tim Houweling, Jacqueline Raison and Stephen Russell, Ms Leah Horton

and Ms Shona Zulsdorf.

Against: Nil.

Background

The confidential Audit Register as contained in **Confidential Attachment (a)** lists internal and external audit findings and describes the progress of implementing improvements and the percentage completion. This report is prepared for noting the progress and completion of findings since the last meeting.

10 November 2025 - Audit, Risk and Improvement Committee Meeting



7.5 Audit Register Progress Report - 1st Quarter Update

Comment

The Audit Register contained in **Confidential Attachment (a)** presents audit outcomes by 'Finding' numbers. Any given Finding may have more than one 'Recommendation' and associated 'Agreed Management Action.'

Only when all Agreed Management Actions related to a Finding are marked as 100% complete, will the report be presented to the Audit, Risk and Improvement Committee (ARIC), with a recommendation that the Finding be closed.

The Audit Register has been formatted to ensure clarity as detailed below:

- 1. Where a Finding has more than one Agreed Management Action, it is represented with double lines around that entire Finding.
- 2. Updates in relation to each Finding are displayed in chronological order i.e. latest update appears at the bottom of each Finding.
- 3. Each Finding that is to be closed (i.e. 100% complete for all Agreed Management Actions) is represented by a purple 'Closed Tally' column on the right and numbered.
- 4. All Findings that are being recommended for closure by the ARIC are filtered to the end of the register.

The ARIC is requested to recommend that Council notes the progress and officer comments. In addition, it is recommended all Findings marked as complete (100%) in the Audit Register be registered as closed. All closed items will not form part of the Audit Register report for future meetings.

It is requested that the ARIC notes the Audit Register in Confidential Attachment (a).

Consultation

Nil.

Policy and Legislative Implications

The Internal Audit function is considered a business improvement process that will assist in compliance with Regulation 5 of the Local Government (Financial Management) Regulation 1996 (CEO's duties as to financial management) and Regulation 17 of the Local Government (Audit) Regulations 1996 (CEO to review certain systems and procedures).

Financial Implications

The Internal Audit function has a budget of approximately \$60,000 for the 2025/26 financial year, and it is anticipated that a budget of a similar amount is to be adopted for future years. Officers' effort to undertake the improvements and report on progress has not been estimated.



7.5 Audit Register Progress Report - 1st Quarter Update

Key Risks and Considerations

Risk Event Outcome	Legislative Breach		
	Refers to failure to comply with statutory obligations in the manner in which the City, its officers and Elected Members conduct its business and make its decisions and determinations. This embraces the full gamut of legal, ethical and social obligations and responsibilities across all service areas and decision-making bodies within the collective organisation		
Risk rating	Medium		
Mitigation and actions	Quarterly reporting of progress on the Audit Register to the ARIC and Council. In the report, Officer comments on actions taken and progressive completion of actions are noted. Actions which are 100% complete are closed out and reported to the ARIC. There is no future reporting on closed out actions.		

Strategic Implications

This matter relates to the following Strategic Direction identified within Council's <u>Strategic Community Plan 2021-2031</u>:

Strategic Direction: Leadership

Aspiration: A local government that is receptive and proactive in meeting

the needs of our community

Outcome: 4.3 Good governance

Strategy: 4.3.1 Foster effective governance with honesty and integrity and

quality decision making to deliver community priorities

Attachments

7.5 (a): Audit Register *(Confidential)*



7.6 2025/26 CORPORATE BUSINESS PLAN - 1ST QUARTER UPDATE

File Ref: D-25-32837

Reporting Officer(s): Pele McDonald, A/Director Corporate Services

Summary

This report provides an update on the progress of the Corporate Projects and Measures of Success identified in the Corporate Business Plan 2025/26 - 2028/29.

It is recommended that the Audit, Risk and Improvement Committee notes the progress recorded against each Corporate Project/Activity contained within the 2025/26 Corporate Business Plan Quarter 1 Report and notes the results for all Measures of Success (Key Performance Indicators) contained within the Corporate Business Plan Measures of Success Report.

Officer Recommendation AND COMMITTEE RECOMMENDATION

Moved: Ms Shona Zulsdorf Seconded: Mayor Greg Milner

That the Audit, Risk and Improvement Committee:

- Notes the progress recorded against each Project/Activity within the Corporate Business Plan as described in the report contained within Attachment (a); and
- Notes the results recorded against each Measure of Success within the Corporate Business Plan as described in the Key Performance Indicator report contained within Attachment (b).

CARRIED (7/0)

For: Mayor Greg Milner, Councillors André Brender-A-Brandis, Tim Houweling, Jacqueline Raison and Stephen Russell, Ms Leah Horton and Ms Shona Zulsdorf.

Against: Nil.

Background

The Strategic Community Plan (SCP) 2021-2031 was endorsed by Council at its meeting held 14 December 2021. A minor review of the SCP was completed and endorsed by Council at its meeting held 23 April 2024.

The Corporate Business Plan (CBP) translates the aspirations and strategies of the SCP into operational priorities and indicates how they will be resourced over a four-year period. The CBP outlines in detail the services and projects required to ensure delivery of the SCP and includes measures of success as an indication of performance.

The CBP for the period 2025/26 to 2028/29 was endorsed by Council at its meeting held 24 June 2025.

7.6 2025/26 Corporate Business Plan - 1st Quarter Update

Comment

This is the progress report for Quarter 1 of the 2025/26 planning year.

Corporate Actions

The following table provides an overview of the progress of the 36 Corporate Actions scheduled for delivery in the CBP for 2025/26:

On Track	Complete	On Hold
32 (89%)	3 (8%)	1 (3%)

The project that is noted as 'On Hold' is the review of the South Perth Precinct Structure Plan which is due to commence in April 2026.

The CBP Report (**Attachment (a)**) is presented for information, with an officer comment in the 'Quarterly Updates' column.

Measures of Success (KPIs)

The following table provides an overview of the progress of the 35 Key Performance Indicators (KPI's / Measures of Success) included in the CBP:

Achieved	Not Achieved
29 (83%)	6 (17%)

The KPI Report (**Attachment (b)**) is presented for information, with a description by the officer in the 'Result Comment' column when a KPI is not achieved.

The following table extracts information from this Report in relation to KPIs that were Not Achieved:

КРІ	Measure	Target	Result	Status Update
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)	58,750	49,719	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.
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	2,500	450	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

7.6 2025/26 Corporate Business Plan - 1st Quarter Update

КРІ	Measure	Target	Result	Status Update
				financial year review period.
Recreation Programs Satisfaction - The percentage satisfaction rate of recreation program user survey respondents reporting satisfaction with the Recreation Program offered by the George Burnett Leisure Centre.	Maintain satisfaction rate above 70%	70	0	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.
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	59	This rating was derived from the recent MARKYT Community Scorecard that rated sport / recreation services and facilities at 59% (due to facilities unfit-for-purpose e.g. substandard indoor sports courts).
Parking Revenue - The percentage increase in parking revenue.	Increase the City's revenue from parking by 10% each year	2.5	0	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.
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	0	Three internal audits are scheduled for 2025/26. The first one commenced on 17 September 2025 and is currently in progress.

Consultation

Nil.

Policy and Legislative Implications

Local Government (Administration) Regulations 1996.

10 November 2025 - Audit, Risk and Improvement Committee Meeting

Page 23 of 30



7.6 2025/26 Corporate Business Plan - 1st Quarter Update

Financial Implications

All projects and activities listed in the CBP Quarter 1 Update are fully funded within the 2025/26 Annual Budget.

Key Risks and Considerations

Risk Event Outcome	Reputational Damage			
	Deals with adverse impact upon the professional reputation and integrity of the City and its representatives whether those persons be appointed or elected to represent the City. The outcome can range from a letter of complaint through to a sustained and co-ordinated representation against the City and or sustained adverse comment in the media.			
Risk rating	Medium			
Mitigation and actions	Performance management by:			
	 Annual business planning with business units to identify new actions for the financial year. 			
	2.	Monitor progress of the Strategic Community Plan (SCP) through		
		 Quarterly reporting of the Corporate Business Plan (CBP) Corporate Actions; 		
		 b. Quarterly Key Performance Indicator reporting of CBP measures of success; and 3. Implementation of Audit findings in accordance with the Audit Register Progress Report. 		
	3.			

Strategic Implications

This matter relates to the following Strategic Direction identified within Council's <u>Strategic Community Plan 2021-2031</u>:

Strategic Direction: Leadership

Aspiration: A local government that is receptive and proactive in meeting

the needs of our community

Outcome: 4.3 Good governance

Strategy: 4.3.4 Maintain a culture of continuous improvement

Attachments

7.6 (a): Quarter 1 - 2025/26 Corporate Business Plan Project Status

Updates

7.6 (b): Quarter 1 - 2025/26 Corporate Business Plan KPI Status Updates



POLICY REVIEW 7.7

File Ref: D-25-28471

Reporting Officer(s): Anita Amprimo, Director Infrastructure Services

Summary

The Terms of Reference of the Audit, Risk and Improvement Committee include responsibility for reviewing the City's policies. A number of policies are now presented for the consideration of the Committee and referral to Council for adoption.

Officer Recommendation

Moved: Ms Shona Zulsdorf Seconded: Mayor Greg Milner

That the Audit, Risk and Improvement Committee recommends to Council that

1. Adopts the following revised policies with amendments as shown in Attachment (a):

P202 **Energy Conservation** P203 **Ground Water Management** P206 **Urban Forest (Now Urban Greening)** P209 **Shade Structures** P401 Graffiti Management P669 **Elected Member Continuing Professional Development**

P692 Sustainability

Absolute Majority Required for P669.

Amendment

Moved: Councillor Tim Houweling

Seconded:

That P206 Urban Forest (Now Urban Greening) be further amended to remove the following section:

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.

The motion lapsed for want of a seconder.

10 November 2025 - Audit, Risk and Improvement Committee Meeting



Officer Recommendation AND COMMITTEE RECOMMENDATION

Moved: Ms Shona Zulsdorf Seconded: Mayor Greg Milner

That the Audit, Risk and Improvement Committee recommends to Council that it:

1. Adopts the following revised policies with amendments as shown in Attachment (a):

P202	Energy Conservation
P203	Ground Water Management
P206	Urban Forest (Now Urban Greening)
P209	Shade Structures
P401	Graffiti Management

P669 Elected Member Continuing Professional Development

P692 Sustainability

Absolute Majority Required for P669.

CARRIED (6/1)

For: Mayor Greg Milner, Councillors André Brender-A-Brandis, Jacqueline Raison and Stephen Russell, Ms Leah Horton and Ms Shona Zulsdorf.

Against: Councillor Tim Houweling.

Background

In line with contemporary organisational models, the policy framework aligns policies to the City's Strategic Directions as contained in the Community Strategic Plan 2021-2031.

City Officers having been reviewing policies on a progressive basis during the calendar year. Each policy has been considered by the custodian business unit having the relevant technical expertise in relation to the policy content and subsequently by the Executive Management Team (EMT) representing each of the City's Directorates.

The review centres on the continuing relevance of the policy and the need to update it in light of any change in the legislative or operating environment. The review may identify a need to revise the policy, revoke the policy or that no change is needed.

Any new policy or policies recommended for revocation or amendment will be presented to the Audit, Risk and Improvement Committee and subsequently to Council for adoption. During this review, there were no new policies drafted for consideration and no policies put forward for revocation.

Comment

The policies listed below and at **Attachment (a)** are recommended with amendments as shown by track changes in each document.



A summary explaining the amendments has been provided in the table below:

P202 Energy Conservation

The City no longer has a Sustainable Strategy as the components of this have been captured in the City of South Perth Strategic Community Plan. References to this strategy have been removed and amended to align with the Strategic Community Plan.

P203 Ground Water Management

References to development approvals have been removed from this policy as part 8 of the Planning and Development (Local Planning Schemes) Regulations 2015 provides for applications for development approval. An application for development approval must be accompanied by the plans and information specified in the Regulations, including a report on any specialist studies in respect of the development that the local government requires the applicant to undertake. In this manner, the City can require dewatering management plans, geotechnical information and hydrological studies as required depending on the location of the proposed development. The City liaises with the Department of Water, Environmental and Regulation and the Department of Biodiversity, Conservation and Attractions where relevant in relation to proposals impacting the Swan and Canning Rivers and for advice on the assessment of applications, and can undertake peer review of reports if required.

P206 Urban Forest (Now Urban Greening)

Following Council's endorsement of the Urban Greening Strategy at the July 2025 Ordinary Council Meeting, this policy has been amended to reflect the principles, pillars and reporting commitments of the strategy.

In response to community feedback from the Notice of Motion to remove six juvenile trees from Sir James Mitchell Park, a clause has been added in regard to requests for tree removal on City managed land.

P209 Shade Structures

Inclusion of the consideration that new community facilities planned within the City of South Perth are subject to a shade audit to ensure that suitable shade is incorporated into the design.

P401 Graffiti Management

This policy has been updated to include Community, Culture and Recreation as a relevant Business Unit.

The policy now identifies the City's commitment to address deter graffiti through initiatives with the Community Development Business Unit.



P669 Elected Member Continuing Professional Development

In accordance with section 5.128(5)(a) of the *Local Government Act 1995*, Council must review Policy P669 Elected Member Continuing Professional Development after each Ordinary Election.

The proposed change of this policy is to capture the compulsory Council Member Essentials course that must be completed within the first 12 months of being elected to Council.

P692 Sustainability

The City no longer has a Sustainable Strategy as the components of this have been captured in the City of South Perth Strategic Community Plan. References to this strategy have been removed and amended to align with the Strategic Community Plan.

Consultation

Nil.

Policy and Legislative Implications

The reviewed and new policies are consistent with the *Local Government Act 1995*, relevant legislation and guidelines and other City documents.

Financial Implications

Nil.

Key Risks and Considerations

Risk Event Outcome	Legislative Breach		
	Refers to failure to comply with statutory obligations in the manner in which the City, its officers and Elected Members conduct its business and make its decisions and determinations. This embraces the full gamut of legal, ethical and social obligations and responsibilities across all service areas and decision making bodies within the collective organisation.		
Risk rating	Low		
Mitigation and actions	Review of all City policies on an annual basis.		



Strategic Implications

This matter relates to the following Strategic Direction identified within Council's <u>Strategic Community Plan 2021-2031</u>:

Strategic Direction: Leadership

Aspiration: A local government that is receptive and proactive in meeting

the needs of our community

Outcome: 4.3 Good governance

Strategy: 4.3.1 Foster effective governance with honesty and integrity and

quality decision making to deliver community priorities

Attachments

7.7 (a): Amended Policies



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Nil.

9. **CLOSURE**

The Presiding Member declared the meeting closed at 8.51pm.

	Committee Meeting yet to be determined.
a: I	
Signed:	

City of South Perth

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



Audit, Risk and Governance <u>Improvement Committee</u>

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;

AUDIT, RISK AND GOVERNANCE IMPROVEMENT COMMITTEE TERMS OF REFERENCE

- 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.

MEMBERSHIP

The Committee shall consist of:

- the Mayor;
- Independent Presiding Member (External Member);
- Independent Deputy Presiding Member (External Member); and
- 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 Salariesy 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

AUDIT, RISK AND GOVERNANCE IMPROVEMENT COMMITTEE TERMS OF REFERENCE

- 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 Audit, Risk and Improvement Committee Members.
- 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

AUDIT, RISK AND GOVERNANCE IMPROVEMENT COMMITTEE TERMS OF REFERENCE

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 <u>Strategic Community Plan 2021-2031</u> <u>Sustainability Strategy</u>, 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 <u>including Natural Power purchasing</u>, building audits, the continuous development of useful guidelines, <u>employees</u>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
Council Adoption: 03/05
Reviewed/Modified: 03/05, 02/11, 03/12, 03/13, 03/14, 03

03/05, 02/11, 03/12, 03/13, 03/14, 01/15, 03/16, 11/16, 12/17, 09/22, 12/24

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

Strategic Direction Environment (Built and Natural)

Policy P203 Ground Water Management

Responsible Business Unit/s	Parks & Environment, Engineering Services, Development Services
Responsible Officer	Manager Parks & Environment, Manager Engineering <u>Services</u> , Manager Development Services
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:

- a) Efficient irrigation systems;
- b) Development of Implementing Implementing-water conservation practices for parks and landscape areas;
- c) 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:

- a) 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

Page 2 of 2

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

Strategic Direction

(Puilt 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 <u>p</u>Policy is concerned with the management of trees <u>and vegetation</u> 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

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

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

Page 2 of 3

 Policy Number:
 P206
 Relevant Council Delegation:
 N/A

 Council Adoption:
 26/11/02
 Relevant Delegation:
 N/A

 Reviewed/Modified:
 10/05, 02/11, 03/12, 03/13, 03/14, 01/15, 03/19, 03/20, 09/22, 04/24
 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 unhealthful 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

Page 3 of 3

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

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, Waste Fleet and Facilities, 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 <u>/</u>-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 Applicable Nil.

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

Page 2 of 2

Policy Number: P209 Council Adoption: 25/03/0

Reviewed/Modified: 10/05, 03/08, 02/11, 03/12, 03/13, 03/14, 01/15,

03/16, 11/16, 12/17, 03/19, 03/20, 09/22, 04/24

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

Strategic Direction

Environment (Built and Natural)

Policy P401 Graffiti Management

Responsible Business Unit/s	Waste Fleet & Facilities; Community, Culture & Recreation
Responsible Officer	Manager Waste Fleet & Facilities; Manager Community, Culture & Recreation
Affected Business Unit/s	Waste Fleet & Facilities; Community, Culture & Recreation

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 <u>p</u>Policy is relevant to the Waste Fleet & Facilities Business Unit: <u>Community, Culture & Recreation Business Unit</u>, 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 Cityy 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 onto 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 Waver 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 eralyearly 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

Page 2 of 2

 Policy Number:
 P401
 Relevance

 Council Adoption:
 11/02
 Relevance

 Reviewed/Modified:
 03/05, 02/11, 03/12, 03/13, 03/14, 01/15,
 Relevance

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 pPolicy 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:

₃ 2 of 5

 cy Number:
 P669
 Relevant Council Delegation:
 N/A

 ncil Adoption:
 12/13
 Relevant Delegation:
 N/A

 lified 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 Mmember 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 OfficerCEO will be responsible for organising all arrangements related to Elected Members' continued professional development.

₃ 3 of 5

 cy Number:
 P669
 Relevant Council Delegation:
 N/A

 ncil Adoption:
 12/13
 Relevant Delegation:
 N/A

 liffied by Council
 03/14, 01/15, 03/16, 12/17, 10/18, 03/20, 09/22.
 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
 - o 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.

₃ 4 of 5

 zy Number:
 P669
 Relevant Council Delegation:
 N/A

 ncil Adoption:
 12/13
 Relevant Delegation:
 N/A

 liffied 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:

- 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

₃ 5 of 5

 zy Number:
 P669
 Relevant Council Delegation:
 N/A

 ncil Adoption:
 12/13
 Relevant Delegation:
 N/A

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 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 & Facilities Assets & Design	
Responsible Officer	Manager Waste, Fleet & Facilities Assets & 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 $\frac{(2020-2030)}{2021-2031}$ 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 <u>bring-align</u> the City's operations <u>in line-with</u> the sustainability <u>requirements-commitments</u> outlined in the City's-<u>Strategic Community Plan its</u> <u>Sustainability Strategy</u>, the City will adopt practices that:

- Ensure <u>compliance</u>that as a <u>minimum</u>, the <u>City</u> will comply with all relevant statutory obligations and <u>in addition</u>, the <u>City</u> will <u>comply</u> with the requirements of other <u>voluntarily subscribed</u> initiatives. <u>Additionally</u>, through its to which it voluntarily subscribes, and through its terms of engagement, the <u>City</u> will seek <u>from</u> compliance by its contractors and suppliers.
- Review and set <u>annual</u> objectives and targets each year that <u>reflect target</u> the City's significant activities and stakeholder interests., and <u>resource</u> and <u>implement an integrated Business</u> <u>Management system System to achieve these goals</u>.
- Assist in the Delevelopment of an Action Plans that adequately reflects the economic, environmental, and social goals of the City.
- Adopt working practices that minimise and monitor the <u>City's impact on the effects that the City has on the environment and the community.</u>
- 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.
- <u>Publicly Rreport publicly on an annual basis</u>, the key characteristics of sustainability performance.
- Communicate this policy to all internal and interested external parties and make it <u>publicly</u> available <u>on to the public through</u> 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)

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Policy Number:P692Relevant Council Delegation:N/ACouncil Adoption:26/03/08Relevant Delegation:N/AReviewed/Modified:02/11, 03/12, 03/12, 03/13, 03/14, 01/15, 03/16, 03/17,Relevant Management Practice:N/A

03/18, 05/21, 09/22

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)

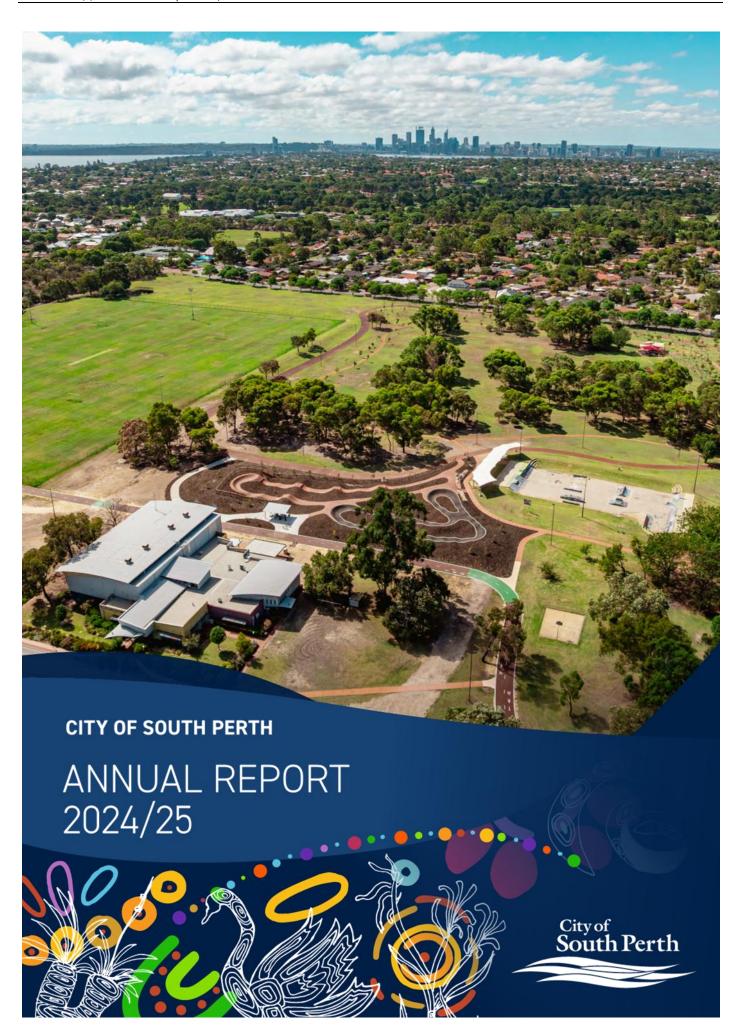
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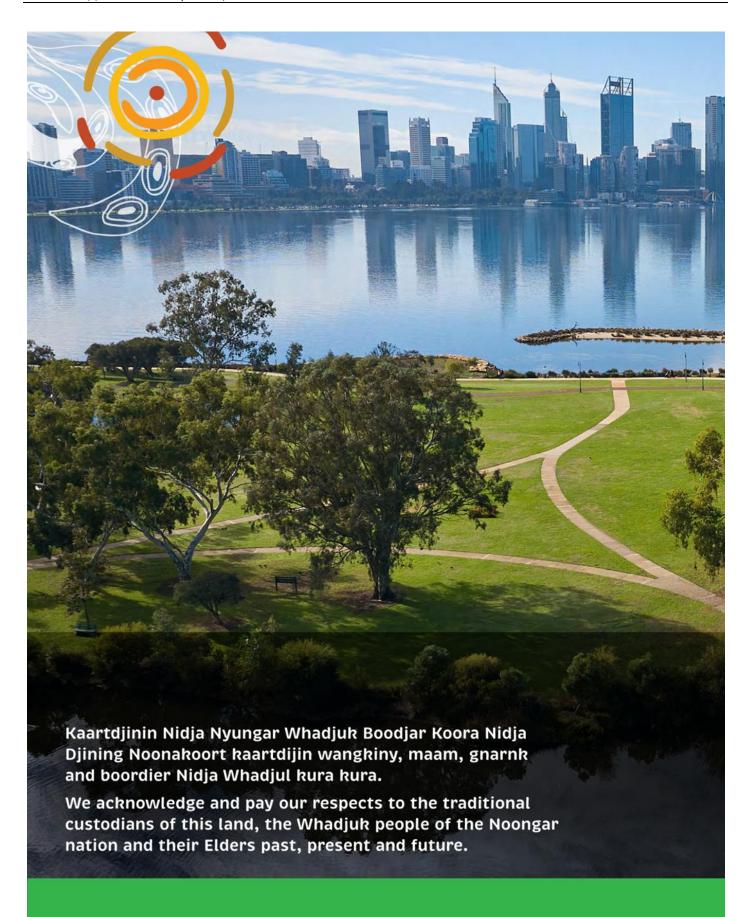
Policy Number: P692 Relevant Council Delegation: Council Adoption: 26/03/08 Reviewed/Modified: 02/11, 03/12, 03/12, 03/13, 03/14, 01/15, 03/16, 03/17,

03/18, 05/21, 09/22

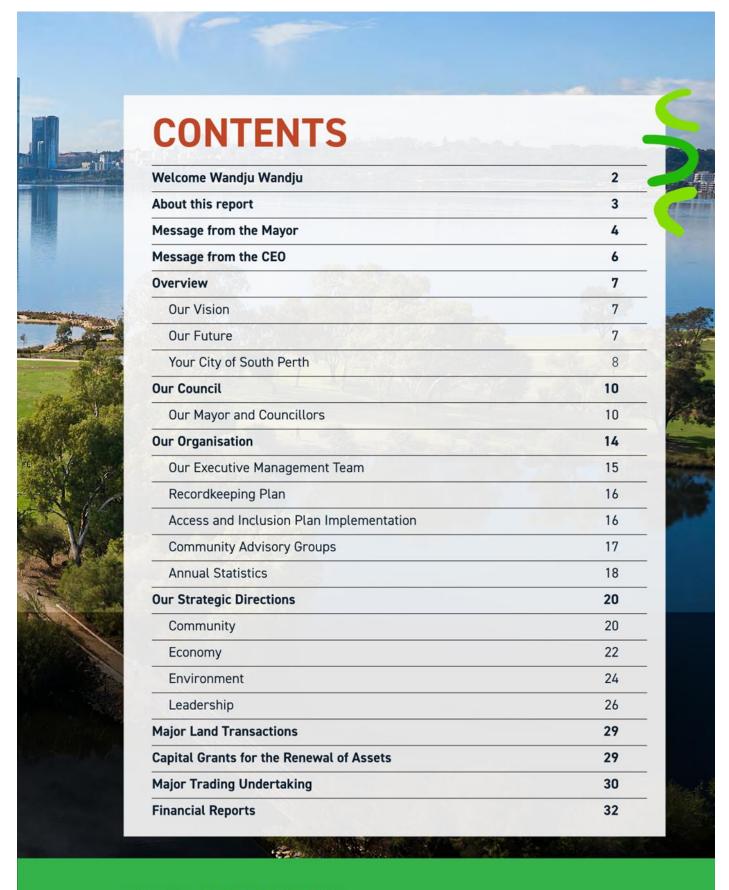
Relevant Delegation: N/A Relevant Management Practice:

N/A



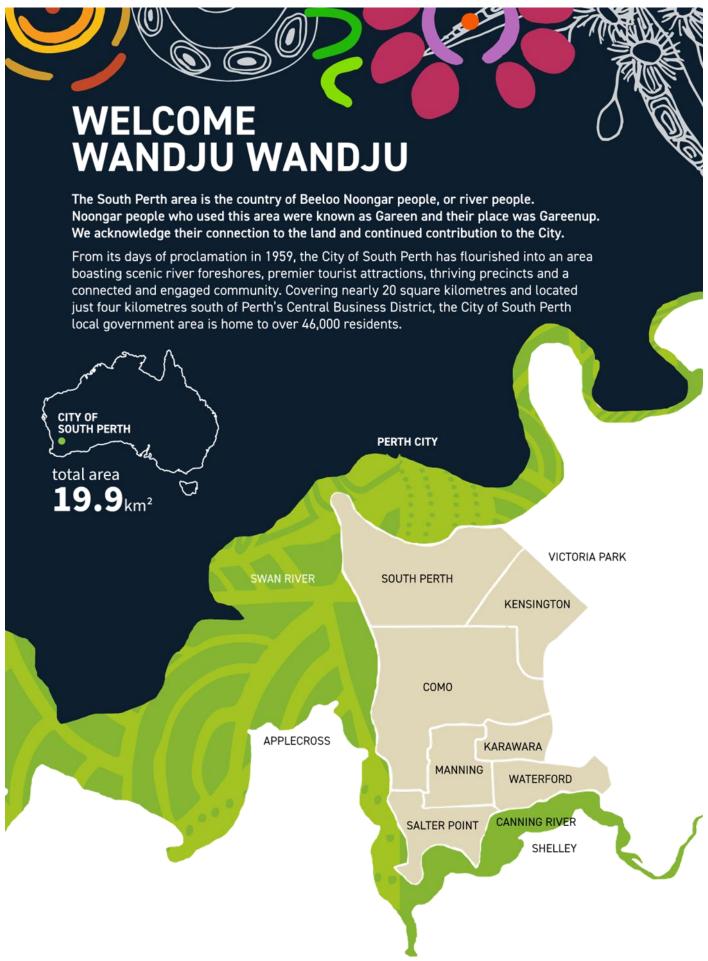


A city of active places and beautiful spaces



ACCESS AND INCLUSION

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





ABOUT THIS REPORT

The Annual Report outlines our performance, achievements and challenges during 2024/25 based on the four strategic directions outlined in the Strategic Community Plan (SCP) 2021-2031:



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



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



ENVIRONMENT (BUILT AND NATURAL): Sustainable, liveable, diverse and welcoming neighbourhoods that respect and value the natural and built environment.



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

COPIES OF THIS REPORT

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

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

ALTERNATIVE FORMATS

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

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





MESSAGE FROM THE MAYOR

On behalf of the City of South Perth Council, I am proud to present the City's Annual Report for 2024/25.

STRONG FINANCIAL MANAGEMENT FOR A SUSTAINABLE FUTURE

The City's financial health continues to improve. The 2024/25 financial year saw the City generate its third consecutive operating surplus, after delivering our first operating surplus in eight years in 2022/23.

Over the course of the past six financial years, we've dramatically improved the City's financial performance, turning unsustainable consecutive operating deficits into consecutive operating surpluses, while simultaneously restoring \$19.7 million to the City's financial reserves.

These financial reserves enable us to maintain and renew nearly \$817 million in public assets, as well as continuing to deliver essential services – from road maintenance and library services to community safety initiatives and events.

RESPECTING OUR RATEPAYERS

At the same time, we've continued to look after our ratepayers. The 2024/25 Budget saw a modest rates increase of 3.4%, equal to the prevailing rate of inflation (March 2025).

For six consecutive years now, the City has kept rates movements at or below the prevailing rate of inflation, while simultaneously improving the City's financial position.

MANNING BIKE TRACK AND GEORGE BURNETT PARK PRECINCT

In February 2025, the new Manning Bike Track opened to the public. Designed for riders of all ages, the track has already become a hub for our community to come together, stay active and enjoy the outdoors.

The bike track was part of a broader revitalisation of the George Burnett Park precinct, which also featured the new Canning Bridge to Curtin University Bike Link and the transformed Dome Café – a smart repurposing of the former Manning Library building.

SOUTH PERTH SOUNDS AND LOCAL EVENTS THRIVE

After a five-year break, the South Perth Sounds free community concert returned in spectacular fashion – with thousands gathering at Sir James Mitchell Park to enjoy stellar performances by WA bands San Cisco and End of Fashion.

This large-scale event was accompanied by a range of local favourites throughout the year including the Emerging Artist exhibition, the Evolve: Arts, Events & Culture Winter Program, NAIDOC Week, Southside Summer (our FRINGE WORLD program of rotating events on the foreshore) and more.

Through our grants program, we also supported grassroots events such as lion dances, the Manning Laneway Festival and other vibrant community celebrations.



A NEW ERA FOR COLLIER PARK GOLF COURSE

This financial year, the City completed Operator, Lease and Development agreements with Clublinks Management – a pivotal milestone that sets the stage for the future redevelopment of Collier Park Golf Course. The agreements outline a significant investment from both the City and Clublinks and marks the beginning of a bold new chapter for this important community asset.

DOING BETTER THAN THE BIN

This year we stepped up our commitment to sustainable waste solutions. Since 2024, household waste has been diverted to the Kwinana Energy Recovery Facility – successfully diverting municipal waste away from landfill.

We also prepared to launch several new initiatives to help the community reduce, reuse and recycle, including year-round prebooked verge collections, a new Reuse Shop and a Containers for Change Bag Drop at the Recycling Centre. These services will be in full swing in 2025/26.

THANK YOU AND FAREWELL TO COUNCILLOR MARY CHOY

In May 2025, we bid farewell to former Councillor Mary Choy after nearly six years of service on Council.

During her time on Council, Ms Choy served on a number of key committees and groups including Audit, Risk and Governance, CEO Evaluation, and as a delegate to the Community Safety and Crime Prevention Group.

I wish Ms Choy the best for the future and thank her for her service to the City.

THANK YOU AND FAREWELL TO CEO MIKE BRADFORD

Finally, I want to acknowledge the immense contribution to our City by former CEO Mike Bradford, who concluded his tenure with the City this year.

Mr Bradford provided outstanding leadership and strategic guidance for the City over the past four years, building a stellar team of highly-capable City employees and instilling a positive, customer-focused and outcomesdriven culture.

Customer satisfaction measurably and significantly increased during Mr Bradford's leadership, together with employee engagement and satisfaction. The City's financial position demonstrably improved during Mr Bradford's term as CEO, with the City concurrently delivering on a range of significant value-adding community projects.

On behalf of the City, I give my heartfelt thanks to Mr Bradford for everything he has done for our City, and wish him well in his exciting new role.

Mayor Greg Milner City of South Perth CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25



MESSAGE FROM THE ACTING CEO

The City of South Perth continues to deliver meaningful projects and services for our community.

This year, our community played an important role in shaping the future of greening in the City of South Perth. Hundreds of people shared their ideas through surveys and pop-up sessions, and a new panel of residents and experts explored ways to enhance urban greening across the City. The resulting Urban Greening Strategy reflects the community's shared vision for a greener future.

As always, we've continued to enhance our 'beautiful spaces and active places' throughout the year, making them even more accessible and welcoming. Highlights include the opening of two enclosed dog parks at Olives Reserve and Comer Street, and a new footbridge at Lake Douglas – along with other key upgrades to public infrastructure across the City.

To better understand community needs, we conducted our annual Customer Satisfaction Survey in November 2024. Results were positive – particularly in communication and issue resolution – but we're committed to doing even better. To improve the customer experience online, we've expanded self-service options, making it easier for our customers to access planning approvals, event licences, environmental reports and more.

This year, the City secured over \$4 million in funding for a major riverbank restoration project near Coode Street on the South Perth foreshore. This project is jointly funded by the Australian Government's Natural Heritage Trust under the Urban Rivers and Catchments Program, the WA Department of Biodiversity, Conservation and Attractions, and the City of South Perth. This significant project, along with the ongoing Hurlingham Living Stream works, will help restore native habitats along the Swan River foreshore, boost local biodiversity and improve waterway health.

Finally, I'd like to take this opportunity to acknowledge former CEO Mike Bradford, who concluded his time with the City in April. Mike's leadership over the past four years has delivered important infrastructure and environmental outcomes and set a clear direction for continued improvement. Following his departure, Director Corporate Services Garry Adams, with his extensive experience, provided steady and reliable leadership as Acting CEO. Thank you also to the City's Elected Members and employees for their continued support and commitment to delivering on our vision of 'a City of active places and beautiful spaces'.

Matthew Scott Acting Chief Executive Officer City of South Perth



YOUR CITY OF SOUTH PERTH

Non-English-speaking backgrounds

21%



39 MEDIAN AGE

43%



UNIVERSITY QUALIFICATION



1.5%
Aboriginal Torres Strait Islander population



31% Lone person households



\$1,994
MEDIAN WEEKLY HOUSEHOLD INCOME



31.4% FAMILIES

20,885
DWELLINGS



MEDIAN HOUSE PRICE



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

ANNUAL REPORT 2024/25 | CITY OF SOUTH PERTH

5,262
LOCAL BUSINESSES



17,086 Local jobs





14,107 LOCAL WORKERS

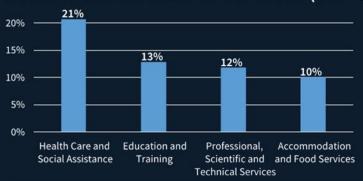
GROSS REGIONAL PRODUCT (GRP)

\$2.9 billion

eserves

which represents 0.65% of the state's Gross State Product (GSP).

LARGEST EMPLOYMENT BY INDUSTRY (TOP 4)











21,394 street trees



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





OUR MAYOR AND COUNCILLORS

The City of South Perth is comprised of four wards. Throughout the 2024/25 financial year, eight Councillors represented the City, with two Councillors representing each of the wards – Millpoint, Moresby, Manning, and Como. The Mayor is elected to represent the entire electorate.





Councillor Mary Choy
Current Term: 2021–2025
Resigned: May 2025

MORESBY WARD





MANNING WARD





COMO WARD





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FORMER COUNCILLORS

Councillor Mary Choy

Councillor Mary Choy resigned from Council on 19 May 2025. We would like to acknowledge former Councillor Choy for her contribution to the City of South Perth.

COMMITTEES

- · Audit, Risk and Governance Committee
- · CEO Evaluation Committee
- · CEO Selection Committee

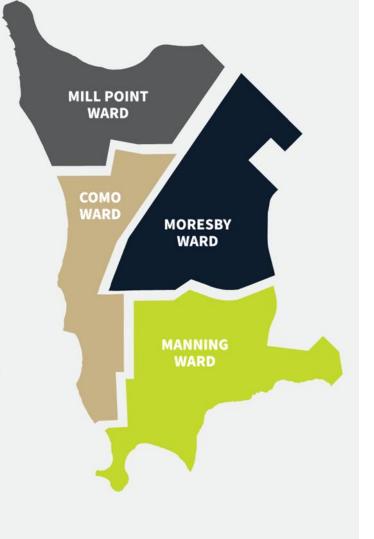
ELECTED MEMBER CONDUCT

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

One complaint was included on the City of South Perth Public Minor Breaches Register in accordance with Section 5.121 of the *Local Government Act 1995* during the 2024/25 financial year.

The Local Government Standards Panel found that a Minor Breach of Regulation 17 of Division 4 of the Local Government (Model Code of Conduct) Regulations 2021 had occurred. The Council Member applied to the State Administration Tribunal for a review and an outcome is pending.

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





ATTENDANCE AT MEETINGS 1 JULY 2024 TO 30 JUNE 2025

	Ordinary Council Meetings	Council Agenda Briefings	Electors' General Meeting	CEO Evaluation Committee	CEO Selection Committee	Audit, Risk and Governance Committee Meetings
NUMBER OF MEETINGS	11	11	1	2	1	4
Mayor Greg Milner	11	9	1	2*	1*	4*
Deputy Mayor Bronwyn Waugh	9	8	0	2*	1*	1*
Councillor André Brender-A-Brandis	9	9	1	1	1*	3*
Councillor Mary Choy	9	8	0	1	0*	0
Councillor Nic Coveney	11	8	0	1*	0*	0
Councillor Glenn Cridland	9	8	1	0	0*	1*
Councillor Blake D'Souza	11	10	1	0	1*	0
Councillor Jennifer Nevard	11	11	1	1*	1*	3*
Councillor Hayley Prendiville	10	10	1	2*	0*	0

^{*}denotes Committee members





FEES AND ALLOWANCES

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

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

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

	Mayor & Deputy Mayor's annual allowance \$	Meeting attendance fees \$	Reimbursed expenses \$	Annual allowance for ICT expenses \$	TOTAL \$
Mayor Greg Milner	68,552	33,706	25	3,064	105,347
Deputy Mayor Bronwyn Waugh	17,138	25,137		3,500	45,775
Councillor André Brender-A-Brandis		25,137	380	3,500	29,017
Councillor Mary Choy		22,236		3,096	25,332
Councillor Nic Coveney		25,137		3,500	28,637
Councillor Glenn Cridland		25,137		3,500	28,637
Councillor Blake D'Souza		25,137	30	3,500	28,667
Councillor Jennifer Nevard		25,137		3,500	28,637
Councillor Hayley Prendiville		25,137		3,500	28,637
TOTAL	85,690	231,901	435	30,660	348,686



CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25

OUR ORGANISATION

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

OUR VALUES

ACCOUNTABLE
RESPECTFUL
SUPPORTIVE
UNIFIED

OUR ORGANISATIONAL STRUCTURE

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

OUR ORGANISATIONAL STRUCTURE

Chief Executive Officer

Corporate Services Directorate

Customer, Communications and Engagement

Finance

Governance

Information Systems

People and Performance Development and Community Services Directorate

Community, Culture and Recreation

> Development Services

Community Learning and Libraries Infrastructure Services Directorate

Assets and Infrastructure Support

Engineering Services

Parks and Environment

Waste, Fleet and Facilities

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OUR EXECUTIVE MANAGEMENT TEAM



FORMER CHIEF EXECUTIVE OFFICER

Mike Bradford 2021 to April 2025



DIRECTOR CORPORATE SERVICES

Garry Adams 2021 to June 2025



DIRECTOR INFRASTRUCTURE SERVICES

Anita Amprimo Commenced 2022



DIRECTOR
DEVELOPMENT
AND COMMUNITY
SERVICES

Donna Shaw Commenced 2023

During the period 3 April to 30 June 2025, Garry Adams was Acting Chief Executive Officer and Danielle Cattalini was Acting Director Corporate Services.

DISCLOSURE OF ANNUAL SALARIES

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

Salary Range	No. of Employees
\$130,000 - \$139,999	1
\$140,000 - \$149,999	2
\$150,000 - \$159,999	3
\$160,000 - \$169,999	3
\$170,000 - \$179,999	2
\$180,000 - \$189,999	1
\$190,000 - \$199,999	0
\$200,000 - \$209,999	2
\$210,000 - \$219,999	0
\$220,000 - \$229,999	0
\$230,000 - \$239,999	0
\$240,000 - \$249,999	1
\$250,000 - \$259,999	0
\$260,000 - \$269,999	0
\$270,000 - \$279,999	0
\$280,000 - \$289,999	1

CEO Remuneration		
Cash Salary	\$288,788	
Package Benefits	\$37,209	
Total Package	\$325,997	



RECORDKEEPING PLAN

The City of South Perth is committed to maintaining accurate, reliable and compliant recordkeeping practices to support the effective management of its business activities.

In June 2025, the City reviewed and submitted its updated Recordkeeping Plan and associated procedures to the State Records Office for approval.

To ensure all employees understand their responsibilities, the City provides a Recordkeeping Induction Program to new employees within two weeks of commencement. Delivered as an online module, the program outlines employee roles, legislative obligations under the *State Records Act 2000*, and compliance with the City's Recordkeeping Plan.

In 2024/25, 40 new employees successfully completed the induction, with an additional 20 practical training sessions delivered to further support recordkeeping awareness and capability.

The efficiency and effectiveness of the City's recordkeeping training is reviewed annually through participant feedback, helping ensure continuous improvement in compliance and practice.

ACCESS AND INCLUSION PLAN IMPLEMENTATION

The *Disability Services Act 1993* requires all local governments to report annually on the implementation of their Disability Access and Inclusion Plans (DAIPs).

Through the development and implementation of its Access and Inclusion Plan (AIP) 2022–2027, the City is committed to creating a more accessible and inclusive community for everyone, including people with disability, those from diverse cultural backgrounds, and people experiencing disadvantage.

The following highlights activities undertaken in 2024/25 aligned with the AIP and overseen by the City's Inclusive Community Advisory Group (ICAG):

ACCESSIBLE AND INCLUSIVE EVENTS

The City hosted several inclusive events such as NAIDOC Week, Carols at Sunset, Australia Day, South Perth Sounds, Sounds of Bunuru, and the Neon Youth Festival. Accessibility improvements included ACROD parking, ramps, accessible toilets and Auslan interpretation at large-scale concerts.





FACILITY UPGRADES

Ongoing improvements were made to older community facilities, including the installation of ramps, universal access toilets and showers, and improved signage.

SUPPORTIVE PROGRAMS AND SERVICES

The City continued to deliver and support a wide range of inclusive programs, such as:

- Modified sport and recreation opportunities
- Come-and-try sessions for people with disability
- · Homelessness support and food relief
- · Home reader services
- Diversity-focused events and multicultural playgroups
- · Programs supporting LGBTQI+ inclusion
- Subsidy schemes to support low-income earners' access to local sport and recreation facilities.

PLANNING FOR NEW AMENITIES

Planning was finalised for a new public toilet on the South Perth Foreshore, which will include an adult changing place to meet the needs of people living with disability.

AWARENESS CAMPAIGNS AND PARTICIPATION

The City took part in campaigns and events with access and inclusion benefits, including Epilepsy Awareness Day, World Autism Awareness Day, R U OK? Day, Dementia Awareness Week, Mental Health Day, and International Day of People with Disability.

TRAINING AND CAPACITY BUILDING

Employees received training on effective communication with marginalised and homeless community members, along with sessions to strengthen diversity in decision-making processes.

Training on the respectful use of pronouns was also delivered, supporting gender inclusivity and equality.

COMMUNITY ADVISORY GROUPS

In 2024/25 the City oversaw the coordination of four community advisory groups including the Arts Advisory Group; Community Safety and Crime Prevention Advisory Group; Inclusive Community Advisory Group; and Public Health Advisory Group. These groups contribute to the City's decision-making processes and fulfil a requirement outlined in the City Policy P112 Community Advisory Groups. The 2024/25 outcomes for each advisory group are available on the City's website.





ANNUAL STATISTICS



rebates to local residents via the Home Safety and Security Rebates program



INFILL FOOTPATH PROGRAM

LINEAL

VOICE OF THE CUSTOMER SURVEY RESULTS:

Building Services satisfaction

Planning Services satisfaction

Supported

local community groups and sporting clubs through the Community Funding Program

PROGRAM







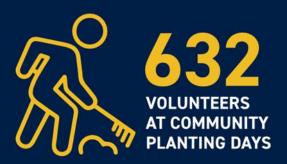
plants planted at community planting days

109,841 plants raised in the City's nursery





ANNUAL REPORT 2024/25 | CITY OF SOUTH PERTH



plants gifted to residents at the community tree giveaway



CUSTOMER REQUEST SURVEY















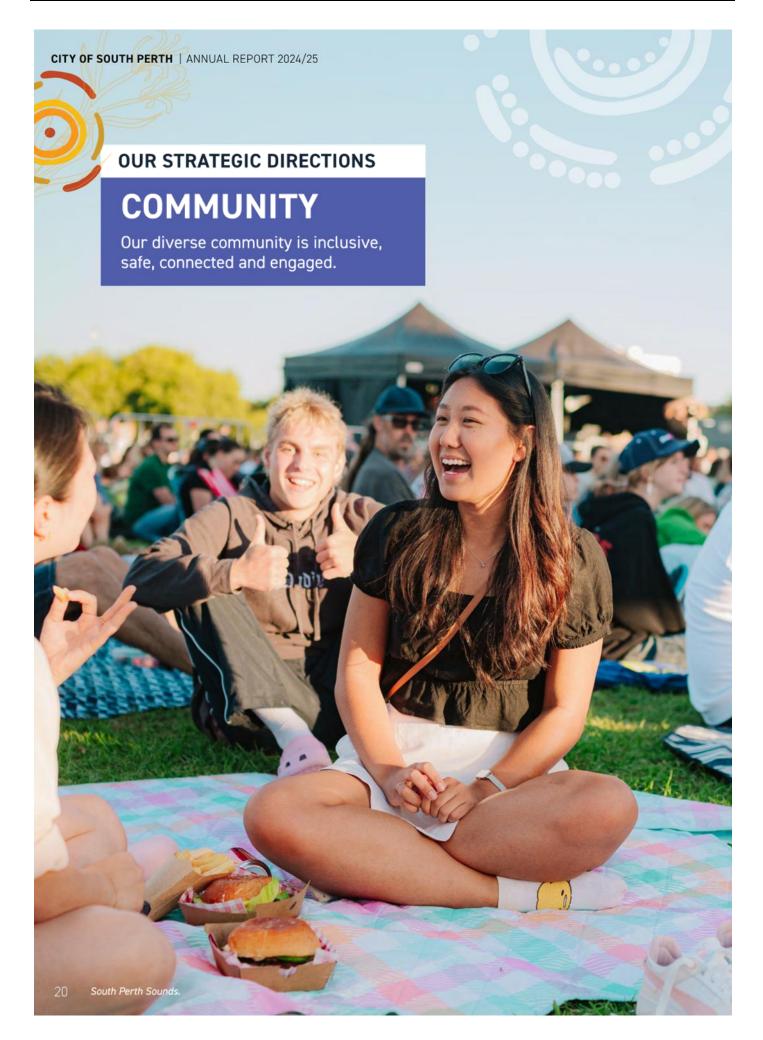


Voice of the Customer survey

92% rat over

rating for overall experience

19





OPENED THE NEW MANNING BIKE TRACK

This exciting new facility features a pump track suitable for bikes, skateboards, scooters and wheelchairs, as well as a jump track designed for experienced riders to practice advanced skills.

ENHANCEMENTS AT THE OLD MILL

The Old Mill Education Centre was transformed into the Old Mill Cultural Hub. The refurbished hub now acknowledges both First Nations and European histories and creates new opportunities for community groups and commercial operators to support tourism and cultural initiatives.

The City also delivered the First Nations interpretive materials project which gathered accurate First Nations historical information about the Old Mill and surrounding area, supporting community understanding, truth telling and cultural healing.

LAUNCHED A STREAMLINED ONLINE GRANTS AND REBATES PLATFORM

The City introduced a new digital platform to make applying for City-offered grants and rebates simpler, faster and more accessible for individuals, businesses and community groups.

DELIVERED A VIBRANT PROGRAM OF CULTURAL AND CIVIC EVENTS

Events included Southside Summer, South Perth Sounds, Neon Festival, citizenship ceremonies, ANZAC Day and Remembrance Day services, NAIDOC Week activities and other multicultural community celebrations.

CREATED A CAFÉ-STYLE COMMUNITY SPACE AT SOUTH PERTH LIBRARY

A new café area offers light refreshments and a welcoming environment where visitors can meet, collaborate and enjoy the library as a social and community space.

INTRODUCED INNOVATIVE NEW PROGRAMS AT CITY LIBRARIES

Highlights include film afternoons for seniors, 'Adulting 101' for young adults, a teen book club, intergenerational tech help sessions, after-school workshops with local young adult authors, and 'Gentle Sensory Story Time' for neurodiverse children and their caregivers.

EXPANDED DIGITAL LIBRARY SERVICES

The City broadened its e-book, e-audiobook and e-film offerings with more popular titles and genres, and introduced new platforms such as Comics Plus and ESL Reads to support diverse reading interests and English language learners.

DEVELOPED TWO NEW ENCLOSED DOG PARKS

New fenced, off-lead areas at Olives Reserve and Comer Reserve provide safe, fun spaces for dogs to socialise and for community members to connect.

UPGRADED PUBLIC TOILETS AT COMER RESERVE

The site now includes four modern public toilets, including a Universal Access Toilet to improve accessibility for all visitors.







SUPPORTED LOCAL PRECINCT ACTIVATION

Provided Precinct Activation Funding and assistance to the Manning, Angelo Street and Como Town Teams to deliver events that energise and connect local neighbourhoods.

DELIVERED ENGAGING TEMPORARY PUBLIC ART INSTALLATIONS

Supported the installation of striking temporary artworks, including *Reflections* – a maze-like arrangement of curved aluminium mirrors on the South Perth Foreshore – and a four-metre-tall, illuminated swan, both designed to reflect and celebrate the natural beauty of the area.

PARTNERED WITH THE SHIRE OF DERBY WEST KIMBERLEY

Provided professional support in assessing development applications, offering a valuable planning service to a remote regional community while diversifying the City's revenue sources.

FACILITATED THE REDEVELOPMENT OF THE OLD MANNING LIBRARY

Oversaw the transformation of the Old Manning Library site into a new Dôme Café, creating a new community gathering space in the heart of Manning.

ENGAGED DESTINATION PERTH

In partnership with the Perth Inner City Group, engaged Destination Perth to provide destination marketing services.

COLLABORATED WITH THE PERTH INNER CITY GROUP

Worked with the Perth Inner City Group to refine processes and collaborate on economic development and destination marketing initiatives.

COLLABORATED ON A PRECINCT PLAN FOR THE FUTURE OF TECHNOLOGY PARK

Worked with Development WA, the Town of Victoria Park and other key stakeholders to prepare a Precinct Plan for the future of Technology Park.

WAIVED ALFRESCO DINING AND PARKLET LICENCE FEES

Encouraged greater activation of local precincts by waiving alfresco dining and parklet licence fees as part of the development of a new Fees and Charges Schedule.







ENHANCED PUBLIC SPACES WITH DECORATIVE LIGHTING

Installed new decorative lighting at the Waterford Entry, Welwyn Avenue shopping precinct, Old Mill and Moresby Reserve, adding vibrancy and improving amenity.

INSTALLED A NEW FOOTBRIDGE AT LAKE DOUGLAS

The new footbridge on the South Perth Foreshore offers improved accessibility and a scenic walking route across the lake.

CONSTRUCTED A VIEWING DECK AT LAKE GILLON

A new deck overlooking the Lake Gillon wetland provides a peaceful space to observe native wildlife and enjoy uninterrupted natural views.

UPDATED THE LOCAL HERITAGE SURVEY

The revised survey documented culturally significant places across the City, helping to preserve and better understand the area's rich heritage.

DEVELOPED THE KARAWARA PEDESTRIAN AND CYCLE ACCESS PLAN

The Plan identifies existing laneways and paths, introduces a classification system and prioritises infrastructure improvements to enhance connectivity and safety.

PLANTED OVER 15,000 SEEDLINGS AT ELDERFIELD WETLANDS

With the support of more than 250 volunteers, the City celebrated National Tree Day 2024 by planting thousands of seedlings to enhance biodiversity and restore natural habitat.

UPGRADED THE JAN-DOO PLAYGROUND IN SALTER POINT

Delivered a modern, inclusive and imaginative play space for children aged 2–10, designed to foster physical activity, creativity and social connection.

IMPROVED INFRASTRUCTURE AT SANDON PARK

Installed a new sewer connection and underground pump station to service the Scout Hall, Curtin University Rowing Club and the public toilets, improving utility reliability in the area.

COMMENCED WASTE-TO-ENERGY DELIVERY

Began delivering residential waste to the Kwinana Energy Recovery Facility, supporting the generation of sustainable energy for WA homes and businesses and reducing landfill use.

UPGRADED IRRIGATION AT SIR JAMES MITCHELL PARK

Completed the first of four stages to replace the ageing irrigation mainline, significantly reducing the risk of major system failure and improving water efficiency.

IMPROVED DRAINAGE INFRASTRUCTURE

Upgraded the drainage pump works at Queen Street and Frasers Lane, enhancing the City's stormwater management system.





INTRODUCED A 40KM/H SPEED LIMIT AT THE SOUTH PERTH PENINSULA

Implemented reduced speed limits at the northern end of the Peninsula as part of ongoing efforts to address hooning and improve road safety for residents and visitors.

ADOPTED A REVISED INDUSTRIAL AGREEMENT

Successfully negotiated and adopted a new Industrial Agreement under the State Industrial Relations legislation – the first of its kind for the City.

IMPROVED EMPLOYEE ENGAGEMENT

Results from the 2024 biennial Employee Engagement Survey showed positive improvements across all surveyed areas, reflecting a more engaged and satisfied workforce.

ENDORSED THE REDEVELOPMENT OF COLLIER PARK GOLF COURSE

Council approved formal agreements with lessee Clublinks in March 2025 for the \$19.8 million redevelopment, transforming the course into a modern community hub.

EXPANDED SAFETY MANAGEMENT SYSTEM ACCREDITATION

Maintained and expanded ISO45001 Work Health and Safety certification across City facilities, including the George Burnett Leisure Centre, Civic Centre and South Perth Library.



DELIVERED THE 2024 CUSTOMER SATISFACTION SURVEY

Independent consultants Painted Dog Research found that 79% of customers were satisfied with their overall experience with the City.

ROLLED OUT 'VOICE OF THE CUSTOMER' SURVEYS

Conducted targeted surveys across four business units to measure satisfaction and support continuous improvement in customer service delivery.

CONTINUED SUCCESS AT THE ANIMAL CARE FACILITY

In partnership with eight other local governments, the facility successfully returned, rescued or rehomed 302 dogs and 584 cats during the year.

MAINTAINED FINANCIAL SUSTAINABILITY

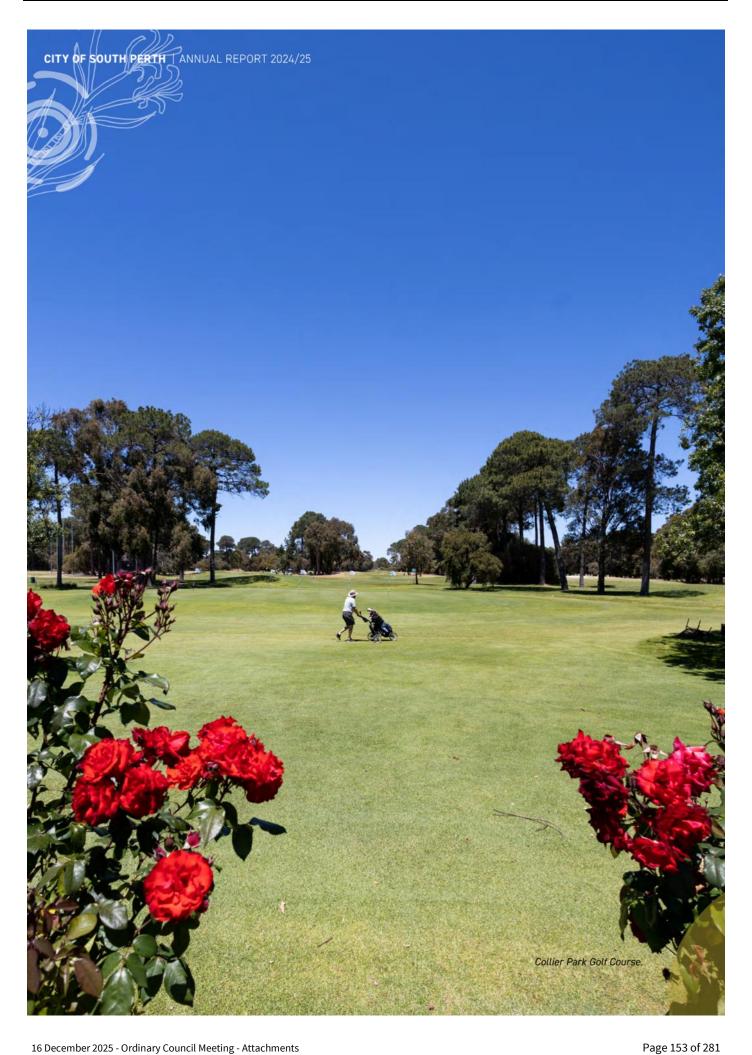
Achieved an operating surplus, allowing the City to allocate funds toward future asset renewal and strengthen financial reserves.

ENGAGED THE COMMUNITY ON THE URBAN GREENING STRATEGY

Undertook an extensive stakeholder and community consultation process to gather aspirations, priorities and preferred approaches for future urban greening initiatives.

ADOPTED REVISED ANIMAL MANAGEMENT LAWS

Council adopted the Dogs Local Law 2025 and Cats Local Law 2024, aimed at promoting responsible pet ownership throughout the City.



MAJOR LAND TRANSACTIONS

COLLIER PARK GOLF COURSE REDEVELOPMENT

Collier Park Golf Course in Como is planned to undergo a transformation into a community hub. The development will provide an enhanced and contemporary recreation and golfing experience and attract a wider, diverse audience as a place for community recreation, engagement and socialisation. It will ensure the long-term financial viability of the golf course so that operations and future capital expenditure requirements do not place a financial burden on ratepayers of the City.

The redevelopment work (consistent with the Collier Park Golf Course tender awarded in December 2023) constitutes a major land transaction, due to the proposed redevelopment expenditure of \$19.8m. The City advertised the Major Land Transaction Business Plan during the 2024/25 financial year. The joint redevelopment work is to be undertaken in conjunction with Clublinks Pty Ltd, the successful tenderer. It is anticipated that the golf course redevelopment, which does not change the course layout but rather involves the construction of a multistorey driving range, new function facility, office space, kitchen, clubhouse, pro shop and padel courts, will be completed over a period of approximately two years. Contributions will be made by both the City (\$11.3m) and Clublinks Pty Ltd (\$8.5m). Expenditure to date amounts to \$1.05m, with the balance of \$18.75m expected to be expended over the next two financial years.

CAPITAL GRANTS FOR THE RENEWAL OF ASSETS

Capital grants, subsidies and contributions received for the renewal of assets

2023/24	2024/25
Actual	Actual
\$	\$
1,955,566	1,370,569
	Actual \$





MAJOR TRADING UNDERTAKING

COLLIER PARK GOLF COURSE

Collier Park Golf Course is a public golf course that offers three world-class nine-hole courses (Pines, Lake & Island) along with a driving range for practice sessions and a mini golf course. The City operates it as a business, Clublinks Pty Ltd has been appointed as the Course Controller. The golf course is not a burden on the City's ratepayers and operates profitably.

COLLIER PARK GOLF COURSE STATEMENT OF COMPREHESIVE INCOME 30 JUNE 2025

	2024/25 Actual	2023/24 Actual
REVENUE	\$	\$
Fees and Rental	6,669,506	6,076,531
	6,669,506	6,076,531
EXPENSES		
Operating Expenditure	(5,580,220)	(4,916,519)
Finance costs	(45,598)	(67,994)
	(5,625,816)	(4,984,513)
	1,043,690	1,092,018
Loss on asset disposals	(31,982)	(9,839)
	(31,983)	(9,839)
NET RESULT FOR THE PERIOD	1,011,707	1,082,179
OTHER COMPREHENSIVE INCOME FOR THE PERIOD		
Changes in asset revaluation surplus	3,172,883	-
TOTAL OTHER COMPREHENSIVE INCOME FOR THE PERIOD	3,172,883	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	4,184,590	1,082,179



COLLIER PARK GOLF COURSE STATEMENT OF FINANCIAL POSITION 30 JUNE 2025

	2024/25 Actual	2023/24 Actual
CURRENT ASSETS	\$	\$
Cash & Cash Equivalents	49,798	359,891
Trade & Other Receivables	421,186	430,590
Other Financial Assets	874,252	577,739
TOTAL CURRENT ASSETS	1,345,235	1,368,220
NON-CURRENT ASSETS		
Fixed Assets	26,273,408	22,396,198
TOTAL NON-CURRENT ASSETS	26,273,408	22,396,198
TOTAL ASSETS	27,618,643	23,764,418
CURRENT LIABILITIES		
Trade & Other Payables	392,395	184,361
Borrowings	433,495	412,520
Provisions	174,035	171,856
TOTAL CURRENT LIABILITIES	999,925	768,737
NON-CURRENT LIABILITIES		
Borrowings	111,775	545,271
Provisions	18,182	10,442
TOTAL NON-CURRENT LIABILITIES	129,957	555,712
TOTAL LIABILITIES	1,129,882	1,324,450
NET ASSETS	26,488,761	22,439,968
EQUITY		
Retained surplus	3,994,437	3,336,316
Reserves - Cash Backed	874,252	577,739
Revaluation Surplus	21,620,072	18,525,913
TOTAL EQUITY	26,488,761	22,439,968



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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.

Page 1 of 3

7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO; Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500

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

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

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

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

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

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

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

Auditor's responsibilities for the audit of the financial report

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

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

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

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

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

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the City of South Perth for the year ended 30 June 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

12 November 2025

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

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

11 day of November 2025

Matthew Scott

ACTING CHIEF EXECUTIVE OFFICER



STATEMENT OF COMPREHENSIVE INCOME

	Note	2024/25 Actual	2024/25 Budget	2023/24 Actual
REVENUE		\$	\$	\$
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
		76,548,261	73,663,587	71,313,761
EXPENSES				
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)
		(70,614,686)	(73,100,373)	(66,879,058)
		5,933,575	563,214	4,434,703
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)
		2,269,496	7,660,377	1,766,332
Net result for the period from continuing operations		8,203,071	8,223,591	6,201,035
Net result from discontinued operations	25	-		(555,612)
NET RESULT FOR THE PERIOD		8,203,071	8,223,591	5,645,423
Changes in asset revaluation surplus	15	22,220,615	-	
TOTAL OTHER COMPREHENSIVE INCOME FOR THE PERIOD		22,220,615		
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		30,423,686	8,223,591	5,645,423

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



STATEMENT OF FINANCIAL POSITION

	Note	2024/25 Actual	2023/24 Actual
CURRENT ASSETS		\$	\$
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
TOTAL CURRENT ASSETS		87,399,382	76,763,764
NON-CURRENT ASSETS			
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
TOTAL NON-CURRENT ASSETS		818,791,158	801,644,754
TOTAL ASSETS		906,190,541	878,408,518
CURRENT LIABILITIES			
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)
TOTAL CURRENT LIABILITIES		(22,541,675)	(21,622,932)
NON-CURRENT LIABILITIES		(2.124.214)	(6.610.252)
Borrowings	13	(3,124,214)	(6,610,353)
Employee related provisions	14	(444,428)	(518,697)
TOTAL NON-CURRENT LIABILITIES	=	(3,568,642)	(7,129,050)
TOTAL LIABILITIES	=	(26,110,317)	(28,751,982)
NET ASSETS	_	880,080,223	849,656,537
EQUITY			
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
TOTAL EQUITY	_	880,080,223	849,656,537





ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

STATEMENT OF CHANGES IN EQUITY	⊥				
	Note	Retained Surplus	Reserves Accounts	Revaluation Surplus	Total Equity
•		~	•	*	· *
BALANCE at 30 June 2023		143,399,261	37,284,802	663,327,054	844,011,116
COMPREHENSIVE INCOME FOR THE PERIOD					
Net result for the period		5,645,423			5,645,423
Other comprehensive income for the period			•		•
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		5,645,423			5,645,423
Revaluation write back on disposals	15	11,383,522	•	(11,383,522)	,
		11,383,522		(11,383,522)	
Transfers to reserves accounts	29	(14,830,273)	14,830,273		•
Transfers from reserves accounts	29	5,461,492	(5,461,492)		•
BALANCE at 30 June 2024		151,059,423	46,653,582	651,943,532	849,656,537
COMPREHENSIVE INCOME FOR THE PERIOD Not recult for the pariod		8 203 071	,		8 203 071
Other comprehensive income for the period		1 000000	•	22,220,615	22,220,615
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		8,203,071		22,220,615	30,423,686
Revaluation write back on disposals	15	402,618	•	(402,618)	•
		402,618		(402,618)	'
Transfers to reserves accounts	29	(10,098,538)	10,098,538		•
Transfers from reserves accounts	29	1,409,609	(1,409,609)		•
BALANCE as at 30 June 2025		150,976,182	55,342,512	673,761,529	880,080,223

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

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

STATEMENT OF CASH FLOWS

	Note	2024/25 Actual	2023/24 Actual
CASH FLOWS FROM OPERATING ACTIVITIES		\$	\$
Receipts			
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
Total Receipts	-	85,214,402	78,359,311
Payments			
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)
Total Payments	-	(60,184,656)	(57,371,377)
Net Cash provided by (used in) continuing operating activities	16(a)	25,029,746	20,987,934
Net Cash provided by (used in) discontinued operating activities	16(a)	-	282,134
Not the second deather and the second discount and the second and the second discount and the second d		25 020 746	21,270,068
Net Cash provided by continuing and discontinued operating activities CASH FLOWS FROM INVESTING ACTIVITIES	-	25,029,746	21,210,000
CASH FLOWS FROM INVESTING ACTIVITIES	-		
CASH FLOWS FROM INVESTING ACTIVITIES Capital grants, subsidies and contributions	-	3,188,044 351,330	2,684,673 323,592
CASH FLOWS FROM INVESTING ACTIVITIES Capital grants, subsidies and contributions Proceeds from sale of plant & equipment	-	3,188,044 351,330	2,684,673 323,592
CASH FLOWS FROM INVESTING ACTIVITIES Capital grants, subsidies and contributions Proceeds from sale of plant & equipment Payments for purchase of property, plant & equipment	-	3,188,044 351,330 (4,132,164)	2,684,673 323,592 (2,828,478)
CASH FLOWS FROM INVESTING ACTIVITIES Capital grants, subsidies and contributions Proceeds from sale of plant & equipment Payments for purchase of property, plant & equipment Payments for construction of infrastructure	-	3,188,044 351,330 (4,132,164) (9,578,406)	2,684,673 323,592 (2,828,478) (8,713,901)
CASH FLOWS FROM INVESTING ACTIVITIES Capital grants, subsidies and contributions Proceeds from sale of plant & equipment Payments for purchase of property, plant & equipment	-	3,188,044 351,330 (4,132,164)	2,684,673 323,592 (2,828,478)
CASH FLOWS FROM INVESTING ACTIVITIES Capital grants, subsidies and contributions Proceeds from sale of plant & equipment Payments for purchase of property, plant & equipment Payments for construction of infrastructure Investments in term deposits	-	3,188,044 351,330 (4,132,164) (9,578,406) (162,522,169)	2,684,673 323,592 (2,828,478) (8,713,901) (114,378,523)
CASH FLOWS FROM INVESTING ACTIVITIES Capital grants, subsidies and contributions Proceeds from sale of plant & equipment Payments for purchase of property, plant & equipment Payments for construction of infrastructure Investments in term deposits Matured term deposits	-	3,188,044 351,330 (4,132,164) (9,578,406) (162,522,169) 153,014,163	2,684,673 323,592 (2,828,478) (8,713,901) (114,378,523) 101,691,205
CASH FLOWS FROM INVESTING ACTIVITIES Capital grants, subsidies and contributions Proceeds from sale of plant & equipment Payments for purchase of property, plant & equipment Payments for construction of infrastructure Investments in term deposits Matured term deposits Net Cash provided by (used in) continuing investing activities	- - - -	3,188,044 351,330 (4,132,164) (9,578,406) (162,522,169) 153,014,163	2,684,673 323,592 (2,828,478) (8,713,901) (114,378,523) 101,691,205 (21,221,431)
CASH FLOWS FROM INVESTING ACTIVITIES Capital grants, subsidies and contributions Proceeds from sale of plant & equipment Payments for purchase of property, plant & equipment Payments for construction of infrastructure Investments in term deposits Matured term deposits Net Cash provided by (used in) continuing investing activities Net Cash used in continuing and discontinued investing activities	- - - - 28(a)	3,188,044 351,330 (4,132,164) (9,578,406) (162,522,169) 153,014,163 (19,679,203)	2,684,673 323,592 (2,828,478) (8,713,901) (114,378,523) 101,691,205 (21,221,431) (138,556) (21,359,987)
CASH FLOWS FROM INVESTING ACTIVITIES Capital grants, subsidies and contributions Proceeds from sale of plant & equipment Payments for purchase of property, plant & equipment Payments for construction of infrastructure Investments in term deposits Matured term deposits Net Cash provided by (used in) continuing investing activities Net Cash provided by (used in) discontinued investing activities Net Cash used in continuing and discontinued investing activities CASH FLOWS FROM FINANCING ACTIVITIES	- - - - 28(a)	3,188,044 351,330 (4,132,164) (9,578,406) (162,522,169) 153,014,163 (19,679,203)	2,684,673 323,592 (2,828,478) (8,713,901) (114,378,523) 101,691,205 (21,221,431) (138,556)
CASH FLOWS FROM INVESTING ACTIVITIES Capital grants, subsidies and contributions Proceeds from sale of plant & equipment Payments for purchase of property, plant & equipment Payments for construction of infrastructure Investments in term deposits Matured term deposits Net Cash provided by (used in) continuing investing activities Net Cash provided by (used in) discontinued investing activities Net Cash used in continuing and discontinued investing activities CASH FLOWS FROM FINANCING ACTIVITIES Repayment of borrowings Self Supporting Loan Receipts Net Cash provided by (used in) continuing financing activities	- - - - 28(a)	3,188,044 351,330 (4,132,164) (9,578,406) (162,522,169) 153,014,163 (19,679,203) (19.679,203)	2,684,673 323,592 (2,828,478) (8,713,901) (114,378,523) 101,691,205 (21,221,431) (138,556) (21.359.987) (3,266,777) 51,210 (3,215,567)
CASH FLOWS FROM INVESTING ACTIVITIES Capital grants, subsidies and contributions Proceeds from sale of plant & equipment Payments for purchase of property, plant & equipment Payments for construction of infrastructure Investments in term deposits Matured term deposits Net Cash provided by (used in) continuing investing activities Net Cash provided by (used in) discontinued investing activities Net Cash used in continuing and discontinued investing activities CASH FLOWS FROM FINANCING ACTIVITIES Repayment of borrowings Self Supporting Loan Receipts	- - - - 28(a)	3,188,044 351,330 (4,132,164) (9,578,406) (162,522,169) 153,014,163 (19,679,203) (19.679,203)	2,684,673 323,592 (2,828,478) (8,713,901) (114,378,523) 101,691,205 (21,221,431) (138,556) (21,359,987) (3,266,777) 51,210
CASH FLOWS FROM INVESTING ACTIVITIES Capital grants, subsidies and contributions Proceeds from sale of plant & equipment Payments for purchase of property, plant & equipment Payments for construction of infrastructure Investments in term deposits Matured term deposits Net Cash provided by (used in) continuing investing activities Net Cash provided by (used in) discontinued investing activities Net Cash used in continuing and discontinued investing activities CASH FLOWS FROM FINANCING ACTIVITIES Repayment of borrowings Self Supporting Loan Receipts Net Cash provided by (used in) continuing financing activities Net Cash provided by (used in) discontinued financing activities Net Cash provided by (used in) continuing and discontinued activities	- - - - 28(a)	3,188,044 351,330 (4,132,164) (9,578,406) (162,522,169) 153,014,163 (19,679,203) (19,679,203) (3,374,601) 53,513 (3,321,088)	2,684,673 323,592 (2,828,478) (8,713,901) (114,378,523) 101,691,205 (21,221,431) (138,556) (21.359,987) (3,266,777) 51,210 (3,215,567) (1,021,565) (4,237,132)
CASH FLOWS FROM INVESTING ACTIVITIES Capital grants, subsidies and contributions Proceeds from sale of plant & equipment Payments for purchase of property, plant & equipment Payments for construction of infrastructure Investments in term deposits Matured term deposits Net Cash provided by (used in) continuing investing activities Net Cash provided by (used in) discontinued investing activities Net Cash used in continuing and discontinued investing activities CASH FLOWS FROM FINANCING ACTIVITIES Repayment of borrowings Self Supporting Loan Receipts Net Cash provided by (used in) continuing financing activities Net Cash provided by (used in) discontinued financing activities Net Cash provided by (used in) continuing and discontinued activities Net Cash provided by (used in) continuing and discontinued activities Net Increase (Decrease) in Cash Held	- - 28(a)	3,188,044 351,330 (4,132,164) (9,578,406) (162,522,169) 153,014,163 (19,679,203) (19,679,203) (3,374,601) 53,513 (3,321,088) - (3,321,088) 2,029,453	2,684,673 323,592 (2,828,478) (8,713,901) (114,378,523) 101,691,205 (21,221,431) (138,556) (21,359,987) (3,266,777) 51,210 (3,215,567) (1,021,565) (4,237,132) (4,327,054)
CASH FLOWS FROM INVESTING ACTIVITIES Capital grants, subsidies and contributions Proceeds from sale of plant & equipment Payments for purchase of property, plant & equipment Payments for construction of infrastructure Investments in term deposits Matured term deposits Net Cash provided by (used in) continuing investing activities Net Cash provided by (used in) discontinued investing activities Net Cash used in continuing and discontinued investing activities CASH FLOWS FROM FINANCING ACTIVITIES Repayment of borrowings Self Supporting Loan Receipts Net Cash provided by (used in) continuing financing activities Net Cash provided by (used in) discontinued financing activities Net Cash provided by (used in) continuing and discontinued activities	28(a)	3,188,044 351,330 (4,132,164) (9,578,406) (162,522,169) 153,014,163 (19,679,203) (19,679,203) (3,374,601) 53,513 (3,321,088)	2,684,673 323,592 (2,828,478) (8,713,901) (114,378,523) 101,691,205 (21,221,431) (138,556) (21.359,987) (3,266,777) 51,210 (3,215,567) (1,021,565) (4,237,132)
CASH FLOWS FROM INVESTING ACTIVITIES Capital grants, subsidies and contributions Proceeds from sale of plant & equipment Payments for purchase of property, plant & equipment Payments for construction of infrastructure Investments in term deposits Matured term deposits Net Cash provided by (used in) continuing investing activities Net Cash provided by (used in) discontinued investing activities Net Cash used in continuing and discontinued investing activities CASH FLOWS FROM FINANCING ACTIVITIES Repayment of borrowings Self Supporting Loan Receipts Net Cash provided by (used in) continuing financing activities Net Cash provided by (used in) discontinued financing activities Net Cash provided by (used in) continuing and discontinued activities Net Cash provided by (used in) continuing and discontinued activities Net Increase (Decrease) in Cash Held	28(a) 	3,188,044 351,330 (4,132,164) (9,578,406) (162,522,169) 153,014,163 (19,679,203) (19,679,203) (3,374,601) 53,513 (3,321,088) - (3,321,088) 2,029,453	2,684,673 323,592 (2,828,478) (8,713,901) (114,378,523) 101,691,205 (21,221,431) (138,556) (21,359,987) (3,266,777) 51,210 (3,215,567) (1,021,565) (4,237,132) (4,327,054)

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

STATEMENT OF FINANCIAL ACTIVITY

OPERATING ACTIVITIES	Note	2024/25 Actual	2024/25 Budget	2023/24 Actual
Revenue from operating activities		\$	\$	\$
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
		76,615,808	73,663,587	71,472,646
Expenditure from operating activities				
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)
		(71,410,162)	(73,100,373)	(67,687,772)
Non-cash amounts excluded from operating activities	27(a)	14,616,953	14,130,786	14,468,230
Amount attributable to continuing operating activities		19,822,599	14,694,000	18,253,104
Amount attributable to discontinued operating activities				79,654
INVESTING ACTIVITIES - INFLOWS / (OUTFLOWS)				
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)
Amount attributable to continuing investing activities		(10,363,439)	(18,835,347)	(8,854,181)
Amount attributable to discontinued investing activities				(138,556)
FINANCING ACTIVITIES - INFLOW / (OUTFLOWS)				
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)	-
Amount attributable to continuing financing activities		(8,305,829)	(2,171,104)	(8,105,949)
Amount attributable to discontinued financing activities			-	(1,021,565)
MOVEMENT IN SURPLUS OR DEFICIT				
		12 220 640	6 212 AF1	12 010 124
Surplus or deficit at the start of the financial year Amount attributable to operating activities		13,230,640 19,822,599	6,312,451 14,694,000	13,018,134 18,332,758
Amount attributable to operating activities Amount attributable to investing activities		(10,363,439)	(18,835,347)	(8,992,737)
Amount attributable to investing activities Amount attributable to financing activities		(8,305,829)		
Surplus or deficit after imposition of general rates			(2,171,104)	(9,127,514)
*this statement is to be read in conjunction with the accompanying notes		14,383,969		13,230,640
this statement is to be read in conjunction with the accompanying notes				

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

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.

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

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.

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.

For the year ended 30 June 2025	Contract with Customers	Capital Grant /Contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	
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	12,044,209		3,314,423	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		000,132	2,995,801
Total	12,644,289	2,995,801	56,188,299	7,715,673	79,544,062
For the year ended 30 June 2024	Contract With Customers	Capital Grant /Contributions	Statutory Requirements	Other	Total
·	\$	\$	\$	\$	
Rates		-	43,507,747		43,507,747
Fees and charges	11,015,185	-	9,349,647	46,399	20,411,231
Grants, subsidies and contributions	-	-	-	1,949,077	1,949,077
Interest Revenue	-	-	-	4,796,950	4,796,950
Other Revenue				648,756	648,756
Capital grants, subsidies and contribution	-	2,392,283	-	-	2,392,283
Total	11,015,185	2,392,283	52,857,394	7,441,182	73,706,044
		2024/2	5 2023/	24	
		Actua	al Acti	ual	
				_	
Interest Revenue			\$	\$	
Other interest revenue		2,340,54	9 1,905,7	'33	
Interest on reserve account funds		2,463,94			
Rates instalment and penalty interest		626,69			
Total		5,431,18	3 4,796,9	50	
Other Revenue					
Miscellaneous Revenue (Including other re	coveries)	414,41	.7 510,5	586	
Recovery - Utilities cost	,	135,65	-		
Insurance Claims Received		56,05	-		
Total		606,13	2 648,7	56	

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

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

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

3. CASH AND CASH EQUIVALENTS

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

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.

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

4. OTHER FINANCIAL ASSETS

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

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. Noncurrent 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.

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

5. TRADE AND OTHER RECEIVABLES

	2024/25 Actual	2023/24 Actual
(a)Current	\$	\$
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)
Total Current	8,559,244	8,865,354
(b)Non-Current		
Pensioner rebate receivable	535,088	497,498
Underground power receivable	1,226,814	4,914,747
ESL Pensioner receivable	81,771	77,085
Total Non-Current	1,843,673	5,489,330
Total Trade and Other Receivables	10,402,917	14,354,684

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 Actual	30 June 24 Actual	1 July 23 Actual
	\$	\$	
Trade and other receivables from contracts with customers	573,384	924,683	767,281
Total trade and other receivables from contracts with customers	573.384	924.683	767.281

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

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.

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 Actual	2023/24 Actual
(a)Current	\$	\$
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
Total Current Assets	1,696,411	2,294,548
Total Other Assets	1,696,411	2,294,548

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.

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.

		:			Furniture &	;	Plant &	Work in	
	Land	Buildings	Artwork	Technology	Fittings	Mobile Plant	Equipment	Progress	TOTAL
	•	**	<>	\$	₩.	<>	*	*	⋄
Balance at 1st July 2023	222,481,800	83,452,798	1,617,576	469,194	10,131	3,386,471	1,624,865	329,166	313,372,003
Additions	413,006	1,027,385	14,970	94,251	•	1,072,250	76,216	98,162	2,796,242
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	•	٠	•	•	6,829	(135,158)	٠
Carrying Amount at 30th June 2024	222,894,806	82,206,090	1,595,612	495,679	6,565	3,897,836	1,571,988	256,885	312,925,465
Comprises:									
Gross carrying amount	222,894,806	117,390,731	1,647,150	2,301,504	494,040	8,182,316	2,457,795	256,886	355,625,230
Accumulated Depreciation		(35,184,641)	(51,538)	(1,805,825)	(487,475)	(4,284,480)	(885,807)	•	(42,699,766)
Carrying Amount at 30th June 2024	222,894,806	82,206,090	1,595,612	495,679	6,565	3,897,836	1,571,988	256,886	312,925,465
Carrying Amount at 30th June 2024	222,894,806	82,206,090	1,595,612	495,679	6,565	3,897,836	1,571,988	256,885	312,925,465
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)	•
Carrying Amount at 30th June 2025	222,894,806	82,381,486	1,558,394	462,529	3,001	3,944,081	1,721,745	764,790	313,730,836
Comprises:									
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	358,683,297
Accumulated Depreciation		(37,198,530)	(88,755)	(1,872,666)	(491,039)	(4,350,246)	(951,225)	•	(44,952,461)
Carrying Amount at 30th June 2025	222,894,806	82,381,486	1,558,395	462,529	3,001	3,944,081	1,721,745	764,790	313,730,836

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 Independent registered similar properties	Independent registered valuer	June 2023	Comparable sales / Price per square metre
Land - Freehold land	т	Market approach using recent observable market data for Independent registered superior zoned properties	Independent registered valuer	June 2023	Discount factor for inferior zoning / Price per square metre
Buildings	ю	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.

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	Infrastructure	Infrastructure	Infrastructure	Infrastructure	Infrastructure	Workin	Infrastructure
	\$	\$	\$ \$	\$	\$	\$	\$	\$
Balance at 1st July 2023	267,151,296	23,900,451	44,250,841	114,179,380	19,327,286	16,028,064	425,814	485,263,133
Additions	3,910,741	1,403,231	504,352	2,318,478	82,470	245,717	447,381	8,912,370
Disposals	(70,469)	(158,709)	(98,317)	(280,731)		(80,773)	,	(688,999)
Reverse disposal group classified as assets held for sale		•	•		•	12,034	•	12,034
Work in Progress Transfer to Operations	•	'	•	•	'	•	(26,154)	(26,154)
Depreciation (expense)	(5,614,860)	(652,881)	(913,474)	(2,386,533)	(658,953)	(555,087)	,	(10,781,788)
Transfer (from)/ to	25,334	•	•	357,407	•	•	(382,741)	٠
Carrying Amount at 30th June 2024	265,402,042	24,492,093	43,743,401	114,187,999	18,750,803	15,649,957	464,299	482,690,597
Comprises:								
Gross carrying amount	323,552,305	35,969,051	87,841,542	137,551,139	33,614,333	24,280,303	464,299	643,272,975
Accumulated Depreciation	(58,150,263)	(11,476,958)	(44,098,141)	(23,363,140)	(14,863,530)	(8,630,346)	,	(160,582,379)
Carrying Amount at 30th June 2024	265,402,042	24,492,093	43,743,401	114,187,999	18,750,803	15,649,957	464,299	482,690,597
Carrying Amount at 30th June 2024	265,402,042	24,492,093	43,743,401	114,187,999	18,750,803	15,649,957	464,299	482,690,597
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)	•
Carrying Amount at 30th June 2025	262,894,631	24,811,500	43,558,269	135,596,665	18,090,820	15,695,710	2,164,818	502,812,415
Comprises:								
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)
Carrying Amount at 30th June 2025	262,894,631	24,811,500	43,558,269	135,596,665	18,090,820	15,695,710	2,164,818	502,812,415

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

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - Roads	ъ	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	ю	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	ю	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	ю	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	ю	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	ю	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.

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

9. FIXED ASSETS

9(a). Depreciation

Depreciation Rates

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

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

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

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

	2024/25 Actual	2023/24 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 Actual	2023/24 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	-
Total	3,920,890	7,537,445

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

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.

Revaluation (continued)

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 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.

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.

2023/24

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

10. INTANGIBLE ASSETS

Computer Software

	2024/25	2023/24
_	Actual	Actual
Non-Current	\$	\$
Computer Software value	470,719	1,373,816
Less: Accumulated amortisation	(426,394)	(1,248,656)
_	44,326	125,159
Movements in carrying amounts of computer software during the financial year are shown as follows:		
Balance at 1 July	125,159	178,332
Amortisation	(49,313)	(53,173)
Disposal	(31,520)	-
Balance at 30 June	44,326	125,159
Total Intangible Assets	44,326	125,159

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

2024/25

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.

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

11. TRADE AND OTHER PAYABLES

	2024/25 Actual	2023/24 Actual
Current	\$	\$
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
Total current	7,448,917	7,094,264
Total Trade and Other Payables	7,448,917	7,094,264

MATERIAL ACCOUNTING POLICIES

Trade and Other Payables

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

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

Prepaid Rates

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

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

12. OTHER LIABILITIES

	2024/25 Actual	2023/24 Actual
Current	\$	\$
Capital grant/contributions liabilities	6,549,781	6,357,538
Total Other Liabilities	6,549,781	6,357,538
Reconciliation of changes in capital grant/contribution liabilities		
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	2024/25	2023/24
recognised as revenue in accordance with the following time bands:	Actual	Actual
	\$	\$
Less than 1 year	6,549,781	6,357,538
	6,549,781	6,357,538

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.

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13. BORROWINGS

		2024/25 Actual			2023/24 Actual	
	Current	Non Current	Total	Current	Non Current	Total
	*	*	\$	\$	\$	۰
WATC Loans	3,486,139	3,124,214	6,610,353	3,374,601	6,610,353	9,984,954
Total Borrowings	3,486,139	3,124,214	6,610,353	3,374,601	6,610,353	9,984,954

MATERIAL ACCOUNTING POLICIES	
Borrowing Costs	Risk
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.	Information regarding exposure to risk can be found at Note 21. Details of individual borrowings required by regulations are provided at Note 27 (a).
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.	

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

14. EMPLOYEE RELATED PROVISIONS

	2025	2024
Current Provisions	\$	\$
Annual Leave	2,727,924	2,477,634
Long Service Leave	2,328,914	2,318,895
Total current employee related provisions	5,056,838	4,796,528
Non-Current Provision		
Long Service Leave	444,428	518,697
Total non-current employee related provisions	444,428	518,697
Total employee related provisions	5,501,266	5,315,225

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	2023/24
	Actual	Actual
Amounts are expected to be settled on the following basis:	\$	\$
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
Total Employee Provisions	5,501,266	5,315,225

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.

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.

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

	2024/25 Opening Balance	2024/25 Total Movement due to asset reclassification	2024/25 2024/25 Total Movement Total Movement on due to asset Revaluation reclassification	2024/25 Revaluation Write back on disposals	2024/25 Closing Balance	2023/24 Opening To Balance	2023/24 2023/24 Opening Total Movement on Balance Revaluation	2023/24 Closing Balance
Asset Class/Category	*	S	\$	\$	*	\$	\$	\$
Land	166,261,177	•	•	•	166,261,177	166,261,177	,	166,261,177
Artworks	699,463	•		٠	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	ĸ	s	34,691,748	34,700,887	(82,608)	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
Total Revaluation	651.943.532		22 220 615	(402,617)	673 761 529	662 227 054	(11 282 523)	651 942 522

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.

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 Actual	2023/24 Actual
Reconciliation of Cash	-	\$	\$
Cash and Cash equivalents	3	5,253,415	3,223,962
Restrictions			
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Financial assets at amortised cost	4	61,892,292	53,011,120
	_	61,892,292	53,011,120
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
Total restricted financial assets		61,892,292	53,011,120
Reconciliation of Net Result to Net Cash Provided by operating acti	vities		
Net result from continuing operating activities		8,203,071	6,201,033
Non-cash items			
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
Non-operating items:			
Non operating grants, subsidies and contribution		(2,995,801)	(2,392,283)
Changes in Operating Assets and Liabilities:			
(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)
Net cash from continuing operating activities	_	25,029,746	20,987,934

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

	2024/25 Actual	2023/24 Actual	
	\$	\$	
Net result from discontinued operating activities		(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	
Net cash from discontinued operating activities		282.134	

16(b). Undrawn Credit Facilities

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

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 Actual	2023/24 Actual
Contracted for:	\$	\$
not later than one year	3,081,604	1,236,046
Total Capital Commitments	3,081,604	1,236,046

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	2023/24
	Actual	Actual
Contracted for:	\$	\$
not later than one year	9,591,122	-
Total Operating Commitments	9,591,122	-

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.

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	2024/25	2024/25	2023/24
reimbursed to elected council members.	Actual	Budget	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
-	105,322	105,460	101,389
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
-	45,775	45,779	48,166
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
-	197,533	200,457	189,430
-	348,630	351,696	338,985

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

		2024/25 Actual	2023/24 Actual
Senior Officer Remuneration (KMP) Disclosure	_	\$	\$
The total of remuneration paid to KMP of the City during the year are as follows:			
Short-term employee benefits		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
		1,493,273	1,421,658

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.

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

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.

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

20. INVESTMENT IN ASSOCIATE

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

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

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

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

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.

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

21. FINANCIAL RISK MANAGEMENT

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

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

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

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

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

NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 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 Average Interest Rate	Carrying Amounts		Variable Interest Rate	Non Interest Bearing
30 June 2025		\$	\$	\$	\$
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 cost - term deposits	4.81%	71,834,394	71,834,394	-	-
Total	=	77,087,809	76,074,464	1,010,035	3,310
30 June 2024					
Cash at Bank/On Hand	4.23%	3,223,962	-	3,220,418	3,545
Financial assets at amortised cost - term deposits	5.34%	62,326,387	62,326,387	-	
Total	_	65,550,349	62,326,387	3,220,418	3,545

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		

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

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.

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.

	N	Nore than 30	More than 60	More than 90	
	Current	days past	days past	days past	Total
30 June 2025	\$	\$	\$	\$	\$
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
30 June 2024					
Sundry receivables and infringements					
Expected credit loss	3.18%	41.59%	35.24%	85.34%	38.82%
Gross carrying amount	836,929	54,971	54,824	642,209	1,588,933
Loss allowance	26,610	22,863	19,320	548,061	616,854
*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 de	btors	Infringem	ents
	2025 Actual	2024 Actual	2025 Actual	2024 Actual
	<u> </u>	Ś	Ś	\$
Opening loss allowance as at 1 July	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
Closing loss allowance at 30 June	41,492	63,038	632,061	553,816

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 1 year	Due within 1 to 5 years	Due after 5 years	Total contractual cash flows	Carrying values
30 June 2025	\$	\$	\$	\$	\$
Trade and Other Payables excluding					
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
Total	10,273,206	1,661,291	2,075,158	14,009,655	13,179,329
30 June 2024 Trade and Other Payables excluding					
income in advance	6,175,283	-	-	6,175,283	6,175,283
Borrowings	3,765,188	5,010,181	2,430,498	11,205,867	9,984,954
Total	9,940,471	5,010,181	2,430,498	17,381,150	16,160,237

^{*} Excluding Trade and other payables held for sale.

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

22. EVENTS OCURRING 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:

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.

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

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

OBJECTIVE	ACTIVITIES
RECREATION AND CULTURE To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.	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 upkee of sporting and passive reserves, sporting pavilions and public facilities. Another major component of the revenue stream for this programme is the operation of a 27-hole golf course at Collier Park. The City of South Perth community events forms part of the Recreation & Culture programme as do activities associated with supporting community and cultural organisations.
TRANSPORT	
To provide safe, effective and efficient transport services to the community.	The transport programme includes the maintenance and rehabilitation of roads, drainage works, paths, parking facilities streetscape and verge maintenance as well as maintenance of traffic devices and traffic signs and expenses relating to street lighting.
ECONOMIC SERVICES	
To help promote the local government and its economic wellbeing.	This programme includes building control, pool inspections and the operation of the City's plant nursery.
OTHER PROPERTY AND SERVICES	
To monitor and control operating accounts.	This programme includes public works overheads and operation of the City' fleet and plant services.

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

24(b). Income and Expense:	24	(b).	Income	and Ex	penses
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	2024/25 Actual	2024/25 Budget	2023/24 Actual
Income Excluding Grants, subsidies and contribution	\$	\$	\$
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
	74,886,424	71,756,187	69,364,686
Grants and subsidies and contributions			
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
	4,657,637	9,401,033	4,341,361
Total Income	79,544,061	81,157,220	73,706,047
Expenses			
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
Total Expenses	71,340,991	72,933,630	67,505,011
Net Result for the period for continuing operations	8,203,071	8,223,590	6,201,035
Net Result for the period for discontinued operations	-	-	(555,612)
Net Result for the Period	8,203,071	8,223,590	5,645,423

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

24(c). Total Assets

	2024/25 Actual	2023/24 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
Total Assets	906,190,541	878,408,518

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

25. NET RESULT FROM DISCONTINUED OPERATIONS

	2024/25 Actual	2024/25 Budget	2023/24 Actual
REVENUE	\$	\$	\$
Fees and charges	-	-	1,761,089
Other revenue	-		79,800
_		-	1,840,889
EXPENSES			
Employee costs	-	-	(773,118)
Materials and contracts	-	-	(425,494)
Utility charges	-	-	(247,155)
Depreciation and amortisation		-	0
Insurance	-	-	(272,973)
Other expenditure	-	-	(42,494)
_	-	-	(1,761,234)
Loss on disposal of assets & liabilities discontinued operations	-	-	(635,266)
Net result from discontinued operations	-	-	(555,611)

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

MATERIAL ACCOUNTING POLICIES

Discontinued Operation

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

NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 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
	•		~	\$	\$	\$	•	•	\$	\$
Differential general rate or general rate										
Gross rental valuations										
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
Sub Totals	l	18,718	550,656,383	41,602,638	1,153,058	42,755,697	41,606,058	1,000,000	42,606,058	40,129,957
	Minimum									
Minimum payment										
Gross rental valuations										
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
Sub Totals		2,858	41,351,058	3,458,180		3,458,180	3,459,390		3,459,390	3,377,790
Discounty	I	21,576	592,007,441	45,060,818	1,153,058	46,213,877	45,065,448	1,000,000	46,065,448	43,507,747
Discounts/concessions Total amount raised from general rates					I	46,213,877		l	46,065,448	43,507,747
Total Rates						46,213,877			46,065,448	43,507,747

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

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

26(b). Interest Charges and Instalments

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

	2024/25	2024/25	2023/24
	Actual	Budget	Actual
	**	\$	\$
nstalment plan admin charge revenue	153,071	160,000	158,723
nstalment plan interest earned	154,323	158,000	156,859
npaid rates interest earned	418,819	300,000	400,626
	726 313	619 000	716 200

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

			2024/25	
		2024/25	Budget	2023/24
		(30 June 2025	(30 June 2025	(30 June 2024
	Note	Carried Forward)	Carried Forward)	Carried Forward)
Non-cash amounts excluded from operating activities		\$	\$	\$
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.				
Adjustments to operating activities				
Less: Profit on asset disposals		(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)
Non cash amounts excluded from operating activities		14,616,953	13,964,042	14,468,229

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

	Note	2024/25 (30 June 2025 Carried Forward)	2024/25 Budget (30 June 2025 Carried Forward)	2023/24 (30 June 2024 Carried Forward)
Surplus / (deficit) after imposition of general rates		\$	\$	\$
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.				
Adjustments to net current assets				
Less: Reserves - cash/financial asset backed	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 yea	r			
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)
Total adjustments to net current assets		(50,473,737)	(44,358,217)	(41,910,193)
Net current assets used in the Statement of Financial				
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)
Surplus or deficit after imposition of general rates		14,383,969		13,230,640

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

28. BORROWING

			Actual	_				Budget	
			Principal		Principal			Principal	
	Institution	Balance 1 July 2023	Repayments During 2023/24	Principal at 30 June 2024	Repayments During 2024/25	Principal at 30 June 2025	Principal 1 July 2024	Repayments During 2024/25	Principal at 30 June 2025
Purpose		s	\$	۰	\$	\$	۰	۰۰	\$
Recreation and Culture									
227 - Collier Park Golf Course	WATC*	1,350,349	(392,559)	957,790	(412,520)	545,270	957,790	(412,520)	545,270
Total Golf Course Loans		1,350,349	(392,559)	957,790	(412,520)	545,270	957,790	(412,520)	545,270
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
Economic Services									
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
Total City Loans		11,625,617	(2,823,009)	8,802,608	(2,908,569)	5,894,039	8,802,610	(2,908,568)	5,894,041
Self Supporting Loans **									
Recreation and Culture									
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	(2,059)	42,359	(7,363)	34,996	42,359	(7,363)	34,996
Total Self Supporting Loans	WATC*	275,764	(51,210)	224,554	(53,513)	171,041	224,553	(53,513)	171,040
Total Loans		13.251.730	(3.266.778)	9.984.952	(3.374.602)	6.610.350	9.984.954	(3.374.601)	6.610.353

* 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.

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)
Total			•	(319,259)	(355,850)	(449,660)
Self Supporting Loans **						
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)
Total Self Supporting Loans	WATC*			(10,322)	(10,881)	(12,880)
			•			
Total Finance Cost Payments				(329,581)	(366,731)	(462,540)

^{*} Western Australia Treasury Corporation

28 (b). Unspent Borrowings

The city currently does not have unspent borrowing.

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

29. RESERVE ACCOUNTS

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

	2024/25 Actual Opening Balance	2024/25 2024/25 Actual Opening Actual Transfer Actual Balance to	2024/25 Actual Transfer (from)	2024/25 Actual Closing B Balance	2024/25 udget Opening Balance	2024/25 2024/25 2024/25 Budget Opening Budget Transfer Balance to (from)	2024/25 udget Transfer (from)	2024/25 Budget Closing Balance	2023/24 Actual Opening Balance	2023/24 Actual Transfer to	2023/24 Actual Transfer (from)	2023/24 Actual Closing Balance
Reserves - Cash/Financial assets backed	•	•		s	50	v	\$	50	55	45	•	•
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	٠	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	ř		•	•	ŧ	*	٠	•	(0)	738,971	(738,971)	٠
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	k	1,000,000	*	1,000,000	•	1,000,000	Þ	1,000,000	*	*	,	,
Underground Power Reserve	129,516	6,702	*	136,220	128,779	6,185	٠	134,964	122,878	6,639		129,516
Riverwall Reserve	997,240	551,850	*	1,549,089	750,656	546,059	٠	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	٠	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
Total Reserve Funds	46,653,582	10,098,538	(1,409,609)	55,342,512	46,811,421	10,283,092	(8,511,691)	48,582,822	37,284,802	14,830,273	(5,461,492)	46,653,582

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

tions 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 In accordance with Council resolu

This reserve is used to quarantine funds contributed by developers in lieu of providing parking facilities. Funds are used to provide parking facilities and associated infrastructure within the district as needs arise This reserve was established to fund the current portion of the City's leave liability and is maintained by an annual contribution to ensure the current portion City employees leave entitlements are cash backed. This reserve was 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. 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 This reserve was established to accumulate funds including those from major strategic land sales for significant discretionary co facilities, **Employee Entitlements Reserve** Community Facilities Reserv Asset Replacement Reserve Name of reserve account Parking Facilities Reserve Public Art Reserve

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, Financial Sustainability Investment

Collier Park Golf Course Reserve Underground Power Reserve Waste Management Reserve Collier Park Village Reserve River Wall 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 upon the City's ratepayers.

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 bu

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

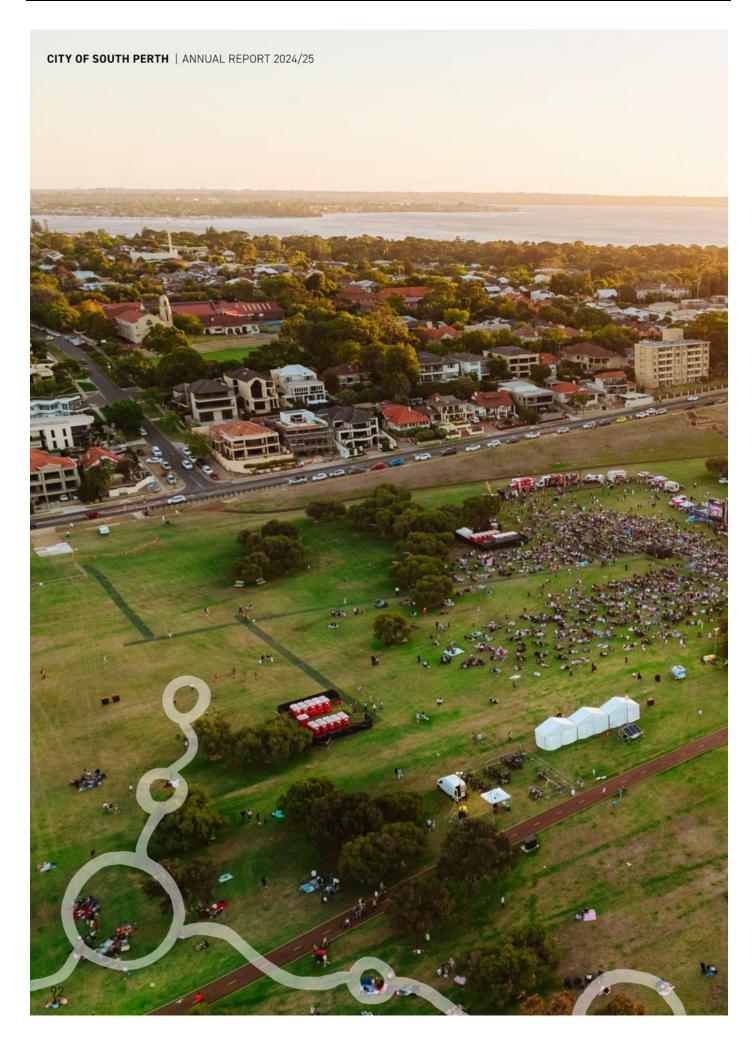
repayments are received in quarterly instalments of \$416,800 over 4 years with interest at the WATC rate as at the day the funds were advanced less the goverr

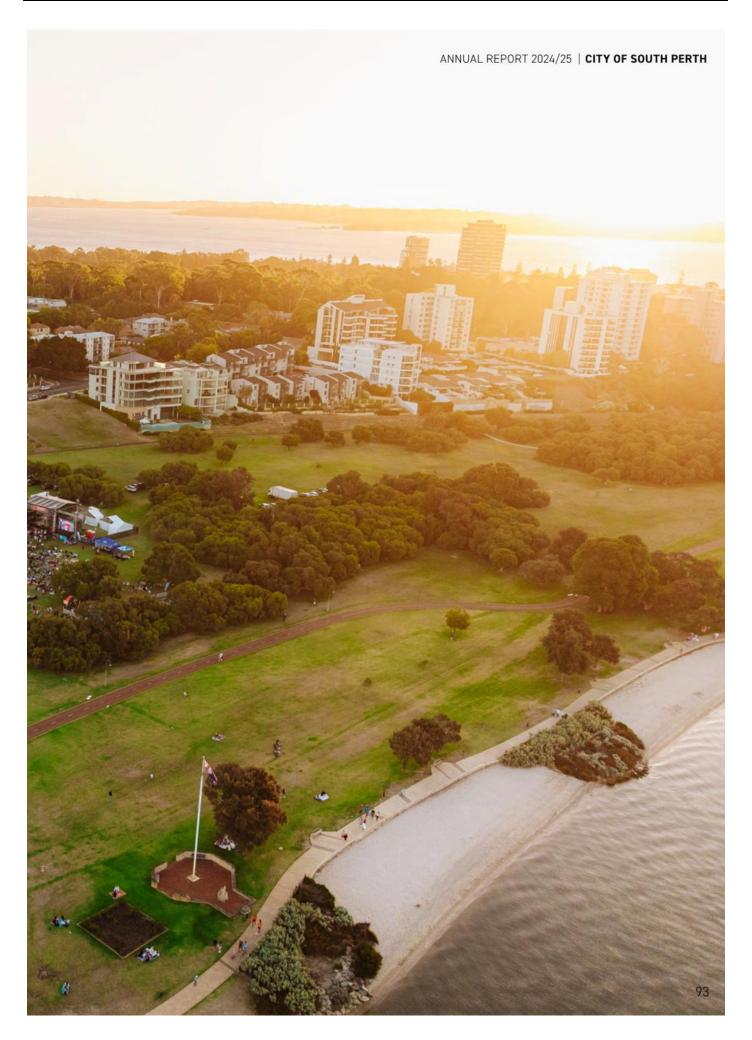
ment guarantee.

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. 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

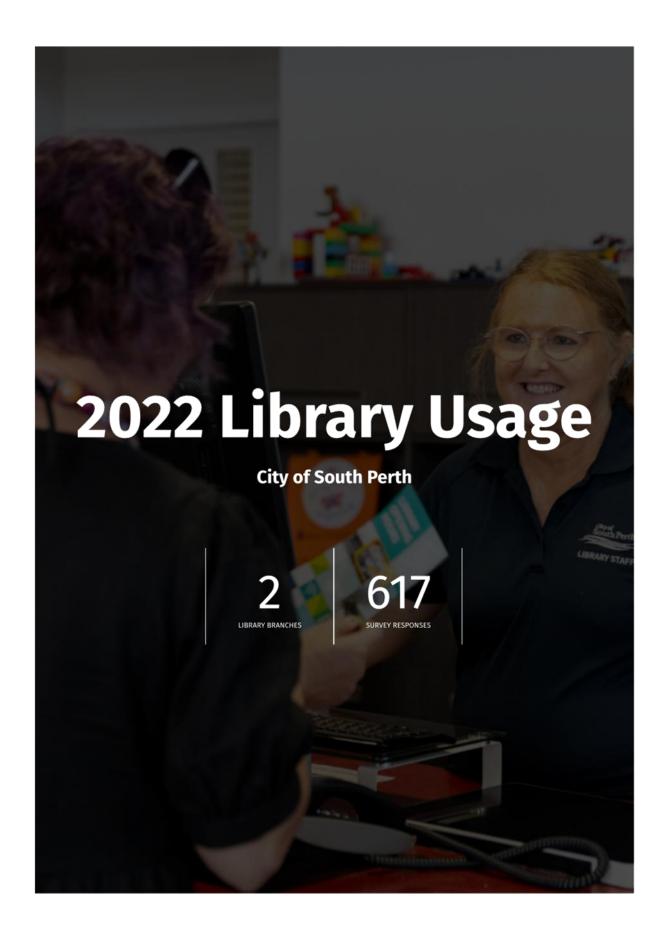
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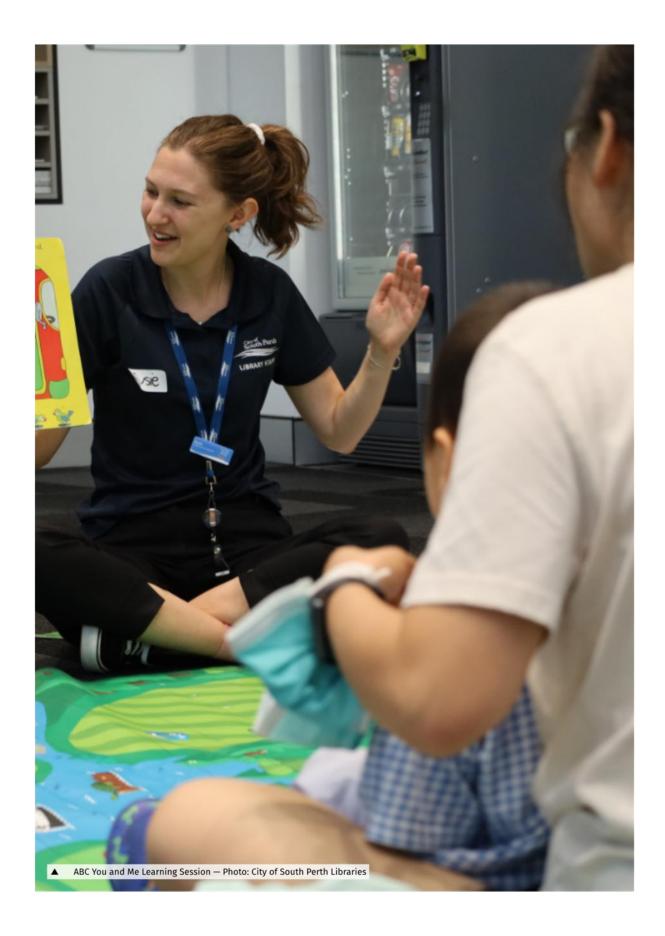
Visit Use Barriers Branch Visitation

4 Opening Hours

South Perth Library Manning Library

5 Comments & Feedback

User Satisfaction Services Impact General Feedback



1. Background

City of South Perth Libraries

The City of South Perth invited library members and residents to complete a survey about the services and programs provided by the libraries. The survey provided the City with an understanding of how the libraries are being used, as well as the needs and preferences of the community.

The data has been used to assess library programs and services to ensure they continue to meet the needs of the library users and community. Feedback from the Library Usage Survey will be used to assist the City in further improving library services and programs.

Evaluation Methodology

City of South Perth engaged Culture Counts to conduct an evaluation of the usage of their libraries. The evaluation was conducted by surveying library users. Respondents completed surveys via an online link posted on the library website and via paper copies. The survey was widely promoted using the City's Your Say South Perth webpage, eNewsletter, Peninsular Magazine and the library News Website. Stalls were set up in local shopping Centres and Farmers Markets to promote the survey to non-library users.

This survey was designed and developed to evaluate the strategic goals and outcomes of City of South Perth libraries.

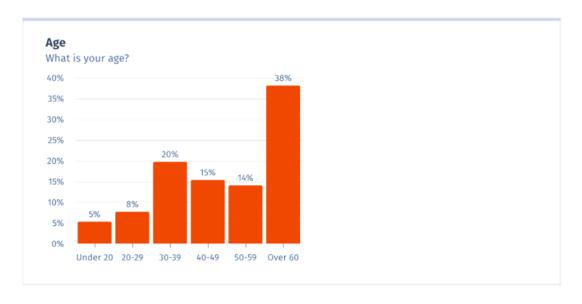
617 responses were collected from library users via tablets, the online survey link and paper surveys.



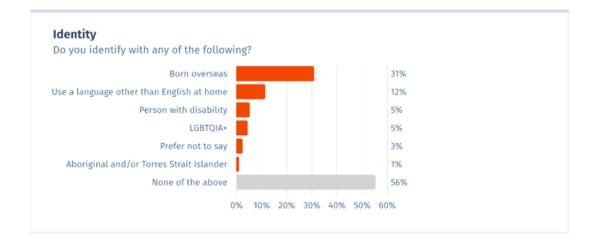
Demographics

Survey respondents were asked to provide their age, gender, and identity. This data identifies the demographic sample of people who responded to the survey and engage with the library. It enables data to be matched to the wider population and responses to be filtered to understand differences in demographics.

The following charts show the proportion of survey responses captured for each of the age, gender, and identity demographic questions.





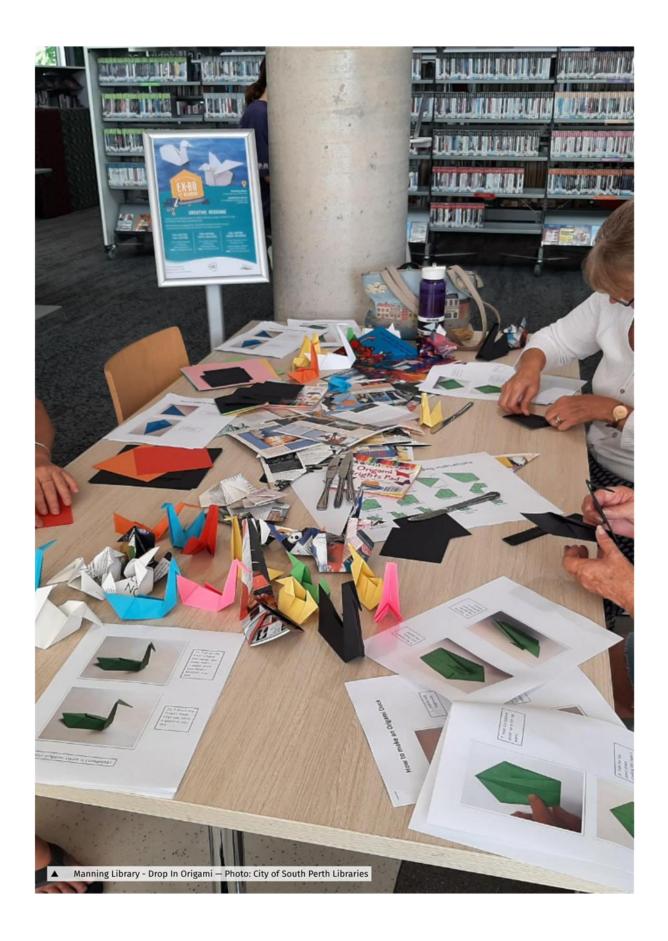


Insights

The largest age group of respondents was the over 60 age bracket (38%). This was followed by those aged 30-39 (20%) and 40-49 (15%). Those aged 50-59 made up 14% of the total sample, those aged 20-29 made up 8%, and respondents under 20 made up 5%.

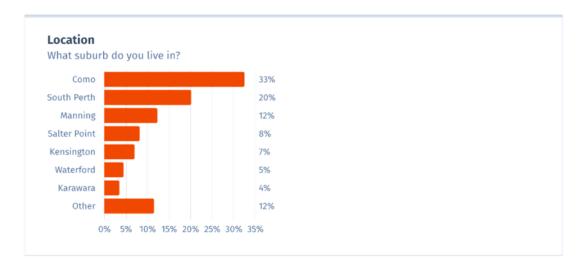
73% of respondents were female, 26% identify as male, and less than 1% identify in a different way.

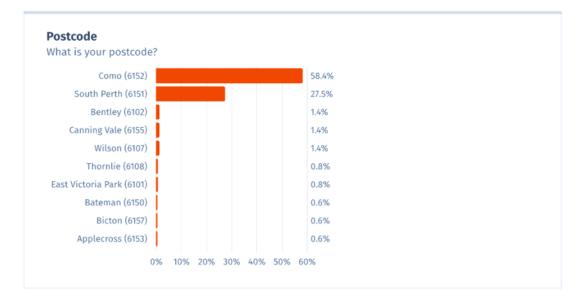
31% of the sample identified as being born overseas and 12% use a language other than English at home. Those who identify as a person with disability and LGBTQIA+ made up 5% of the sample each and 1% identify as Aboriginal and/or Torres Strait Islander.



Survey respondents were asked to provide their suburb and postcode. This data identifies the geographical spread of people who responded to the survey and the reach of the library branches.

The following charts show the proportion of survey responses captured for respondents' suburb and top suburb results.





Insights

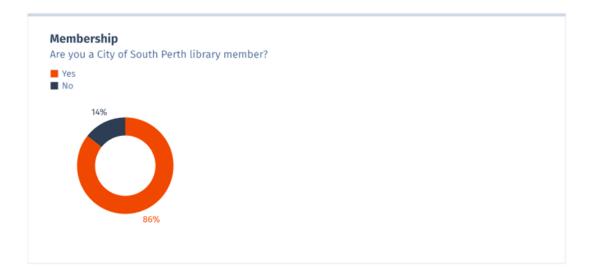
A third (33%) of survey respondents indicated that they live in Como. This was followed by those who live in South Perth (20%) and Manning (12%). 7% of respondents live in Kensington, 5% in Waterford, and 4% in Karawara.

When asked to share their postcode, the majority of respondents (58.4%) cited 6152 as their postcode, this postcode covers Como and the surrounding suburbs. This was followed by 6151 (South Perth) (27.5%).



Membership

Respondents were asked if they were a member of the City of South Perth library. This question indicates how membership influences library use but also identifies the potential for membership base growth.



Insights

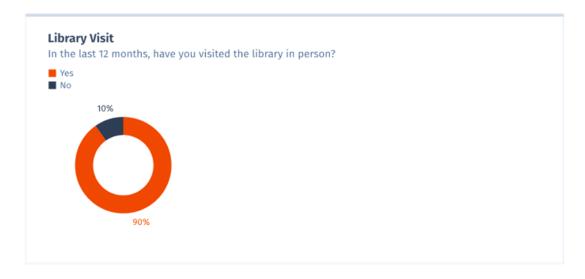
86% of survey respondents are City of South Perth library members with the remaining 14% of respondents being non-member library users.

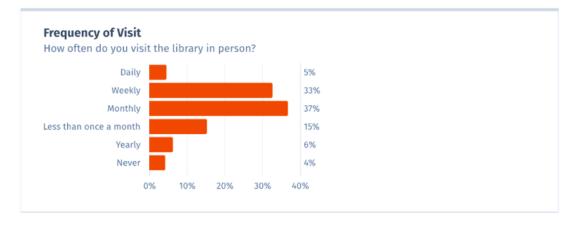


3. Library Attendance

Visit

Respondents were asked to provide information about their visits to the library. They were asked if they had visited the library in the last 12 months and how often they visit the library in person. The results of these questions have been charted below.





Insights

90% of respondents indicated they had visited the library in person in the last 12 months.

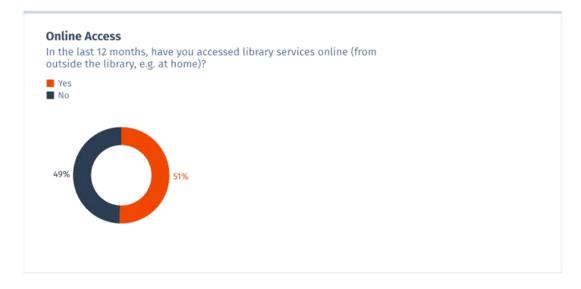
Most respondents reported visiting the library in person monthly (37%). This was followed by those visiting weekly (33%) and less than once a month (15%). 6% visit yearly, 5% visit daily, and 4% indicated they never visit the library in person.



Use

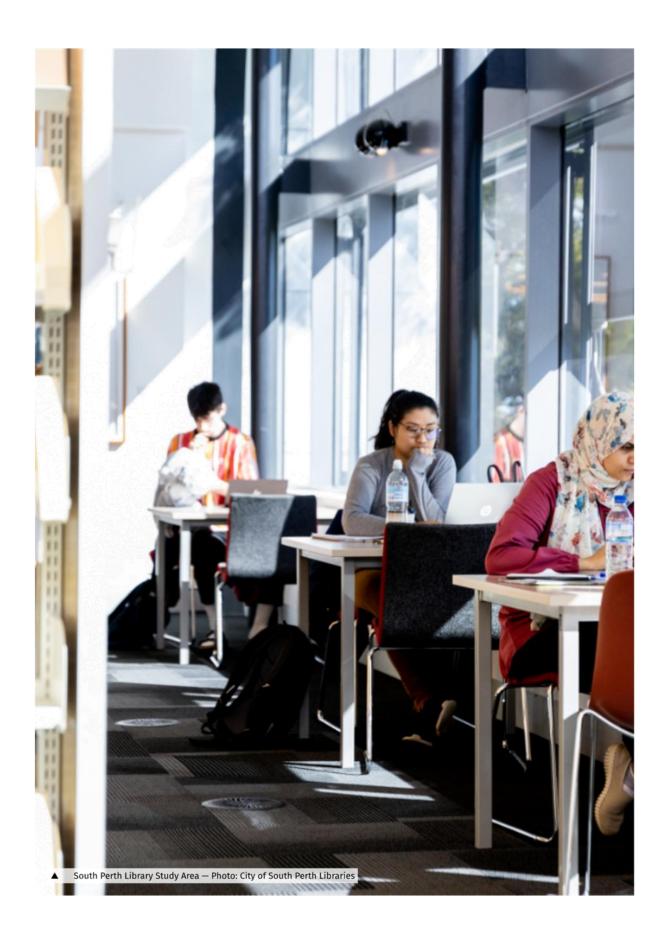
Respondents were also asked about the use of library services. The charts below show the proportion of respondents that had attended a library program and accessed library services online in the last 12 months.





Insights

In the last 12 months, 31% of respondents indicated they had attended a library event or program and 51% had accessed library services online.



Barriers

Respondents were asked to indicate if there were any barriers that prevented them from visiting the library from a multiple choice list. The following chart shows the percentage of respondents that selected one of the following options.



Insights

'I don't know what programs or services are offered' (33%) was the most cited barrier preventing respondents from visiting the library. This was followed by 'there aren't enough quiet spaces for study and reading' (20%).

'Other' responses included:

Hours that are accessible to workers would be helpful- can't always make it on a Saturday

Didn't have a good boardgame collection

If more small individual study rooms were available would be great. I like to do my work there where I can call my clients and complete my work.

Parking is a problem, not enough. Carrying books when walking to the library-they are too heavy so driving is the way to go.

Absolutely love reading, but don't get too much time to visit

Wifi is slow

Too much noise at Manning Library - Perhaps inform patrons to keep their voices down.

It's more convenient to study at home.



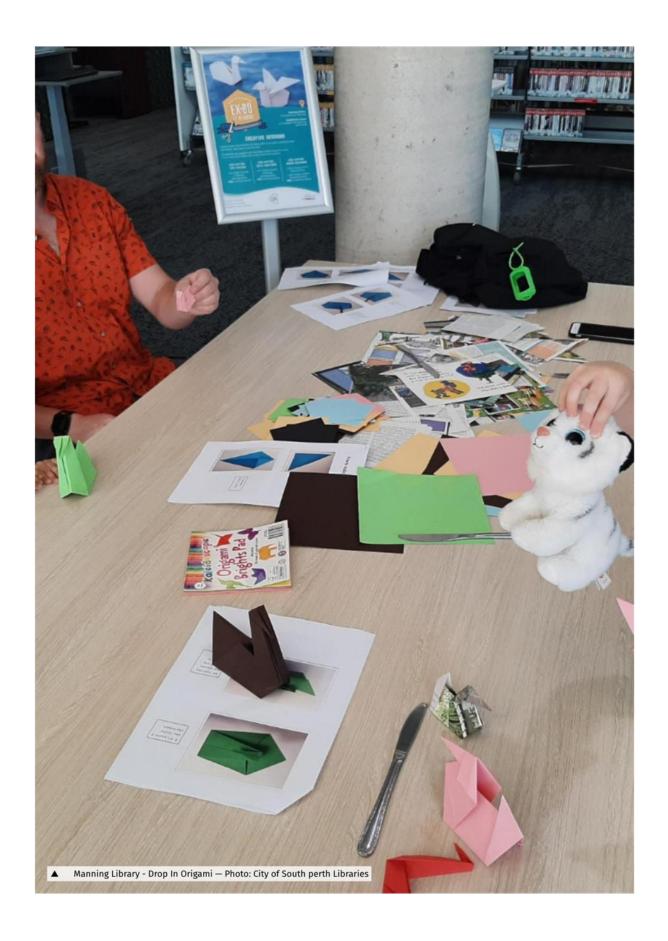
Branch Visitation

Respondents were asked to indicate which library branches they used. This provides information about the most used branches.

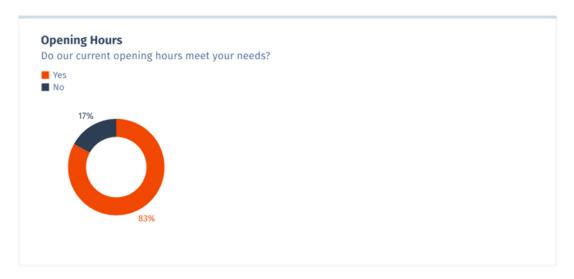


Insights

Nearly half of the sample (46%) only use the South Perth library branch while 25% only visit the Manning branch. 25% of the sample visit both branches while 4% have not visited any of the branches.



To gain an understanding of how the community uses the libraries, respondents were asked if the current opening times meet their needs.



South Perth Library

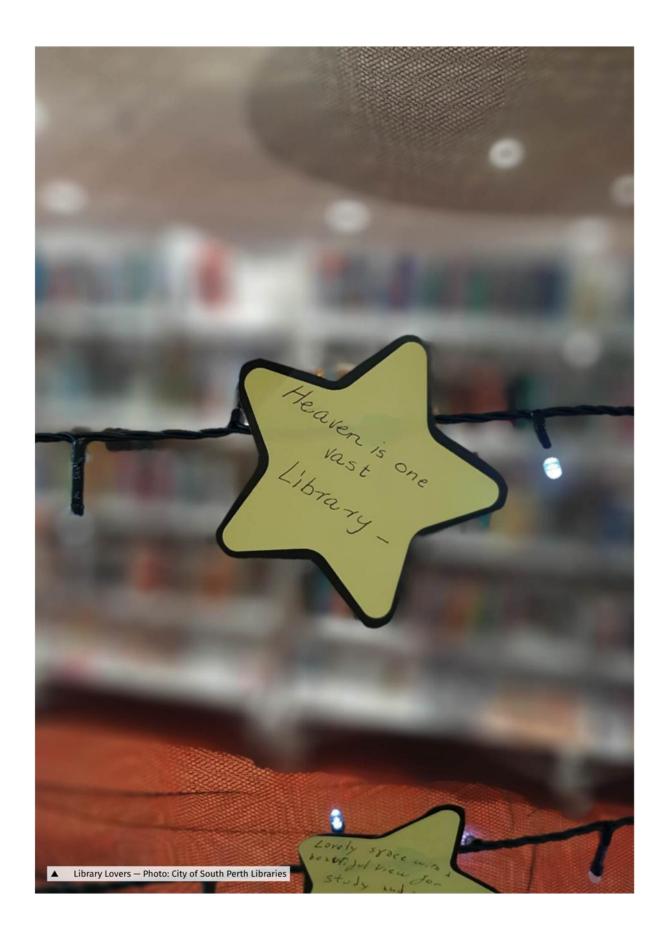
The survey asked respondents to indicate what days and times they tend to visit each of the library branches. The following chart shows the percentage of respondents who visit South Perth Library on different days of the week and the times of the day provided to them in a multiple choice list.



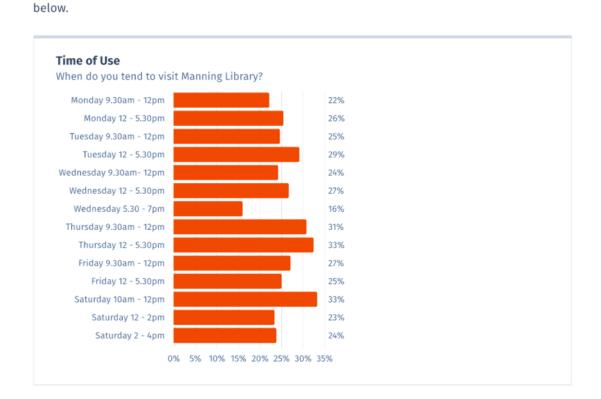
Insights

The vast majority (83%) of respondents indicated that the library's current opening hours meet their needs.

Saturday 10am-12pm (37%) is the most popular time to visit the South Perth Library branch. Other popular times include Wednesday 9:30am-12pm (36%) and 12pm-5:30pm (36%). 5:30-7pm on Tuesday (20%), Wednesday (21%), and Thursday (21%) were the least popular times to visit the library.

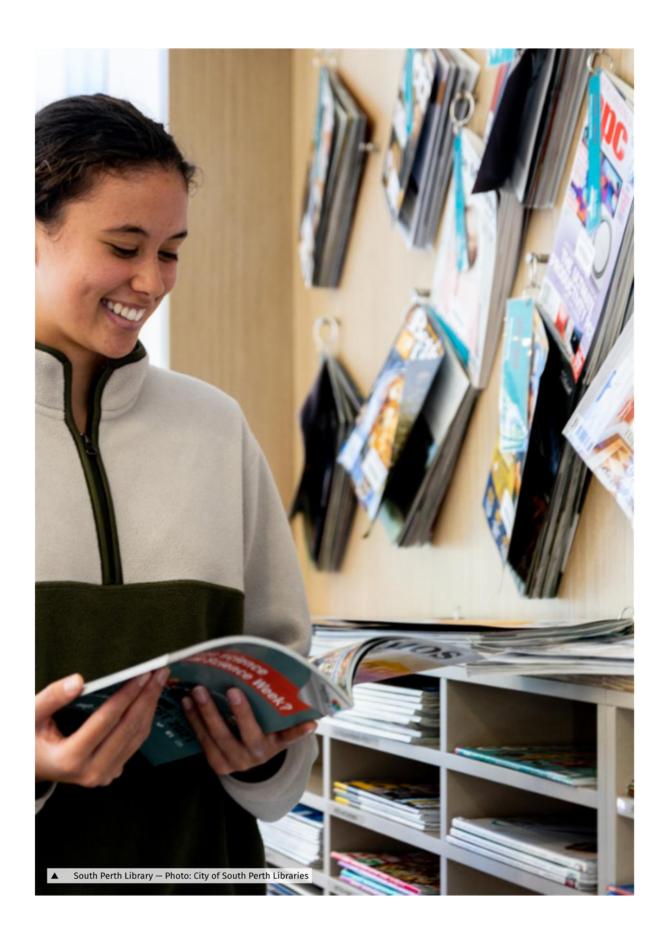


The survey also asked respondents to indicate what days and times they tend to visit Manning Library from a multiple choice list. The responses to this question are distributed in the chart



Insights

Saturday 10am-12pm (33%) and Thursday 9:20am - 12pm were reported to be the most popular times to visit Manning Library. This was followed by Tuesday 9:30am-12pm (29%) and Friday 9:30am-12pm (27%). Wednesday 5:30-7pm was the least popular time to visit the library.



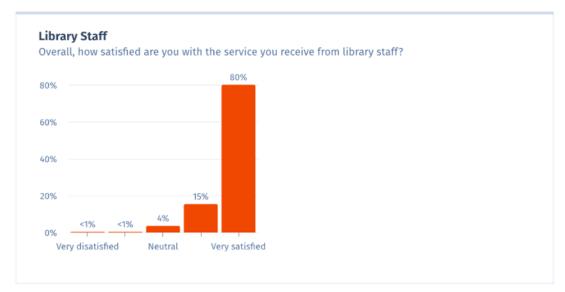
5. Comments & Feedback

User Satisfaction

Respondents were asked about their satisfaction with the library and the services provided by library staff. Respondents moved a slider to indicate whether they were very satisfied or very dissatisfied.

This chart shows the percentage of respondents that rated the events overall across these five options and the results per event.





Attachment (a)

Insights

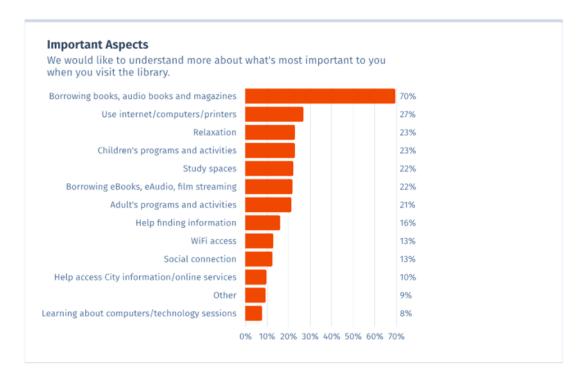
2022 Library Survey Results

92% of respondents reported that they were satisfied with City of South Perth libraries and 95% were satisfied by the service they receive from library staff, an excellent result.



Services

Respondents were asked what was most important to them when visiting the library. They were asked to choose three options from a provided multiple choice list.



Insights

70% of respondents indicated that 'Borrowing books, audio books and magazines' is most important when visiting the library. This was followed by 'Use internet/computers/printers' (27%), 'Children's programs and activities' (23%), and 'Relaxation' (23%). 'Study spaces' (22%), 'Borrowing eBooks, eAudio, film streaming' (22%), and 'Adult's programs and activities' (21%) were also popular choices.

'Other' responses included:

quietness

access City information and learning sessions

Resume services etc

History collection

Borrowing boardgames

Seeking librarians' advice on good books to read

Access to Beamafilm, free films to download because I am a member.

2022 Library Survey Results

Access to Choice Magazine

literacy programs

Youth activities

Children play / reading area

Newspapers



Impact

Respondents were asked to provide insight into what the library means to them and what they most like about the library. A selection of comments grouped by the Public Library Evaluation Network (PLEN) outcome areas and overall themes have been highlighted underneath.

Please tell us what your library means to you.

Stronger and Creative Communities

It's a wonderful facility! I am from South Africa and we (my wife) are permanent residents of Australia. The community here are blessed with a very important and necessary facility!

It's imperative all families in our community have a close by, safe, clean, supportive space to read, study, learn, connect and meet.

Libraries are one the most important places in the community for social interaction, cultural experience as well as a learning facility for a wide and diverse population. Libraries in South Perth should be vibrant hubs. But South Perth is severely lacking in providing social, cultural, intellectual, learning opportunities (and sporting facilities) in comparison to other local governments. Even this survey is uninspiring and I wonder how much meaningful contributions will be gathered from users.

The library is an integral part of the community and my daily life. It's the place I go to get work done and the first place I check when I want to read a certain book or watch a movie.

I firmly believe in the library's vital existence & roles in our shire. The library's time is vital & treasured part of my life & home community of South Perth. I don't use it all the time, but like to have it there for when I do. It is important part of the South Perth Councils resources that we in the area need and utilise.

Literacy and Lifelong Learning

My library is an outstanding resource that allows me to further develop my literary skills, knowledge, and awareness. I often have several e-books on loan.

I have 2 kids under 5 and we live within walking distance of the library. It's a wonderful community space for my children to develop a love of reading.

It's special place where we feel very welcomed and we can enjoy in learning and exploring in different ways.

The library helped my son learn how to read and enjoy reading.

Libraries in general are a centre of knowledge and are an important means of helping literacy

Community Engagement

They are a very important community link, not necessarily for me, but for many of my neighbours.

It's community. Connecting people to one another and helping all to have equal access to books, education and technology.

Every community should have one.

more connections, more community events like writers, scientists etc

Libraries are an important public service. Keep doing good work!

Digital Inclusion

Want to get back into reading but can't provide much comment as I haven't visited in a while due to workload, but glad to learn of the opening hours! and plan to explore the digital loan options.

Great means of accessing info online & print. Ability to loan all kinds of books etc most titles - I've sought many & usually available (can't afford to buy all the time). Makes a good compare before you buy option. Staff always knowledgeable and staff available to quiz on almost everything!

My library is a outstanding resource that allows me to further develop my literary skills, knowledge and awareness. I often have several e-books on loan.

An important service especially for people who do not have internet access at home.

To be able to access books online at any time anywhere is amazing.

What do you like most about your library?

Staff

I have always found the staff to be really friendly and as helpful as they can be.

Your staff are always super friendly and helpful. The staff are knowledgeable and always find ways to help.

Staff are always friendly and very helpful and knowledgeable.

It is well run, organised. Staff are friendly and very helpful.

The librarians are so helpful! I've has quite a few recommendations from them previously, and they never fail to satisfy what kind of books I'm after. :) For example, children's graphic novels, and history!

Books

It saves me a lot of money on books!

All the cool books they have

Browsing the books

Good choice of books for kids, very interesting kids program

Environment

Quiet peaceful

Neat, clean, quiet.

Quiet, clean big window

Modern, relaxing with easy access (e.g. good parking)

Spacious Children's Reading Space

Accessibility

Easy to access. Good facility for study/work.

Always have computer access when I attend 🍁

Online access to audiobooks.

Access to newspapers

Conveniently located and remain as neat and clean spaces for the different activities they offer.

Feels accessible. Good selection of books for kids assignments. My son is loving the Sphero coding this term

Children's Activities

The activities for the grandchildren and the children's books.

Friendly staff, children's programs, children's book room, Christmas activities.

It's light and bright, there are always lots of new books. The enclosed spaces for children and children's programs.

I enjoy sitting on the sofa reading whilst my children do their homework.

A great space for kids



General Feedback

Feedback helps the library understand where the value of visitor experiences lie and how they can be improved and strengthened in the future. A selection of comments have been highlighted underneath.

Is there anything else you'd like to be able to do at the library?

Services

Being able to borrow iPads when inside the library & bringing them back to the front desk when the library closes.

Library online access is not very user friendly, it is very clunky! It needs a "dashboard" tab to see my loans and requests. Also a separate tab for ILL requests and another for "request purchase of item" **see Vic Park Library website

I would like to find all books (titles), etc.. that maybe available at all libraries in Wa (at least). It is tedious & cumberson to have to individually research at each other areas library separately.

It's a bit unfriendly being automated with returning and borrowing books - so friendly interaction would be good.

Cafe Service

Activities

More toddler activities during school holidays.

More adult activities each week. Craft activities, health and relaxation activities.

High end courses - not just kiddy activities all the time. Something for a teenager - courses, library/ book club, social activities/ anything - their group always misses out

More community activities and integration of social/community activities/learning

More free kids activities, especially during school holiday (6-8 years old). More workshops for adults (for example parenting workshops/seminars)

Books

More foreign language books, for example in Chinese

Reserve books more easily online

Wider access to e-resources. Not all books available online. Access to other online borrowing services.

More books for adolescents / Junior fiction (for an avid 8 year old reader).

Access books that are not as old as the one in international children section please.

Space

I would like to add more space for reading and studying and often find that there are no seats left.

Yes, available study / reading space away from Curtin students.

No I like the library to be a library . I am not looking for extra activities. I like the clear quiet spaces. Views from the windows and the fish tank

It would be nice if the the children's section was bigger with children's tables and chairs in the room

Activate the space! I believe libraries are more than just a place to borrow books and be quiet. IT would be good to make it more community focused with more activities and interactive displays, talks from service providers and experts. A place to connect and meet people in the community



Data and Insights by

CultureCounts

Report prepared for



This report has been prepared by Shelley Timms, Nicole Tan Emery, and Jamie McCullough of Culture Counts. The authors would like to thank all stakeholders and staff for their participation in this research.

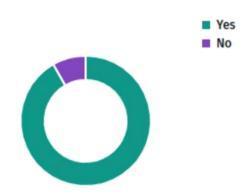
Approved by: Georgia Moore
Date of Approval: 17 April 2023

We respectfully acknowledge the Traditional Owners of Country throughout Australia and recognise the continuing connection to lands, waters, and communities. We pay our respect to Aboriginal and Torres Strait Islander cultures, and to Elders past and present.

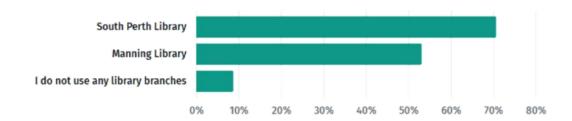
Library Use and Outcomes Survey 2024 Results

Summary			
207	1	11	
Total Responses	Total Surveys	Total Dimensions	
Responses by Assessor			
207	0	0	
Public	Peer	Self	
Responses by Origin			
158	0	49	
Online	Interview	Display	

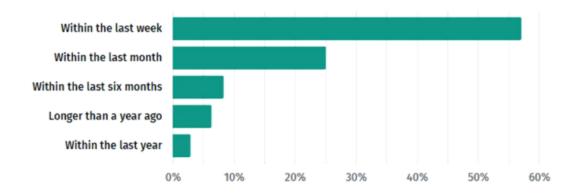
1. Are you a library member?



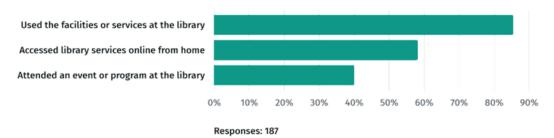
2. Which branches of the library do you use?



3. When is the last time you accessed the library service?



4. In the last 12 months, have you:



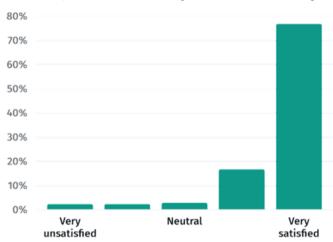
5. The following statements ask about the impact of the library service.

Scores are placed on a scale from 0-100, where a higher number indicates agreement.

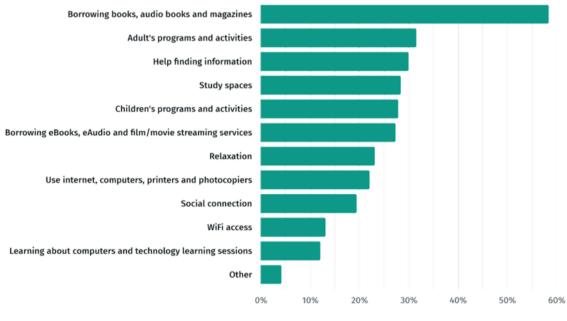
Statement	Responses	Average % (mean)
Role: The library plays an		
important role in the local	190	89
area		
Safe And Trusted: I feel safe		
and welcome when using the	192	88
library service		
Relevance: The library is	100	0.4
relevant to my needs	188	84
Learning: The library has	170	77
helped me to enjoy learning		
Literacy: The library has		
encouraged me to read and	175	77
write more		
Connection: The library		
helps me to feel connected	190	73
to my local community		
Creativity: The library has		
helped me be more creative	168	70
in my own life and work		
Time With Children: The		
library encourages me to	134	67
spend more quality time with	134	67
my children		
Skills: The library service has		
enabled me to learn and gain	157	64
new skills		
Digital Connection: The		
library helps me to be more	167	57
digitally connected to others		
Enterprise: The library has		
helped me to improve the	122	53
success of my business		

Item 12.6

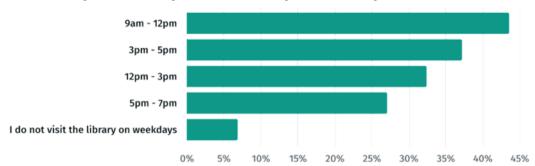
6. Overall, how satisfied are you with the service you receive from staff?



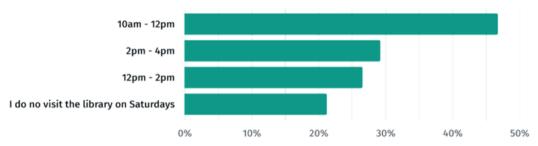
7. We would like to understand more about what's most important to you when you visit the library. Please choose your TOP THREE most important things.



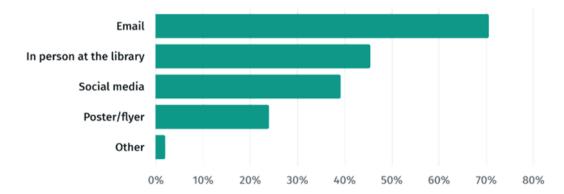
8. When are you most likely to visit the library on a weekday?



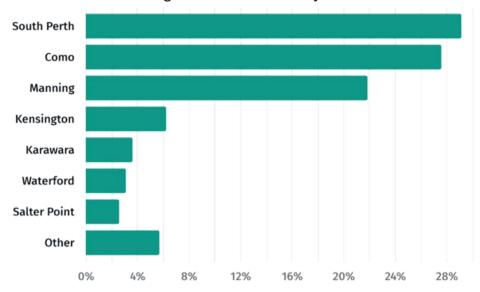
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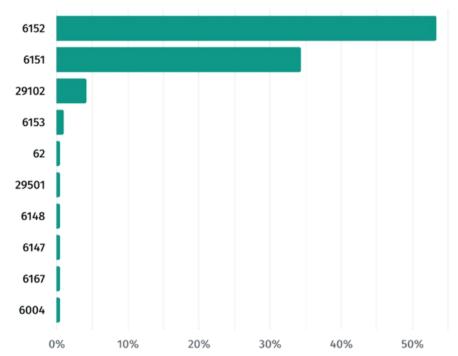
10. How do you want to find out about library news, events or programs?



11. Which of the following best describes where you live?

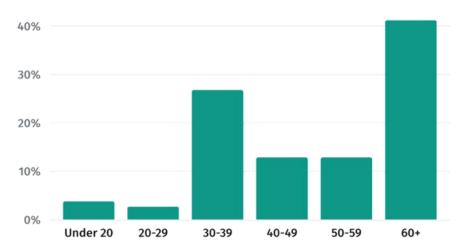


12. What is your postcode?

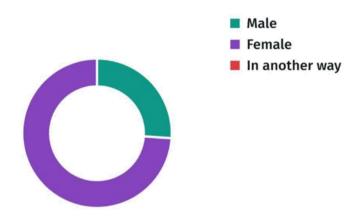


Item 12.6

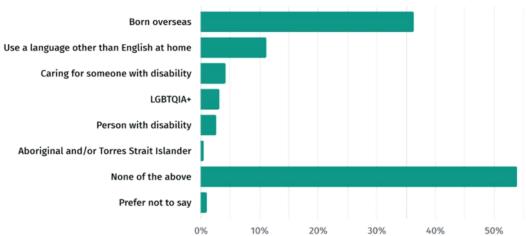
13. What is your age?



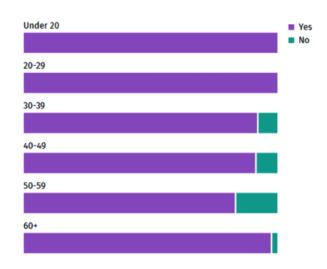
14. How would you describe your gender?



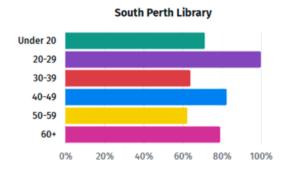
15. Do you identify with any of the following?

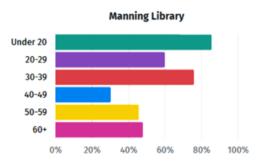


1. Are you a library member?

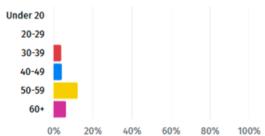


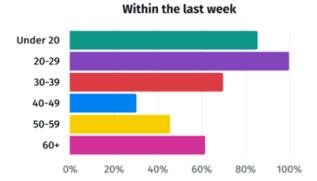
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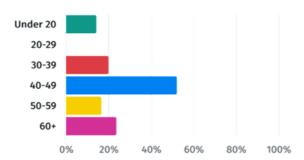


I do not use any library branches

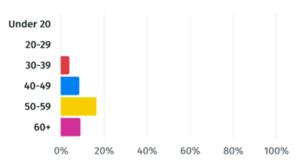


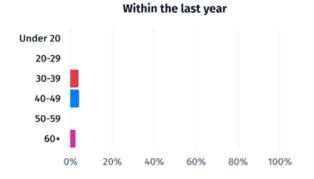


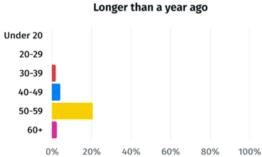
Within the last month



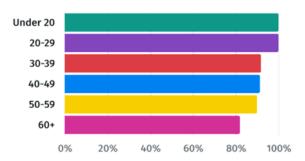
Within the last six months



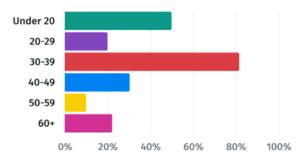




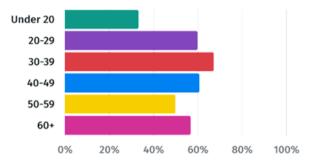
Used the facilities or services at the library



Attended an event or program at the library

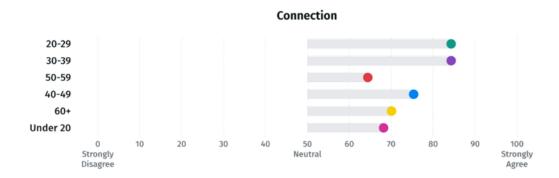


Accessed library services online from home



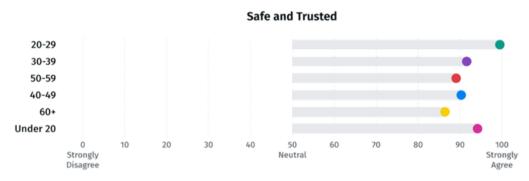
5. The following statements ask about the impact of the library service.

Connection: The library helps me to feel connected to my local community

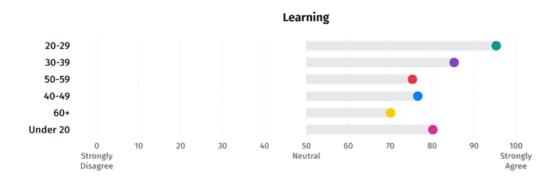


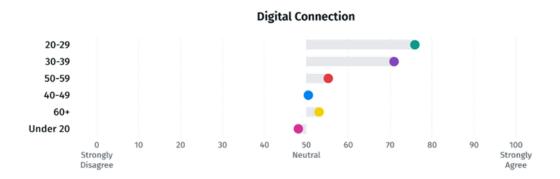
Safe And Trusted: I feel safe and welcome when using the library service

Dimension Outcomes

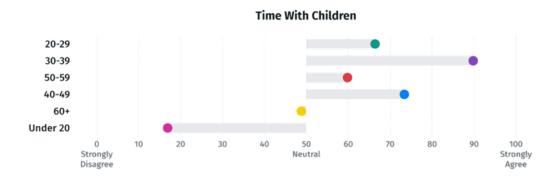


Learning: The library has helped me to enjoy learning

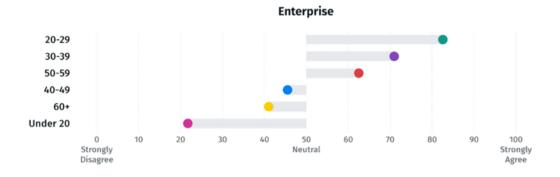




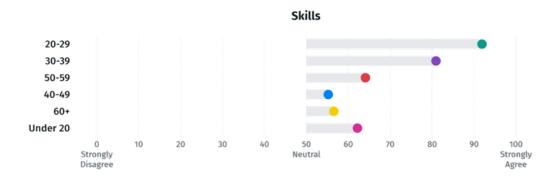
Time With Children: The library encourages me to spend more quality time with my children



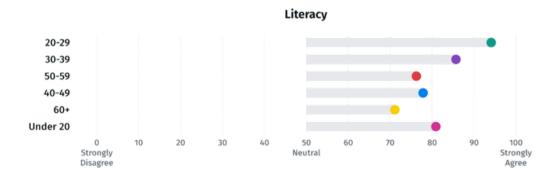
Enterprise: The library has helped me to improve the success of my business



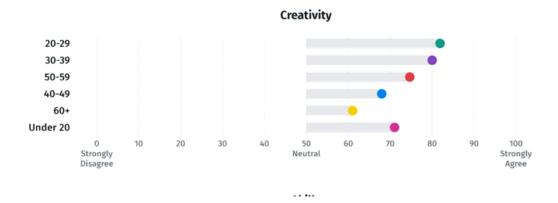
Skills: The library service has enabled me to learn and gain new skills

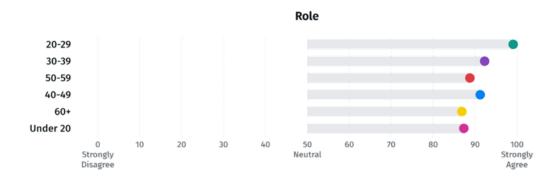


Literacy: The library has encouraged me to read and write more

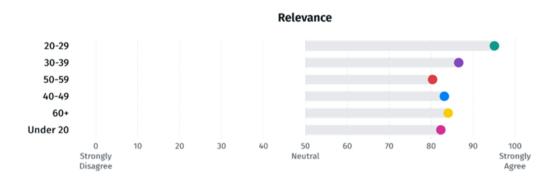


Creativity: The library has helped me be more creative in my own life and work

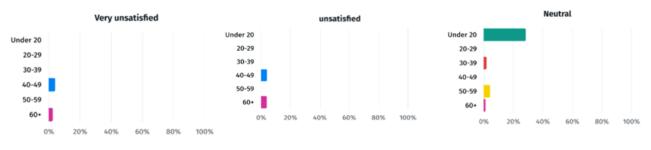


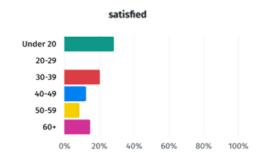


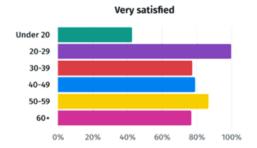
Relevance: The library is relevant to my needs



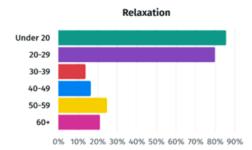
6. Overall, how satisfied are you with the service you receive from staff?

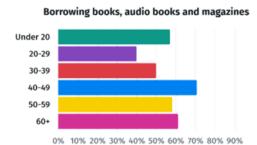


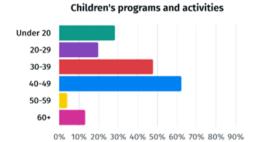


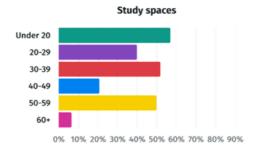


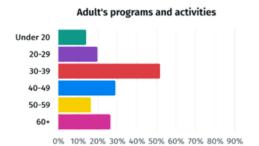
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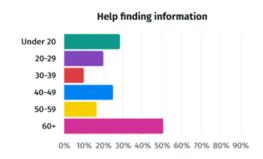


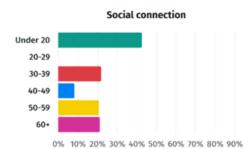


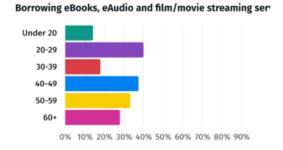




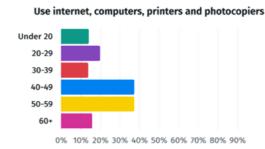


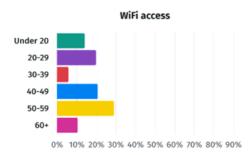


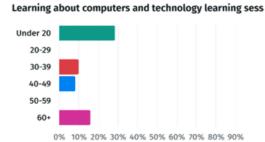


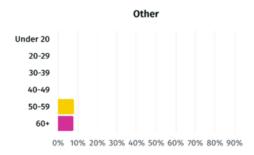


Item 12.6

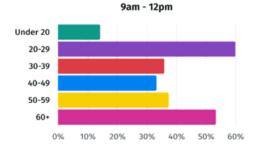


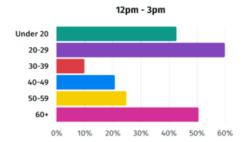


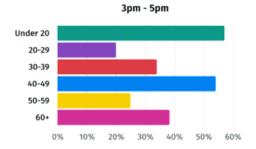


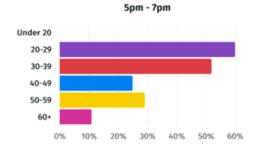


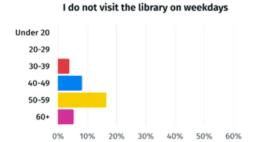
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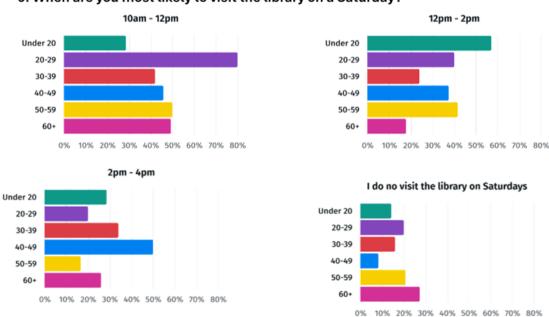




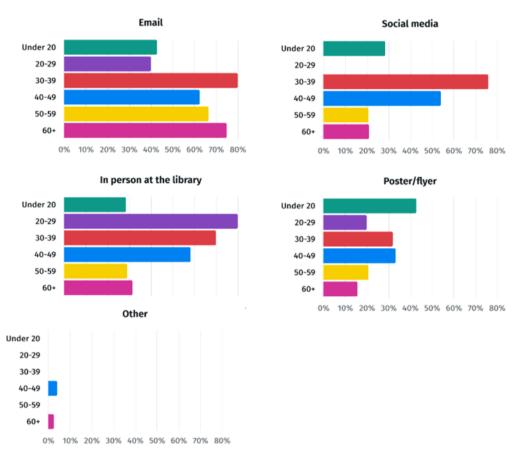




9. When are you most likely to visit the library on a Saturday?



10. How do you want to find out about library news, events or programs?

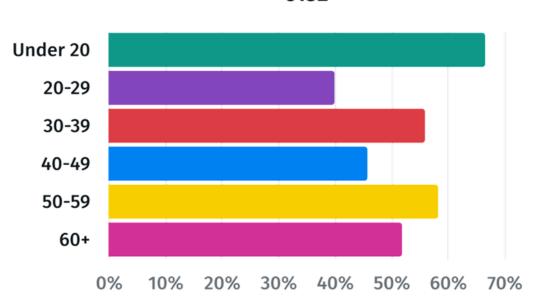


11. Which of the following best describes where you live?

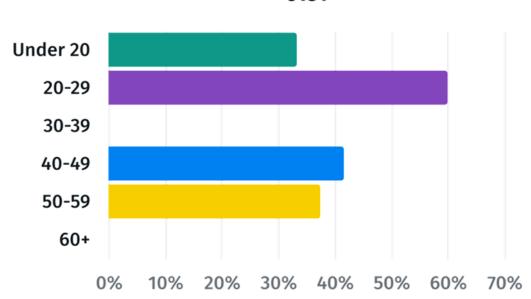


12. What is your postcode?





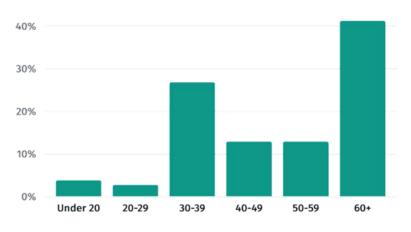
6151



Responses: 186

Item 12.6

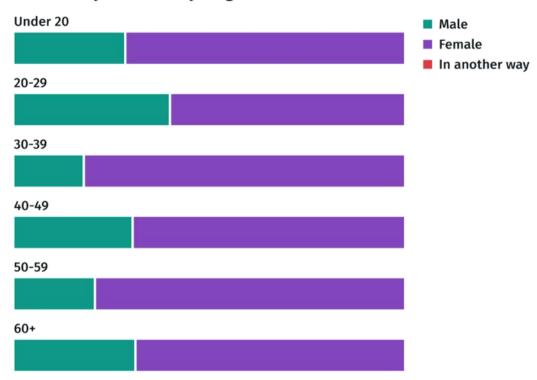
What is your age?



Responses: 187

14. How would you describe your gender?

How would you describe your gender?



Responses: 186

15. Do you identify with any of the following?

