

# ATTACHMENTS

## Council Agenda Briefing

9 December 2025

**Part 2 – 10.4.5, 10.4.6, 10.5.1, 10.5.2, 10.5.3,  
10.5.4 and 12.6**

# ATTACHMENTS TO AGENDA ITEMS

## Council Agenda Briefing - 9 December 2025

### Contents

#### **10.4.5 LISTING OF PAYMENTS NOVEMBER 2025**

Attachment (a):	Listing of Payments November 2025	3
-----------------	-----------------------------------	---

#### **10.4.6 MONTHLY FINANCIAL STATEMENTS NOVEMBER 2025**

Attachment (a):	Statement of Financial Position	14
Attachment (b):	Statement of Change in Equity	15
Attachment (c):	Statement of Financial Activity	16
Attachment (d):	Operating Revenue and Expenditure	17
Attachment (e):	Significant Variance Analysis	21
Attachment (f):	Capital Revenue and Expenditure	25
Attachment (g):	Statement of Council Funds	28
Attachment (h):	Summary of Cash Investments	29
Attachment (i):	Statement of Major Debtor Categories	31

#### **10.5.1 MINUTES OF THE AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING HELD ON 10 NOVEMBER 2025**

Attachment (a):	Audit, Risk and Improvement Committee Meeting Minutes - 10 November 2025	32
-----------------	--	----

#### **10.5.2 TERMS OF REFERENCE - AUDIT, RISK AND IMPROVEMENT COMMITTEE**

Attachment (a):	Terms of Reference	62
-----------------	--------------------	----

#### **10.5.3 POLICY REVIEW**

Attachment (a):	Amended Policies	66
-----------------	------------------	----

#### **10.5.4 ANNUAL REPORT 2024/25**

Attachment (a):	Annual Report 2024/25	85
-----------------	-----------------------	----

#### **12.6 NOTICE OF MOTION - COUNCILLOR TIM HOUWELING - A REVIEW OF LIBRARY OPENING HOURS AND GOVERNANCE OVERSIGHT – SOUTH PERTH AND MANNING LIBRARIES**

Attachment (a):	2022 Library Survey Results	181
Attachment (b):	2024 Library Survey Results	221

#### **12.8 NOTICE OF MOTION - COUNCILLOR TIM HOUWELING - HOONING AND NITROUS OXIDE USE ON THE SOUTH PERTH FORESHORE**

Attachment (a):	Appendix - Image Received from Councillor Tim Houweling - Aerial Photo with Closure of Roads	242
-----------------	--	-----

## Payment Listing November 2025

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



AMOUNT (\$)

### ELECTRONIC PAYMENTS

Electronic payments to creditors	447	4,971,302.53
Less: Cancelled EFT transactions		0.00
<b>Total Electronic Payments to Creditors</b>		<b>4,971,302.53</b>

### CHEQUE PAYMENTS

Cheque payments to creditors		0.00
Less: Cancelled cheque transactions		0.00
<b>Total Cheque Payments to Creditors</b>		<b>0.00</b>

**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
<b>Total payments to non creditors</b>		<b>122,899.24</b>

**Total EFT & Cheque payments** 555 5,094,201.77

Credit Card Payments 107 22,767.60

Fleet Card Payments 22 1,852.18

**Total November Payments** 684 5,118,821.55

### Payment Listing

#### EFT 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	Cleanaway	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	Axis 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	AI 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	Brajovich 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	Axis 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	13/11/2025	CCS Strategic	Plan review-Challenger reserve	23,779.52
1256524	6/11/2025	Uniting Global Pty Ltd	Cleaning services	23,527.40
13334124	13/11/2025	Enviro Sweep	Street Sweeping-various	23,449.78
13334124	13/11/2025	ABORIGINAL LAND CARE (NGALA BOODJA) PTY LTD	Landscaping services	22,910.49
13113963	20/11/2025	RTV Computers Pty Ltd	IT Supplies	22,033.00
1256524	6/11/2025	ABM Landscaping	Landscaping services	21,900.45
13334124	13/11/2025	DEPT OF LOCAL GOVERNMENT, INDUSTRY REGULATION & BS Levies Oct25		21,556.53
1256524	6/11/2025	PEAP CONTRACTORS PTY LTD	Electrical works	21,072.06
13113963	20/11/2025	MSS IT PTY LTD	AI Contact Centre	19,800.00
1256524	6/11/2025	Bunyip Contracting Pty Ltd	Fire Mitigation works	19,651.83
09391398	27/11/2025	ABORIGINAL LAND CARE (NGALA BOODJA) PTY LTD	Landscaping services	18,500.90
09391398	27/11/2025	Lochness Landscape Services	Landscape maintenance	18,280.00
1256524	6/11/2025	MMM WA Pty Ltd	Engineering works - various	17,895.03
13113963	20/11/2025	ABORIGINAL LAND CARE (NGALA BOODJA) PTY LTD	Landscaping services	16,914.15
1256524	6/11/2025	RTV Computers Pty Ltd	IT Supplies	16,885.00
1256524	6/11/2025	Workpower Inc	Customer Interface mgmt	16,500.00
13113963	20/11/2025	ID Consulting Pty Ltd	Yearly subscription 1/11/25-30/11/26	15,218.50
09391398	27/11/2025	linSights	AMP Improvement-Stage 2	15,153.60
09391398	27/11/2025	Great Southern Fuel Supplies	Fuel	14,939.42
09391398	27/11/2025	AE Hoskins Building Services	Electrical services - various	14,381.56
1256524	6/11/2025	Synergy	Electricity usage	14,041.54
13334124	13/11/2025	Techworks Plumbing	Plumbing works	13,981.33
13334124	13/11/2025	Uniting Global Pty Ltd	Cleaning services	13,973.76
1256524	6/11/2025	OBAN Group Pty Ltd	Works at Melville Place	13,969.45
09391398	27/11/2025	Jako Industries Pty Ltd	Split AC Replacements	13,905.45
13334124	13/11/2025	Western Aust Treasury Corp	WATC Loan repayment	13,374.15
1256524	6/11/2025	ABORIGINAL LAND CARE (NGALA BOODJA) PTY LTD	Landscaping services	13,037.93
09391398	27/11/2025	Australian HVAC Services	HVAC Remedial Services	12,969.21
09391398	27/11/2025	Repeat Plastics (WA)	Bollard work	12,824.90
09391398	27/11/2025	Altura - Height Safety Professionals	Roof access system	12,760.00
09391398	27/11/2025	Zipform Pty Ltd	Rates 2nd instalment	12,655.00
13334124	13/11/2025	Peter Wood Fencing Contractors	Bollard works - various	12,584.00
13334124	13/11/2025	Great Southern Fuel Supplies	Fuel	12,491.63
09391398	27/11/2025	Data#3 Limited	Software maintenance renewal	12,087.90
1256524	6/11/2025	Tyke Electrical	Electrical services	12,034.00
1256524	6/11/2025	Hydroquip Pumps and Irrigation Pty Ltd	Irrigation works - various	11,746.90
09391398	27/11/2025	Bunyip Contracting Pty Ltd	Landscape maintenance	11,743.46
13334124	13/11/2025	Site Architecture Studio	New changerooms Collier Reserve	11,371.80
13334124	13/11/2025	Swift Flow Pty Ltd	Plumbing service	11,352.38
1256524	6/11/2025	Jako Industries Pty Ltd	Works in Coolroom	11,212.81
1256524	6/11/2025	TK Elevator Australia Pty Ltd	Elevator service - SPCC and MCC	10,694.70
09391398	27/11/2025	William Buck Consulting (WA) Pty Ltd	Risk & Advisory services	10,010.00
13113963	20/11/2025	ChoiceOne	Contract Staff	9,975.08
13334124	13/11/2025	Greenway Turf Solutions Pty Ltd	Turf maintenance supplies	9,732.80
1256524	6/11/2025	Classic Tree Services	Tree pruning - various	9,653.22
13334124	13/11/2025	AE Hoskins Building Services	Electrical services - various	9,190.19
09391398	27/11/2025	Living Turf	Turf maintenance supplies	8,873.15
13113963	20/11/2025	Art Display Hire	Art installation	8,855.00
09391398	27/11/2025	WA Local Government Association	Subscription 1/11/25-21/10/26	8,648.20
13334124	13/11/2025	ChoiceOne	Contract staff	8,537.73
1256524	6/11/2025	Green Skills	Contract Staff	8,399.47
09391398	27/11/2025	Asphaltech	Works at Jackson Rd	8,267.40
09391398	27/11/2025	McLeods Lawyers	Legal services	8,254.62
09391398	27/11/2025	Synergy	Electricity usage	8,232.34
13334124	13/11/2025	Porter Consulting Engineers	Works for CPGC	8,085.00
1256524	6/11/2025	Minter Ellison Services	Legal services	7,955.22
13113963	20/11/2025	Indarra Pty Ltd	Foreshore art commission, EAA services	7,920.00
13334124	13/11/2025	MP Rogers & Associates Pty Ltd	Professional services	7,903.40
09391398	27/11/2025	Kleenit	Pressure cleaning	7,766.00
09391398	27/11/2025	Baileys Fertilisers	Turf supplies	7,624.98
1256524	6/11/2025	Australia Post Civic Centre	Postal charges	7,618.62
09391398	27/11/2025	Optus Billing Services Pty Ltd	Phone/data charges	7,356.99
13334124	13/11/2025	Water Corporation	Water charges	7,287.81
09391398	27/11/2025	Muchea Tree Farm	Nursery supplies	7,222.00
09391398	27/11/2025	ChoiceOne	Contract Staff	7,124.73
13334124	13/11/2025	South Perth Bowling Club	Card & Coin Machine takings Oct25	7,100.53
09391398	27/11/2025	Richgro Garden Products	Nursery supplies	6,967.95
1256524	6/11/2025	Janissen Electrics	Electrical services	6,774.79
13334124	13/11/2025	The Brand Agency	Website support & Maintenance	6,732.00
13334124	13/11/2025	Synergy	Electricity usage	6,666.19
13113963	20/11/2025	City of Stirling	Secondment charges	6,580.77
09391398	27/11/2025	MDM Entertainment	Library supplies	6,561.68
09391398	27/11/2025	Technology One Ltd	AMS Program 1/12/25-31/12/25	6,343.61
09391398	27/11/2025	ABM Landscaping	Mowing Services	6,311.30

Reference	Date	Payee	Description	Amount (\$)
1256524	6/11/2025	Kleenit	Cleaning services	6,171.35
13113963	20/11/2025	Great Southern Fuel Supplies	Fuel	6,115.52
13334124	13/11/2025	McLeods Lawyers	Legal services	6,111.27
09391398	27/11/2025	Emerge Environmental Services Pty Ltd	Stormwater mgmt planning	6,022.50
13334124	13/11/2025	StrataGreen	Landscaping supplies	6,019.84
13113963	20/11/2025	Future Shelter	Works at Coode St Toilets	5,940.00
13113963	20/11/2025	Cr Blake D'Souza	Meeting Attendance fees	5,936.04
13113963	20/11/2025	Cr Stephen Russell-Superchoice	Meeting Attendance fees	5,936.04
13113963	20/11/2025	Cr. Kathy Lees	Meeting Attendance fees	5,936.04
09391398	27/11/2025	Cr Jacqueline Raison - Superchoice	Meeting Attendance fees	5,936.04
1256524	6/11/2025	Allied Security Australia	Security services	5,888.81
13113963	20/11/2025	Light Application Pty Ltd	Works at Mindeerup	5,721.42
13334124	13/11/2025	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	27/11/2025	Integrity Staffing	Contract Staff	4,966.14
13334124	13/11/2025	JBA Surveys	Survey	4,840.00
13334124	13/11/2025	T-Quip	Equipment	4,808.67
13334124	13/11/2025	RTV Computers Pty Ltd	IT Supplies	4,800.18
09391398	27/11/2025	TPG Network Pty Ltd	Internet & Fibre Optic Service	4,763.00
13113963	20/11/2025	Sercul South East Region Centre Urban Landcare	Water Quality Sampling	4,753.40
13334124	13/11/2025	Muchea Tree Farm	Nursery supplies	4,711.30
13113963	20/11/2025	Resource Recovery Group	Green Waste Recycling	4,694.80
1256524	6/11/2025	Sercul South East Region Centre Urban Landcare	Weed treatment	4,620.00
1256524	6/11/2025	FlexiStaff	Contract Staff	4,595.20
13334124	13/11/2025	William Buck Consulting (WA) Pty Ltd	Risk & Advisory services	4,290.00
13113963	20/11/2025	People Sense Pty Ltd	Staff counselling	4,243.66
1256524	6/11/2025	Softfallguys National	Park Furniture repairs	4,142.60
13113963	20/11/2025	Curtin University	Curtin Ignition Scholarship Grant	4,125.00
10510635	13/11/2025	Easi Salary	Novated Lease	4,110.35
08415914	28/11/2025	Easi Salary	Novated Lease	4,110.35
09391398	27/11/2025	Datacom Solutions (AU) Pty Ltd	SaaS monthly charges	4,086.56
13113963	20/11/2025	Classic Tree Services	Tree pruning - various	3,927.00
09391398	27/11/2025	HI Lighting (1984) Pty Ltd	Lighting	3,850.00
13113963	20/11/2025	SJR Civil Consulting Pty Ltd	Roadworks	3,696.00
13334124	13/11/2025	Crayon	Native ISV Service	3,630.69
09391398	27/11/2025	Woodlands Distributors Agencies	Nursery supplies	3,630.00
09391398	27/11/2025	RTV Computers Pty Ltd	IT Supplies	3,594.80
13334124	13/11/2025	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	SAFEPTH 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	20/11/2025	Australia Post Civic Centre	Postal charges	3,110.69
13113963	20/11/2025	Cr Brender-A-Brandis	Deputy Mayor Allowance	3,084.84
09391398	27/11/2025	Matt Mcveigh Design	Box Gallery commission 2	3,080.00
1256524	6/11/2025	StrataGreen	Landscaping supplies	3,072.11
13113963	20/11/2025	Blackwoods	Supplies	3,057.82
09391398	27/11/2025	Westbooks	Libray supplies	3,052.73
1256524	6/11/2025	Statewide Line Marking	Line marking - various	2,974.18
13334124	13/11/2025	Cameron Chisholm & Nicol (WA) Pty Ltd	DRP Meeting	2,971.47
09391398	27/11/2025	BFX FURNITURE PTY LTD	Office furniture	2,940.65
09391398	27/11/2025	Cleanflow Environmental Solutions	Drain Clean Lake Tondut	2,915.00
09391398	27/11/2025	Optus MS Teams	Phone charges	2,894.43
13334124	13/11/2025	Green Skills	Contract staff	2,844.44
09391398	27/11/2025	Michelle Culnane	Art/Clay workshops	2,752.00
09391398	27/11/2025	Ashe Munro Recruitment	Contract Staff	2,739.00
09391398	27/11/2025	FORTIS SECURITY PTY LTD	Upgrade of Genetec Software	2,728.00
13113963	20/11/2025	Integrity Staffing	Contract Staff	2,717.00
09391398	27/11/2025	NRP Electrical Services	Electrical services	2,678.50
1256524	6/11/2025	AFGRI Equipment Australia Pty Ltd	Workshop supplies	2,678.28
1256524	6/11/2025	Referoo	Yearly subscription	2,640.00
13113963	20/11/2025	Eclipse Soils Pty Ltd	Nursery supplies	2,640.00
13113963	20/11/2025	Beacon Equipment - Canning Vale	Equipment	2,613.45
13334124	13/11/2025	Forpark Australia	Park furniture	2,612.50
09391398	27/11/2025	Fresh Catering and Events	Catering	2,588.85

Reference	Date	Payee	Description	Amount (\$)
13113963	20/11/2025	Cat Haven	Animal Welfare	2,535.00
13334124	13/11/2025	Cascada Group	Drainage lid supply	2,523.40
13113963	20/11/2025	Traffic Force	Traffic mgmt	2,471.80
1256524	6/11/2025	McLeods Lawyers	Legal services	2,466.20
13334124	13/11/2025	Ashe Munro Recruitment	Contract Staff	2,442.28
13334124	13/11/2025	Traffic Force	Traffic mgmt	2,411.75
13334124	13/11/2025	Nick Cook	IT Services	2,400.00
09391398	27/11/2025	Nick Cook	IT services	2,400.00
13113963	20/11/2025	Janissen Electrics	Electrical works - various	2,398.00
13334124	13/11/2025	Cleanflow Environmental Solutions	Drain Clean	2,367.20
1256524	6/11/2025	Envirocare Systems	Waterless Urinal Service	2,360.01
09391398	27/11/2025	Harrison Electrics Pty Ltd	Remove/relocate bee colonies	2,354.00
09391398	27/11/2025	Janissen Electrics	Electrical works	2,346.30
13113963	20/11/2025	Richgro Garden Products	Nursery Supplies	2,322.65
1256524	6/11/2025	Fennell Tyres International Pty Ltd	Tyres	2,315.70
1256524	6/11/2025	Syrinx Environmental Pty Ltd	Weed control	2,310.00
13113963	20/11/2025	Chemical Essentials Pty Ltd	Animal care facility supplies	2,218.70
1256524	6/11/2025	Seek Limited	Recruitment adverts	2,178.88
13113963	20/11/2025	Green Skills	Contract Staff	2,139.53
13334124	13/11/2025	The Karalee on Preston	Council Chamber beverages	2,097.00
1256524	6/11/2025	Corsign WA Pty Ltd	Signage	2,095.50
13113963	20/11/2025	Action Fencing Services	Works at CPGC	2,035.00
13113963	20/11/2025	CATHEDRAL OFFICE PRODUCTS PTY LTD	Acoustic Wall Panel - Manager Office	2,035.00
13334124	13/11/2025	Water2Water Pty Ltd	Intall water filter	1,998.00
13334124	13/11/2025	Hunt Architects	DRP meetings	1,991.99
1256524	6/11/2025	Doors Doors Doors	Service & Repairs	1,958.00
1256524	6/11/2025	Benara Nurseries	Nursery supplies	1,887.93
09391398	27/11/2025	Eastern Metropolitan Regional Council	Mattress Commercial	1,848.00
13334124	13/11/2025	Bunyip Contracting Pty Ltd	Landscape maintenance	1,786.53
13113963	20/11/2025	Bunnings Building Supplies P/L	Supplies	1,774.00
09391398	27/11/2025	Setonix Digital Pty Ltd	IT Services	1,760.00
1256524	6/11/2025	Cleanaway	Rubbish services	1,738.70
1256524	6/11/2025	Prestige Alarms	Service call charge	1,738.00
13113963	20/11/2025	MP Rogers & Associates Pty Ltd	Coastal engineering services	1,722.60
13334124	13/11/2025	Imagesource Digital Solutions	Emerging artist booklets	1,688.50
09391398	27/11/2025	WH Location Services Pty Ltd T/As Abaxa	Location Service Scan	1,667.70
13113963	20/11/2025	FLOWBIRD AUSTRALIA PTY LTD	Credit card transactions	1,643.60
13113963	20/11/2025	Kleenit	Cleaning services - various	1,606.00
13334124	13/11/2025	VOLTAIC ELECTRICAL CO. PTY LTD	Electrical services	1,573.00
13334124	13/11/2025	Freo Fire Maintenance Services Pty Ltd	Service & Maintenance	1,572.07
13113963	20/11/2025	BIOCITY PTY LTD	Facilities upgrades	1,551.00
09391398	27/11/2025	Left Back Solutions Pty Ltd	IT Services	1,540.00
13113963	20/11/2025	South Perth Tyrepower	Tyres	1,500.00
09391398	27/11/2025	South Perth Tyrepower	Tyres	1,500.00
13334124	13/11/2025	Insight Urbanism Pty Ltd	DRP Meetings	1,494.00
13334124	13/11/2025	Macri Partners	Audit fees	1,485.00
13334124	13/11/2025	Harrison Electrics Pty Ltd	Remove/relocate bee colony	1,479.50
13113963	20/11/2025	Acurix Networks	License & Support	1,433.30
13113963	20/11/2025	Alinta	Gas usage	1,427.10
13113963	20/11/2025	Eastern Metropolitan Regional Council	Mattress recycling	1,395.26
09391398	27/11/2025	Connect Call Centre Services	After hours calls	1,393.54
13113963	20/11/2025	Preston Street IGA	Catering	1,390.00
1256524	6/11/2025	ROPS Engineering Australia Pty Ltd	Service & Inspection	1,381.60
13334124	13/11/2025	Omnicom Media Group Australia Pty Ltd	LG Tenders	1,324.18
13334124	13/11/2025	Catch Create	Event Photography	1,320.00
09391398	27/11/2025	T-Quip	Equipment	1,270.66
09391398	27/11/2025	Imagesource Digital Solutions	Signage	1,244.10
1256524	6/11/2025	CS Legal	Legal services	1,242.80
13334124	13/11/2025	Sprayline Spraying Equipment	Retic supplies	1,229.78
13113963	20/11/2025	Fresh Catering and Events	Catering	1,225.95
13334124	13/11/2025	Envirocare Systems	Waterless Urinal Service	1,205.62
1256524	6/11/2025	Blackwoods	Supplies	1,185.60
1256524	6/11/2025	City of Belmont	Animal Welfare BE868D	1,181.00
09391398	27/11/2025	Preston Street IGA	Catering	1,177.50
13334124	13/11/2025	Janissen Electrics	Electrical works	1,149.50
09391398	27/11/2025	Light Application Pty Ltd	Mindeerup Network Changes	1,134.10
13334124	13/11/2025	Engagement Institute	Employee Training	1,125.00
1256524	6/11/2025	Preston Street IGA	Catering	1,115.00
09391398	27/11/2025	Image Extra	Inground Bollard	1,105.50
09391398	27/11/2025	Contract Management Training	Staff training	1,089.00
13334124	13/11/2025	Tactile Indicators Perth Pty Ltd	TGSI - Adhesive fixed	1,014.00
13334124	13/11/2025	Occuhealth Pty Ltd	Air monitoring	1,005.40
1256524	6/11/2025	Freo Fire Maintenance Services Pty Ltd	Service & Maintenance	1,005.13
1256524	6/11/2025	Catch Create	Event Photography	990.00

Reference	Date	Payee	Description	Amount (\$)
09391398	27/11/2025	Mow Master Turf Equipment	Workshop supplies	982.43
09391398	27/11/2025	North Metropolitan Tafe	Course fees	980.50
09391398	27/11/2025	Parker Black & Forrest Pty Ltd	Locksmith service	980.10
09391398	27/11/2025	AGS Metalwork	Repairs & maintenance	968.00
13334124	13/11/2025	Kleenit	Cleaning services	946.00
09391398	27/11/2025	WA SAFETY SIGNS PTY LTD	Signs	946.00
13113963	20/11/2025	Natural Area Consulting	Nursery supplies	940.50
09391398	27/11/2025	Telstra Ltd - 3614257768	Phone charges	937.74
1256524	6/11/2025	Town Of Victoria Park	Animal Welfare VP752D	908.50
09391398	27/11/2025	EARTHWHILE AUSTRALIA PTY LTD	Presentation fees	900.00
1256524	6/11/2025	Fresh Catering and Events	Catering	858.00
09391398	27/11/2025	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 Incredible	Event performance 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	6/11/2025	Western Aust Treasury Corp	WATC Loan repayment	750.76
1256524	6/11/2025	OVERDRIVE AUSTRALIA PTY LTD	Library supplies	732.14
13113963	20/11/2025	Total Green Recycling	E-Waste Recycling	718.42
1256524	6/11/2025	Surun Services Pty Ltd	Electrical works	716.93
13113963	20/11/2025	Australian HVAC Services	HVAC Remedial services	708.13
1256524	6/11/2025	Fully Promoted Perth CBD T/A EmbroidMe Perth CBD	Workwear	697.89
13334124	13/11/2025	WA Local Government Association	Staff Training	682.00
13113963	20/11/2025	Omnicom Media Group Australia Pty Ltd	LG Tenders	675.29
1256524	6/11/2025	Boral Construction Materials Group Ltd	Concrete	669.87
1256524	6/11/2025	Mr M McGuire	Welcome to country	660.00
13334124	13/11/2025	RED SPEAR PTY LTD	2025 EAA Entertainment	660.00
13334124	13/11/2025	Prestige Alarms	Service charges	647.90
13113963	20/11/2025	Freo Fire Maintenance Services Pty Ltd	Service & Maintenance	637.12
1256524	6/11/2025	TenderLink.Com	Public tenders	636.90
1256524	6/11/2025	Greenway Turf Solutions Pty Ltd	Turf maintenance	616.00
13113963	20/11/2025	Forpark Australia	Playground maintenance works	602.24
13334124	13/11/2025	Ron Nyisztor	Curating Art Award-EAA 2025	600.00
1256524	6/11/2025	WINC Australia Pty Ltd	Office supplies	592.67
08415914	28/11/2025	Deputy Child Support Registrar	Child Support Agency	589.78
13113963	20/11/2025	TYREMAX DEALER PTY LTD	Tyres	576.40
13334124	13/11/2025	Preston Street IGA	Catering	574.00
13113963	20/11/2025	WA Hino Sales & Service	Auto parts	570.27
09391398	27/11/2025	Town Of Victoria Park	Animal Welfare VP758D	561.00
09391398	27/11/2025	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	20/11/2025	Aquotix Aquariums	Aquarium maintenance	500.50
1256524	6/11/2025	Jane King	EAA 2025 Facilitator Fee	500.00
13334124	13/11/2025	Alexander Circosta	MC services	500.00
13334124	13/11/2025	Jackson McDonald Lawyers	Legal services	485.10
13113963	20/11/2025	Drop Media Creative	Photography	484.00
1256524	6/11/2025	J Gourdis Landscapes	Maintenance	480.00
1256524	6/11/2025	Laundry Express	Laundry services	479.88
1256524	6/11/2025	SEM Distribution	Newspaper supplies	475.80
09391398	27/11/2025	Forpark Australia	Playground furniture	472.49
13113963	20/11/2025	Holcim (Australia) Pty Ltd	Concrete	464.20
09391398	27/11/2025	Vetwest Animal Hospitals Pty Ltd	Animal Welfare	463.00
09391398	27/11/2025	Robert's Tilt Tray & Hiab Service	Container relocation	462.00
13113963	20/11/2025	Zac Armistead	Consulting services	450.00
13113963	20/11/2025	Boral Construction Materials Group Ltd	Concrete	446.58
09391398	27/11/2025	Statewide Line Marking	Line marking services	440.00
09391398	27/11/2025	Prestige Alarms	Service charges	440.00
13113963	20/11/2025	Parker Black & Forrest Pty Ltd	Locksmith service	438.90
13113963	20/11/2025	Battery World Welshpool	Batteries	437.62
1256524	6/11/2025	Total Green Recycling	E-Waste Recycling	435.17
09391398	27/11/2025	Bunnings Building Supplies P/L	Supplies	433.82
1256524	6/11/2025	FETCH PRINT PTY LTD	Signage	429.00
13113963	20/11/2025	FETCH PRINT PTY LTD	Event Signage	429.00
13334124	13/11/2025	Bunnings Building Supplies P/L	Supplies	424.39

Reference	Date	Payee	Description	Amount (\$)
09391398	27/11/2025	Total Green Recycling	E-Waste Recycling	424.29
1256524	6/11/2025	C & T Reticulation	Retic works	418.00
13334124	13/11/2025	Nindethana Seed Service	Nursery supplies	417.45
09391398	27/11/2025	City of Belmont	Animal Welfare BE883D	410.00
09391398	27/11/2025	The Hybrid Author	Library workshop	402.00
13113963	20/11/2025	T-Quip	Equipment	398.85
1256524	6/11/2025	Wren Oil	Waste oil	396.00
1256524	6/11/2025	Bhavna Patel	Yoga workshop	390.00
13334124	13/11/2025	Seed Shed	Nursery supplies	387.39
1256524	6/11/2025	Waterlogic Australia Pty Ltd	Bottled water service	385.21
1256524	6/11/2025	AE Hoskins Building Services	Electrical services	380.33
09391398	27/11/2025	West to West Carpentry Services Pty Ltd	Works at Karawara Underpass	368.50
09391398	27/11/2025	St John Ambulance Aust (WA) Inc.	Event Health Services	366.30
13113963	20/11/2025	Fruit N Vegies R Us	8 x Fruit baskets	360.00
09391398	27/11/2025	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	13/11/2025	Totally Workwear - Belmont	Workwear	342.97
09391398	27/11/2025	Boral Construction Materials Group Ltd	Asphalt	342.02
13334124	13/11/2025	AARCO Environmental Solutions	Asbestos Removal & Disposal	341.00
13113963	20/11/2025	Playmaster Pty Ltd	Playground furniture	330.00
13113963	20/11/2025	Elliotts Filtration Pty Ltd	Iron Filter Service	324.50
09391398	27/11/2025	Swift Flow Pty Ltd	Plumbing service	323.46
09391398	27/11/2025	Hospitality Worldwide Pty Ltd	Supplies	312.71
1256524	6/11/2025	Kulbardi	Office supplies	312.06
10510635	13/11/2025	Local Govt Racecourses & Cemeteries Emp Union	Union LGRCEU	312.00
08415914	28/11/2025	Local Govt Racecourses & Cemeteries Emp Union	Union LGRCEU	312.00
09391398	27/11/2025	Go Doors	Service & maintenance	306.57
13334124	13/11/2025	Ms S Zulsdorf	Reimbursement-ARGC Meeting	305.00
13334124	13/11/2025	Leah Horton	Reimbursement-ARGC Meeting	305.00
13113963	20/11/2025	City of Belmont	Animal Welfare	300.00
1256524	6/11/2025	CTi5 Pty Ltd	Cash Collection	281.69
13334124	13/11/2025	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	27/11/2025	Australia Post Library	Postal charges	261.05
10510635	13/11/2025	Deputy Child Support Registrar	Child Support Agency	258.69
13113963	20/11/2025	Bidfood Perth	Council Chamber Supplies	256.51
13334124	13/11/2025	Sonic HealthPlus Pty Ltd	Staff medicals	250.80
13334124	13/11/2025	Planning Institute Australia	Planning Excellence Awards	250.00
09391398	27/11/2025	Veale Auto Parts	Auto parts	249.30
13334124	13/11/2025	Harvey Fresh	Milk supplies	247.43
09391398	27/11/2025	Harvey Fresh	Milk Supplies	247.43
1256524	6/11/2025	Bunnings Building Supplies P/L	Supplies	245.68
09391398	27/11/2025	Repco Auto Parts	Auto parts	239.10
09391398	27/11/2025	Nashtec Auto Electrics	Aircon Service	236.00
13113963	20/11/2025	Jason Signmakers	Signage	235.84
09391398	27/11/2025	Bidfood Perth	Council chamber supplies	230.63
13334124	13/11/2025	CTI Couriers	Courier service	219.13
13113963	20/11/2025	WINC Australia Pty Ltd	Office supplies	218.14
13113963	20/11/2025	Sprayline Spraying Equipment	Retic equipment	214.50
1256524	6/11/2025	City Of Melville	Animal Welfare M091C	210.00
13113963	20/11/2025	Statewide Bearings	Workshop supplies	208.18
13113963	20/11/2025	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	20/11/2025	Town Of Victoria Park	Animal Welfare VP754C	192.00
13334124	13/11/2025	Kulbardi	Office supplies	189.60
09391398	27/11/2025	City Of Canning	Animal Welfare C106C/2025	186.00
09391398	27/11/2025	City of Vincent	Animal Welfare V266D	183.00
1256524	6/11/2025	Bin Bath Australia Pty Ltd	Bin cleaning	181.50
13334124	13/11/2025	Western Resource Recovery Pty Ltd	Grease Trap Waste	181.50
09391398	27/11/2025	Western Resource Recovery Pty Ltd	Grease Trap waste	181.50
09391398	27/11/2025	The Poster Girls	Promotional posters	177.10
09391398	27/11/2025	Complete Office Supplies Pty Ltd	Office supplies	175.66

Sub Total	4,971,302.53
-----------	--------------

Sub Total	0.00
-----------	------

## Page 9 of 242

Reference	Date	Payee	Description	Amount (\$)
1256524	6/11/2025	Ms J E Oliver	Sale of Artwork-EAA 25	1,125.00
13334124	13/11/2025	Qaswa Collective	Refund hall/swipe card bond	1,055.00
09391398	27/11/2025	Brian Lawrence	Crossing subsidy	1,002.95
1256524	6/11/2025	Carolyn Bye	Sale of Artwork-EAA 25	1,002.00
09391398	27/11/2025	Dane Glenn	RRAB	1,000.00
1256524	6/11/2025	Kym Cranswick	Sale of Artwork-EAA 25	937.50
13334124	13/11/2025	Ocean Myers	Sale of Artwork-EAA 25	900.00
13113963	20/11/2025	The Estate of John Croxton and The Estat	Overpayment on sale of property ID#6268	868.46
1256524	6/11/2025	Ms Jessie Groenenberg	Refund Pensioner Rebate Prop ID# 42268	824.72
13334124	13/11/2025	David Whitford	RRAB	750.00
1256524	6/11/2025	Sheree Dohnt	Sale of Artwork-EAA 25	712.50
13113963	20/11/2025	Blair M Bayens	Crossing Subsidy	707.93
1256524	6/11/2025	Ms Donna Borg	Refund Overpayment Prop ID# 7459	641.23
13334124	13/11/2025	Perron Inst. Neurological&Translational	Refund hall/swipe card bond	620.00
13334124	13/11/2025	Kensington Primary School	Refund hall/swipe card bond	620.00
1256524	6/11/2025	S L Mullins	Sale of Artwork-EAA 25	600.00
1256524	6/11/2025	Fangying Fu	Sale of Artwork-EAA 25	523.50
13113963	20/11/2025	Mr Benjamin Whitehand	Refund for overpayment on sale of	488.09
1256524	6/11/2025	Joanne George	Sale of Artwork-EAA 2025	360.00
1256524	6/11/2025	Tina Urie	Sale of Artwork-EAA 25	360.00
13334124	13/11/2025	Darryl Davenport	Individual Grant	300.00
13113963	20/11/2025	Mrs Sophie R Dunsford	Home Safety and Security Equipment	300.00
09391398	27/11/2025	Jane Porter	Individual Grant	300.00
1256524	6/11/2025	Farida Ulumbekova	Sale of Artwork-EAA 25	270.00
1256524	6/11/2025	John Flores	Sale of Artwork-EAA 25	262.50
1256524	6/11/2025	Mr Bradley J Abbott	Home Safety and Security Equipment	250.00
13113963	20/11/2025	Nicholas Avery	Home Safety and Security Equipment	250.00
13113963	20/11/2025	Ning Wang	Home Safety and Security Equipment	250.00
13113963	20/11/2025	Mr Matthew A Thomason	Home Safety and Security Equipment	250.00
13113963	20/11/2025	Karen Zuiderduyn	Home Safety and Security Equipment	250.00
13113963	20/11/2025	Ms Emily ML Chung	Home Safety and Security Equipment	250.00
09391398	27/11/2025	Ms Gemma Felton	Home Safety and Security Equipment	250.00
1256524	6/11/2025	Paththinikuttige (Milinda) Nonis	Sale of Artwork-EAA 25	225.00
13113963	20/11/2025	Tania Petrilli	Home Safety and Security Equipment	211.00
1256524	6/11/2025	The Owners of Washington Close SP11473	Refund hall/swipe card bond	210.00
13113963	20/11/2025	Calla Lyon	Individual Grant	200.00
09391398	27/11/2025	Kate Rey	Individual Grant	200.00
13334124	13/11/2025	Hora Shalom Inc	Refund hall hire fee	182.00
1256524	6/11/2025	Brett Cowan	Sale of Artwork-EAA 25	168.75
13113963	20/11/2025	Poh Chow	Home Safety and Security Equipment	146.30
1256524	6/11/2025	Ms Jessie Groenenberg	Refund Pensioner Rebate Prop ID# 42268	133.30
1256524	6/11/2025	Rocky Lu	Sale of Artwork-EAA 25	112.50
09391398	27/11/2025	Gemma Pepper	Refund 2025 LG Election	100.00
09391398	27/11/2025	Aidan Carlsson	Refund 2025 LG Election	100.00
1256524	6/11/2025	Ms Jessie Groenenberg	Refund Pensioner Rebate Prop ID# 42268	58.48
1256524	6/11/2025	Mr Phillip Dunstan and Mrs Rae Dunstan	Refund Overpayment Prop ID# 10456	50.14
1256524	6/11/2025	Bryanna Thiele	Sale of Artwork-EAA 2025	37.50
1256524	6/11/2025	Department of Fire & Emergency Services	Refund parking fees	10.20
1256524	6/11/2025	Craig Guelfi	Refund parking fees	10.20
1256524	6/11/2025	Helen Green	Refund parking fees SPE4	2.90
Sub Total				89,867.09

Non Creditor CHQ 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 Forrest	Refund Pensioner Rebate Prop ID# 28322	1,016.50
15373585	6/11/2025	Mr Geoffrey 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	Payee	Description	Amount (\$)
12393513	20/11/2025	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	20/11/2025	Ms Elaine Sorensen - C/CS Legal	Refund Pensioner Rebate Prop ID# 12737	772.79
14023642	13/11/2025	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	6/11/2025	Mrs June Rundle	Refund Senior Rebate Prop ID# 39578	230.55
14023642	13/11/2025	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	27/11/2025	Joshua Olsen	Refund 2025 LG Election	100.00
09123186	27/11/2025	Kelly Louise Fermia	Refund 2025 LG Election	100.00
15373585	6/11/2025	Mr Mohamed Abdul Hamid and Mrs Carol Abd	Refund Pensioner Rebate Prop ID# 36034	97.69

Sub Total 33,032.15

**Excluding:** Voided Payments:

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

**Excluding:** Cancelled Cheques

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

Credit Card Transactions

Reference	Date	Payee	Description	Amount (\$)
PC00002186	27/10/2025	1PASSWORD TORONTO ON	Password Manager licenses.	4,387.06
PC00002154	15/10/2025	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	2/10/2025	AIR CARRI7954423938189 BRISBANE	Conference - Flight cost	777.09
PC00001972	2/10/2025	AIR CARRI7954423931281 BRISBANE	Conference - Flight cost	747.05
PC00002172	7/10/2025	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	31/10/2025	STATE LAW PUBLISHER WEST PERTH	Publication of Scheme Amendment No. 1 to LPS7	447.72
PC00002159	8/10/2025	PERTH ZOO SOUTH PERTH	Team Development CCE	447.00
PC00002173	24/10/2025	SP TENNISGEAR ONLINE WOOLLOOWIN QLD	GBLC Equipment for Hire - Pickleball Bulk order	395.00
PC00002159	20/10/2025	LOCAL GOVERNEMENT MANA MT HAWTHORN	Commelligence Conference	360.00
PC00002159	20/10/2025	LOCAL GOVERNEMENT MANA MT HAWTHORN	Commelligence Conference	360.00
PC00002159	21/10/2025	SKED SOCIAL MELBOURNE VIC	Sked Social subscription	343.75
PC00002169	13/10/2025	COLES 0296 Angelo Stree06	2025 EAA Catering for events	328.05
PC00002169	6/10/2025	OFFICEWORKS Bentleigh EaVIC	EAA Opening/Citizenship stationary	255.00
PC00002185	17/10/2025	SP CREATIVE PLAY PUPPE ROSEBUD VIC	Loanable items - Read and play packs	232.00
PC00002168	31/10/2025	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	17/10/2025	MODERN TEACHING AIDS BROOKVALE NSW	Read and play pack - refunded	213.56
PC00002182	17/10/2025	MODERN TEACHING AIDS BROOKVALE NSW	Read and play pack - refunded	213.56
PC00002182	17/10/2025	MODERN TEACHING AIDS BROOKVALE NSW	Read and play pack - refunded	213.56
PC00002167	27/10/2025	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	7/10/2025	ONLN RESTAURANT ORDER PERTH WA	2025 EAA - Catering judging night	156.93
PC00002169	8/10/2025	SQ *DUX CAFE RESTAURAN Como WA	Mental health week - coffee vouchers	140.00
PC00002171	20/10/2025	FLICKR.COM SAN FRANCISCCA	SAN FRANCISCCA	138.18
PC00002179	17/10/2025	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 - May	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	22/10/2025	WANEWSDTI Osborne ParkWA	The West Australian Digital Subscription	96.00
PC00002175	10/10/2025	LSP*Henry Ms Manning AUS	Mental health week - Acts of kindness	86.60
PC00002186	24/10/2025	CITY DAE JANG KUM HAYMARKET	Meal - interstate work conference.	82.82

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 RON - E10)	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 (91 RON - E10)	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 RON - E10)	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
<b>Grand Total</b>				<b>1,596.73</b>
<b>Management Fee</b>				<b>255.45</b>
<b>Total Fleetcare</b>				<b>1,852.18</b>

**City of South Perth**  
**Statement of Financial Position**  
**30 November 2025**

Details	30 November 2025	30 November 2024	30 June 2025
	\$	\$	\$
<b>CURRENT ASSETS</b>			
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
<b>TOTAL CURRENT ASSETS</b>	<b>127,919,981</b>	<b>116,490,432</b>	<b>87,399,382</b>
<b>NON-CURRENT ASSETS</b>			
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
<b>TOTAL NON-CURRENT ASSETS</b>	<b>824,801,422</b>	<b>799,470,494</b>	<b>818,791,158</b>
<b>TOTAL ASSETS</b>	<b>952,721,402</b>	<b>915,960,926</b>	<b>906,190,540</b>
<b>CURRENT LIABILITIES</b>			
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
<b>TOTAL CURRENT LIABILITIES</b>	<b>26,721,387</b>	<b>26,705,149</b>	<b>22,541,675</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	2,881,118	4,938,276	3,124,214
Provisions	444,428	518,697	444,428
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>3,325,546</b>	<b>5,456,973</b>	<b>3,568,642</b>
<b>TOTAL LIABILITIES</b>	<b>30,046,933</b>	<b>32,162,122</b>	<b>26,110,317</b>
<b>NET ASSETS</b>	<b>922,674,469</b>	<b>883,798,804</b>	<b>880,080,223</b>
<b>EQUITY</b>			
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
<b>TOTAL EQUITY</b>	<b>922,674,469</b>	<b>883,798,804</b>	<b>880,080,223</b>

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

	30 November 2025 \$	30 November 2024 \$	30 June 2025 \$
<b>RESERVES</b>			
<b>Cash Backed</b>			
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	<u>\$ 56,279,462</u>	<u>\$ 48,142,941</u>	<u>\$ 55,342,512</u>
<b>Non - Cash Backed</b>			
Asset Revaluation Reserve	673,731,800	651,952,827	673,761,529
Balance at end of reporting period	<u>\$ 673,731,800</u>	<u>\$ 651,952,827</u>	<u>\$ 673,761,529</u>
<b>TOTAL RESERVES</b>	<u><b>\$ 730,011,261</b></u>	<u><b>\$ 700,095,768</b></u>	<u><b>\$ 729,104,041</b></u>
<b>RETAINED EARNINGS</b>			
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	<u><b>\$ 192,663,207</b></u>	<u><b>\$ 183,703,036</b></u>	<u><b>\$ 150,976,182</b></u>
<b>TOTAL EQUITY</b>	<u><b>\$ 922,674,469</b></u>	<u><b>\$ 883,798,804</b></u>	<u><b>\$ 880,080,223</b></u>

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
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from Operating Activities</b>							
47,742,872	47,742,872	Rates revenue	47,692,367	47,675,908	(16,459)	U	0%
21,445,010	21,445,010	Fees and charges	14,801,411	15,052,413	251,002	F	2%
2,068,700	2,068,700	Grants, subsidies and contributions	285,660	615,744	330,084	F	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%
<b>86,157,109</b>	<b>86,157,109</b>		<b>75,054,380</b>	<b>75,665,799</b>	<b>611,419</b>	<b>F</b>	<b>1%</b>
<b>Expenditure from operating activities</b>							
29,648,151	29,648,151	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)	U	-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%
<b>86,154,663</b>	<b>86,154,663</b>		<b>34,157,246</b>	<b>33,898,943</b>	<b>258,303</b>	<b>F</b>	<b>1%</b>
<b>2,446</b>	<b>2,446</b>	<b>Net Operating Surplus/ (Deficit)</b>	<b>40,897,134</b>	<b>41,766,856</b>	<b>869,722</b>	<b>F</b>	<b>2%</b>
<b>Operating activities excluded from budgeted deficiency</b>							
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%
<b>6,747,129</b>	<b>6,747,129</b>	<b>Amount attributable to Operating Activities</b>	<b>39,330,358</b>	<b>40,408,736</b>	<b>1,078,377</b>	<b>F</b>	<b>3%</b>
<b>INVESTING ACTIVITIES - INFLOWS / (OUTFLOWS)</b>							
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%
<b>(27,825,056)</b>	<b>(31,008,225)</b>	<b>Amount attributable to Investing Activities</b>	<b>(6,339,783)</b>	<b>(4,027,332)</b>	<b>2,312,451</b>	<b>F</b>	<b>36%</b>
<b>FINANCING ACTIVITIES - INFLOW / (OUTFLOWS)</b>							
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)	U	-2%
(3,486,139)	(3,486,139)	Loan Principal Repayments	(1,672,076)	(1,672,076)	-		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%
<b>13,468,780</b>	<b>14,790,185</b>	<b>Amount attributable to Financing Activities</b>	<b>2,068,816</b>	<b>2,335,000</b>	<b>266,184</b>	<b>F</b>	<b>13%</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
7,609,147	7,609,147	<b>Surplus or deficit at the start of the financial year</b>	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 investing 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%
<b>-</b>	<b>(1,861,764)</b>	<b>Surplus or deficit at the end of the period</b>	<b>42,668,539</b>	<b>53,100,373</b>	<b>10,431,834</b>	<b>F</b>	<b>24%</b>

## City of South Perth 2025/2026 Operating 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 \$
<b>REVENUE</b>							
<b>Corporate Services</b>							
<b>Governance</b>							
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
<b>Finance</b>							
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
<b>Information System</b>							
Information Services	-	375	375	F	100%	-	-
Total Revenue - Information System	-	375	375	F	100%	-	-
<b>People &amp; Performance</b>							
Human Resources	-	-	-		0%	2,300	2,300
Total Revenue - People & Performance	-	-	-			2,300	2,300
<b>Corporate Services Total</b>	51,579,898	51,728,685	148,787	F	0%	56,968,606	56,968,606
<b>Development &amp; Community Services</b>							
<b>Community, Culture &amp; Recreation</b>							
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
<b>Library Services</b>							
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
<b>Development Services</b>							
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	-	(11,700)	U	-100%	11,700	11,700
Preventative Services	68,750	88,044	19,294	F	28%	125,000	125,000
Total Revenue - Development Services	741,533	738,027	(3,506)	U	0%	1,429,500	1,429,500
<b>Development &amp; Community Services Total</b>	1,296,633	1,290,011	(6,622)	U	-1%	2,653,900	2,653,900

Key Responsibility Area	YTD Revised Budget \$	YTD Actual \$	Variance \$	Var F/U	Var %	Revised Budget \$	Original Budget \$
<b>Infrastructure</b>							
<b>Engineering</b>							
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
<b>Parks and Environment</b>							
CPGC	2,262,958	2,425,087	162,129	F	7%	5,406,510	5,406,510
Park Operations	119,364	129,433	10,069	F	8%	385,000	385,000
Total Revenue - Parks and Environment	2,382,322	2,554,520	172,198	F	7%	5,791,510	5,791,510
<b>Waste, Fleet &amp; Facilities</b>							
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	-	2,172	2,172	F	100%	-	-
Total Revenue - Waste, Fleet & Facilities	9,637,464	9,713,497	76,034	F	1%	9,815,204	9,815,204
<b>Infrastructure Total</b>	22,177,848	22,647,103	469,255	F	2%	26,534,603	26,534,603
<b>Total Revenue</b>	75,054,380	75,665,799	611,419	F	1%	86,157,109	86,157,109
<b>EXPENDITURE</b>							
<b>Office of the CEO</b>							
<b>Office of the CEO</b>							
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
<b>Office of the CEO Total</b>	280,811	266,896	13,915	F	5%	647,716	647,716
<b>Corporate Services</b>							
<b>Director of Corporate Services</b>							
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
<b>Customer, Communications &amp; Engagement</b>							
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
<b>Finance</b>							
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
<b>Information Systems</b>							
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	F	22%	250,709	250,709
Total Expense - Information Systems	2,381,214	2,338,611	42,603	F	2%	5,822,007	5,822,007
<b>Governance</b>							
Governance Admin	454,938	457,307	(2,369)	U	-1%	1,223,863	1,223,863
Council Members	264,958	240,989	23,969	F	9%	723,904	723,904
Council Functions	81,936	68,605	13,330	F	16%	209,522	209,522
Animal Care Facility	148,903	134,748	14,155	F	10%	353,147	353,147
Fire Prevention	12,875	8,479	4,395	F	34%	85,808	85,808
Parking	400,273	400,496	(223)	U	0%	1,056,468	1,056,468
Rangers	276,701	270,156	6,545	F	2%	613,499	613,499
Property Management - Commercial	17,529	18,354	(825)	U	-5%	34,800	34,800
Recoverable Costs	77,538	85,043	(7,505)	U	-10%	193,100	193,100
PreSchools	21,523	21,704	(181)	U	-1%	51,345	51,345
Total Expense - Governance	1,757,173	1,705,880	51,293	F	3%	4,545,458	4,545,458

Key Responsibility Area	YTD Revised Budget \$	YTD Actual \$	Variance \$	Var F/U	Var %	Revised Budget \$	Original Budget \$
<b>People &amp; Performance</b>							
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
<b>Corporate Services Total</b>	<b>7,812,639</b>	<b>7,560,429</b>	<b>252,210</b>	<b>F</b>	<b>3%</b>	<b>18,779,021</b>	<b>18,779,021</b>
<b>Development &amp; Community Services</b>							
<b>Director of Development &amp; Community Services</b>							
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
<b>Community, Culture &amp; Recreation</b>							
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	-	-	-	-	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
<b>Library Services</b>							
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
<b>Development Services</b>							
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
<b>Strategic Planning</b>							
Strategic Planning	172,957	102,692	70,266	F	41%	504,509	504,509
Total Expense - Strategic Planning	172,957	102,692	70,266	F	41%	504,509	504,509
<b>Development &amp; Community Services Total</b>	<b>4,336,280</b>	<b>4,146,398</b>	<b>189,882</b>	<b>F</b>	<b>4%</b>	<b>11,183,806</b>	<b>11,183,806</b>
<b>Infrastructure</b>							
<b>Director Infrastructure Services</b>							
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
<b>Assets and Infrastructure Support</b>							
Assets and Infrastructure Support	509,091	466,550	42,541	F	8%	1,404,380	1,404,380
Total Expense - Assets and Infrastructure Support	509,091	466,550	42,541	F	8%	1,404,380	1,404,380
<b>Engineering</b>							
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	-	-	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 Revised Budget \$	YTD Actual \$	Variance \$	Var F/U	Var %	Revised Budget \$	Original Budget \$
<b>Park and Environment</b>							
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
<b>Waste, Fleet &amp; Facilities</b>							
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
<b>Infrastructure Total</b>	<b>21,727,516</b>	<b>21,925,220</b>	<b>(197,704)</b>	<b>U</b>	<b>-1%</b>	<b>55,544,120</b>	<b>55,544,120</b>
<b>Total Expenditure</b>	<b>34,157,246</b>	<b>33,898,943</b>	<b>258,303</b>	<b>F</b>	<b>1%</b>	<b>86,154,663</b>	<b>86,154,663</b>
<b>Net Position</b>	<b>40,897,134</b>	<b>41,766,856</b>	<b>869,722</b>	<b>F</b>	<b>2%</b>	<b>2,446</b>	<b>2,446</b>

**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 Revised Budget (\$)	YTD Actual (\$)	Variance (\$)	Var F/U	Var %	Revised Budget (\$)	Original Budget (\$)	<i>Variance Analysis &amp; Commentary Significant Variances: \$10,000 or 10% the greater of</i>
<b>REVENUE</b>								
<b>Directorate - Corporate Services</b>								
IT	-	375	375	F	100%	-	-	Permanent favourable in Miscellaneous revenue.
Finance	50,144,095	50,303,133	159,038	F	0%	53,572,306	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	
<b>Total Revenue - Corporate Services</b>	<b>51,579,898</b>	<b>51,728,685</b>	<b>148,787</b>	<b>F</b>	<b>0%</b>	<b>56,968,606</b>	<b>56,968,606</b>	
<b>Directorate - Development &amp; Community Services</b>								
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
<b>Total Revenue - Development &amp; Community Services</b>	<b>1,296,633</b>	<b>1,290,011</b>	<b>(6,622)</b>	<b>U</b>	<b>-1%</b>	<b>2,653,900</b>	<b>2,653,900</b>	
<b>Directorate - Infrastructure Services</b>								
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 Park 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)
<b>Total Revenue - Infrastructure Services</b>	<b>22,177,848</b>	<b>22,647,103</b>	<b>469,255</b>	<b>F</b>	<b>2%</b>	<b>26,534,603</b>	<b>26,534,603</b>	
<b>Total Revenue</b>	<b>75,054,380</b>	<b>75,665,799</b>	<b>611,419</b>	<b>F</b>	<b>1%</b>	<b>86,157,109</b>	<b>86,157,109</b>	
<b>EXPENDITURE</b>								
<b>Chief Executive's Office</b>								
Office of the CEO	280,811	266,896	13,915	F	5%	647,716	647,716	Favourable due to timing, mainly in Consultants.
<b>Total Expense - Chief Executive's Office</b>	<b>280,811</b>	<b>266,896</b>	<b>13,915</b>	<b>F</b>	<b>5%</b>	<b>647,716</b>	<b>647,716</b>	
<b>Directorate of Corporate Services</b>								
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.
<b>Total Expense - Corporate Services</b>	<b>7,812,639</b>	<b>7,560,429</b>	<b>252,210</b>	<b>F</b>	<b>3%</b>	<b>18,779,021</b>	<b>18,779,021</b>	
<b>Director of Development &amp; Community Services</b>								
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.
<b>Total Expense - Development &amp; Community Services</b>	<b>4,336,280</b>	<b>4,146,398</b>	<b>189,882</b>	<b>F</b>	<b>4%</b>	<b>11,183,806</b>	<b>11,183,806</b>	

Key Responsibility Area	YTD Revised Budget (\$)	YTD Actual (\$)	Variance (\$)	Var F/U	Var %	Revised Budget (\$)	Original Budget (\$)	<i>Variance Analysis &amp; Commentary</i> <i>Significant Variances: \$10,000 or 10% the greater of</i>
<b>Director Infrastructure Services</b>								
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	F	8%	1,404,380	1,404,380	Favourable timing variance mainly due to timing 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 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.
Waste, Fleet & Facilities	5,278,007	5,366,747	(88,740)	U	-2%	13,254,079	13,254,079	Unfavourable timing mainly due to Kerb General waste collection (\$281k) offset by Waste & Resource Management program (\$134k), Kerb Recycling collection (\$55k) and Stationery and supplies (\$4k)
<b>Total Expense - Infrastructure Services</b>	<b>21,727,516</b>	<b>21,925,220</b>	<b>(197,704)</b>	<b>U</b>	<b>-1%</b>	<b>55,544,120</b>	<b>55,544,120</b>	
<b>Total Expenditure</b>	<b>34,157,246</b>	<b>33,898,943</b>	<b>258,303</b>	<b>F</b>	<b>1%</b>	<b>86,154,663</b>	<b>86,154,663</b>	
<b>Net Position</b>	<b>40,897,134</b>	<b>41,766,856</b>	<b>869,722</b>	<b>F</b>	<b>2%</b>	<b>2,446</b>	<b>2,446</b>	

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

## 2. Capital Revenue and Expenditure

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

CAPITAL 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	-	33,086	33,086	F	100%	-	-	Public Art Contribution
<b>Total Capital Revenue</b>	<b>1,307,215</b>	<b>778,400</b>	<b>(528,815)</b>	<b>U</b>	<b>-40%</b>	<b>9,308,131</b>	<b>3,399,299</b>	

CAPITAL EXPENDITURE								
Drainage	22,500	-	22,500	F	100%	200,000	200,000	
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 (B) - EB - Kent to Gillon, MRRG (\$312k), Manning Rd (A) - WB - Drogheda to Waterford, MRRG (\$191k), Road Rehab - Crawshaw Cr - Lay St to Perth 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 changerroom 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	14,039,000	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/ Sardon 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 (\$)	<i>Variance Analysis &amp; Commentary</i> <i>Significant Variances: \$10,000 or 10% the greater of</i>
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
<b>Total Capital Expenditure</b>	<b>7,783,218</b>	<b>5,015,440</b>	<b>2,767,778</b>	<b>F</b>	<b>36%</b>	<b>40,716,076</b>	<b>31,624,075</b>	
<b>Net Position</b>	<b>(6,476,003)</b>	<b>(4,237,040)</b>	<b>2,238,962</b>	<b>F</b>	<b>35%</b>	<b>(31,407,945)</b>	<b>(28,224,776)</b>	

**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 \$
<b>CAPITAL REVENUE</b>							
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%	-	-
<b>Total Revenue</b>	<b>1,307,215</b>	<b>778,400</b>	<b>(528,815)</b>	<b>U</b>	<b>-40%</b>	<b>9,308,131</b>	<b>3,399,299</b>
<b>CAPITAL EXPENDITURE</b>							
<b>Drainage</b>							
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
<b>Drainage</b>	<b>22,500</b>	<b>-</b>	<b>22,500</b>	<b>F</b>	<b>100%</b>	<b>200,000</b>	<b>200,000</b>
<b>Pathways</b>							
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
<b>Pathways</b>	<b>305,000</b>	<b>251,402</b>	<b>53,598</b>	<b>F</b>	<b>18%</b>	<b>715,000</b>	<b>715,000</b>
<b>Roads</b>							
Anstey Street Pedestrian Crossing	5,000	5,100	(100)	U	-2%	116,310	-
Douglas Ave - Mill Point to Shaftesbury, MRRG	-	-	-			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	-	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 Perth 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 - Landsdowne - Left in Upgrade	40,038	40,788	(750)	U	-2%	52,661	-
<b>Roads</b>	<b>1,771,838</b>	<b>1,117,164</b>	<b>654,674</b>	<b>F</b>	<b>37%</b>	<b>3,701,871</b>	<b>3,532,900</b>
<b>Buildings</b>							
Asbestos Replacement Program	-	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	-
Building Minor Works Ad hoc Program	45,000	113,335	(68,335)	U	-152%	451,270	451,270
Challenger Reserve All Genders Changerooms Renewal	3,000	2,259	741	F	25%	157,586	-
Civic and Admin IT Area Office Fit out Renewal	117,975	119,345	(1,370)	U	-1%	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
Collier Reserve All Genders Changerooms Additional	70,000	55,918	14,082	F	20%	1,508,573	-
Collier Reserve All Genders Changerooms Renewal	3,000	2,259	741	F	25%	157,234	-
Comer - Public Toilets Upgrade Works	46,957	-	46,957	F	100%	46,957	-
Coode Street Public Toilet New	258,205	303,838	(45,633)	U	-18%	1,150,350	-
Electrical Switchboard Replace Program	46,000	39,195	6,805	F	15%	265,455	265,455
Fire Asset Upgrade - Design and Construct	50,000	3,562	46,438	F	93%	163,690	163,690
George Burnett Leisure Centre HVAC	80,360	78,775	1,585	F	2%	80,360	-
George Burnett Park All Genders Changerooms Renewal	3,000	4,017	(1,017)	U	-34%	157,414	-

Key Responsibility Area	YTD Revised Budget \$	YTD Actual \$	Variance \$	Var F/U	Var %	Revised Budget \$	Original Budget \$
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	-	2,561	(2,561)	U	-100%	75,000	-
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
<b>Buildings</b>	<b>1,433,177</b>	<b>1,387,870</b>	<b>45,307</b>	<b>F</b>	<b>3%</b>	<b>9,855,989</b>	<b>4,783,595</b>
<b>Lighting</b>							
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
<b>Lighting</b>	<b>861,838</b>	<b>178,981</b>	<b>682,857</b>	<b>F</b>	<b>79%</b>	<b>3,376,346</b>	<b>765,460</b>
<b>Security</b>							
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
<b>Security</b>	<b>75,000</b>	<b>-</b>	<b>75,000</b>	<b>F</b>	<b>100%</b>	<b>135,000</b>	<b>135,000</b>
<b>Technology</b>							
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
<b>Technology</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>357,500</b>	<b>247,500</b>
<b>Artworks</b>							
Murals	-	-	-			200,000	200,000
Sculpture Project	-	5,700	(5,700)	U	-100%	240,000	240,000
<b>Artworks</b>	<b>-</b>	<b>5,700</b>	<b>(5,700)</b>	<b>U</b>	<b>-100%</b>	<b>440,000</b>	<b>440,000</b>
<b>Collier Park Golf Course</b>							
CPGC - Concrete pathways	60,000	534	59,466	F	99%	60,000	60,000
CPGC - Plant & Fleet	156,000	3,741	152,259	F	98%	350,000	350,000
CPGC - Wash down Bay	-	534	(534)	U	-100%	39,714	-
CPGC Green Construction	20,000	2,448	17,552	F	88%	103,480	103,480
CPGC Lake Fill Pipe Replacement	15,000	-	15,000	F	100%	67,760	67,760
CPGC Pro-shop, Clubhouse and Driving Range	1,424,500	880,871	543,629	F	38%	12,500,000	12,500,000
CPGC Safety Netting	-	-	-			207,760	207,760
CPGC Stormwater Drainage, Sewer Pump Station and Main	298,629	13,850	284,779	F	95%	995,430	750,000
<b>Collier Park Golf Course</b>	<b>1,974,129</b>	<b>901,979</b>	<b>1,072,150</b>	<b>F</b>	<b>54%</b>	<b>14,324,144</b>	<b>14,039,000</b>
<b>Plant and Fleet Management</b>							
City of South Perth Plant & Fleet	275,000	254,163	20,837	F	8%	1,165,000	1,165,000
<b>Plant and Fleet Management</b>	<b>275,000</b>	<b>254,163</b>	<b>20,837</b>	<b>F</b>	<b>8%</b>	<b>1,165,000</b>	<b>1,165,000</b>
<b>Foreshore &amp; Natural Areas</b>							
Coode Street Foreshore Riverbank Restoration	35,000	47,664	(12,664)	U	-36%	1,000,000	1,000,000
Hurlingham - Living Stream	10,000	48,422	(38,422)	U	-384%	633,062	462,850
Redmond St - Boardwalk Replacement design and approvals	-	-	-			50,000	50,000
SJMP Irrigation replacement	530,000	307,829	222,171	F	42%	1,433,190	1,138,220
SPF NODE 2 - Coode St - Design	40,000	18,371	21,629	F	54%	200,000	200,000
<b>Foreshore &amp; Natural Areas</b>	<b>615,000</b>	<b>422,286</b>	<b>192,714</b>	<b>F</b>	<b>31%</b>	<b>3,316,252</b>	<b>2,851,070</b>

Key Responsibility Area	YTD Revised Budget \$	YTD Actual \$	Variance \$	Var F/U	Var %	Revised Budget \$	Original Budget \$
<b>Parks and Reserves</b>							
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
<b>Parks and Reserves</b>	<b>274,390</b>	<b>224,973</b>	<b>49,417</b>	<b>F</b>	<b>18%</b>	<b>1,806,110</b>	<b>1,736,080</b>
<b>Waste Management</b>							
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%	-	-
<b>Waste Management</b>	<b>99,500</b>	<b>44,609</b>	<b>54,891</b>	<b>F</b>	<b>55%</b>	<b>578,470</b>	<b>578,470</b>
<b>Local Traffic Management</b>							
Dyson St - Canning Hwy Intersection, Black Spot	12,500	167,266	(154,766)	U	-1238%	225,000	225,000
Morrison 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	-
<b>Local Traffic Management</b>	<b>75,846</b>	<b>225,499</b>	<b>(149,653)</b>	<b>U</b>	<b>-197%</b>	<b>669,394</b>	<b>360,000</b>
<b>Parking Facilities</b>							
Car Park/Road Rehab Programme - Car Park Anstey St	-	815	(815)	U	-100%	75,000	75,000
<b>Parking Facilities</b>	<b>-</b>	<b>815</b>	<b>(815)</b>	<b>U</b>	<b>-100%</b>	<b>75,000</b>	<b>75,000</b>
<b>Total Expenditure</b>	<b>7,783,218</b>	<b>5,015,440</b>	<b>2,767,778</b>	<b>F</b>	<b>36%</b>	<b>40,716,076</b>	<b>31,624,075</b>

**Statement of All Council Funds  
30 November 2025**

<b>Municipal Fund</b>	<b>50,360,307</b>
Investments	49,654,071
Current Account at Bank	702,976
Cash on Hand	3,260
	<u>50,360,307</u>
<b>Cash Backed Reserves</b>	<b>56,279,462</b>
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
	<u>56,279,462</u>
<b>Reserves represented by:</b>	
Investments	55,313,579
Accrued Interest	965,883
	<u>56,279,462</u>
<b>TOTAL COUNCIL FUNDS</b>	<b><u>106,639,769</u></b>

**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%
	<b>106,639,769</b>	<b>100.00%</b>

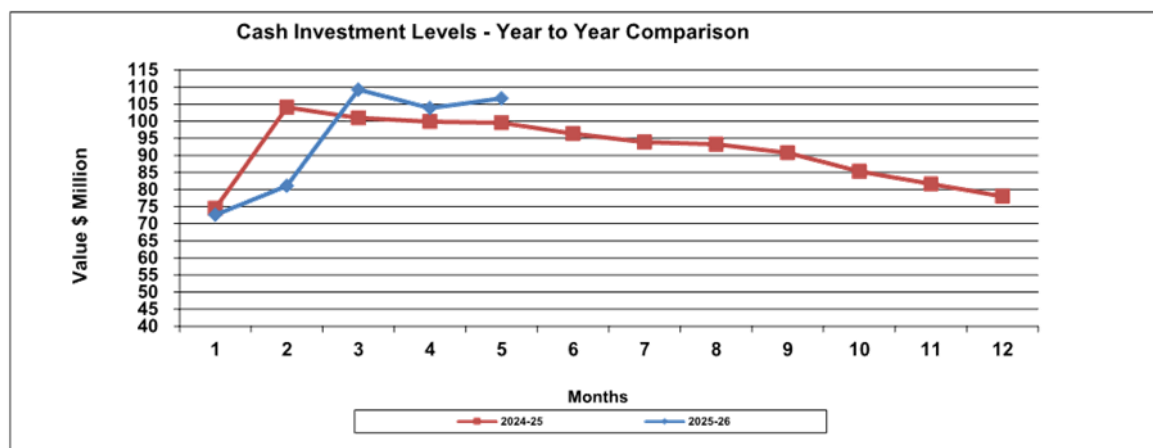
**Investments - Disclosed by Financial Institution**

	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%		<b>104,967,650</b>	<b>100.00%</b>
Transfer to at Call Account			1,672,119	
Current Bank Accounts and accrued interest			<b>106,639,769</b>	

**Interest Earned on Investments for Year to Date**

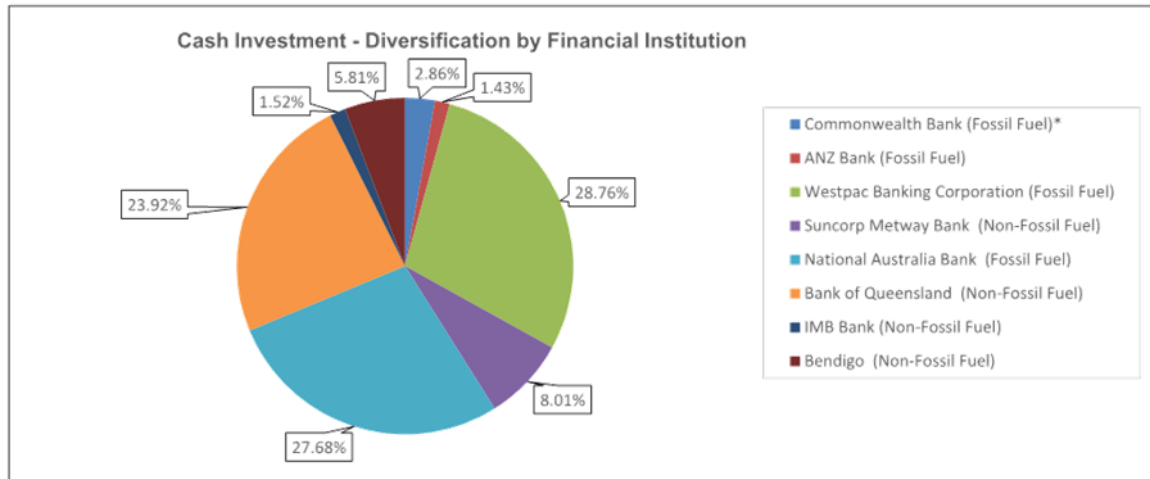
	30 November 2025	30 November 2024
Municipal Fund	662,933	911,904
Reserves	920,894	932,281
	<b>1,583,827</b>	<b>1,844,185</b>

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

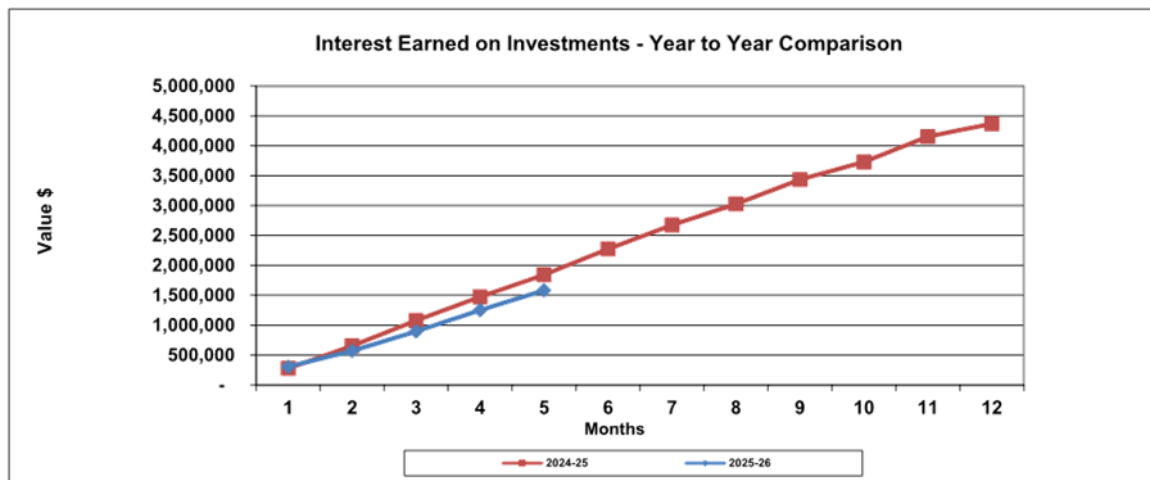


### SUMMARY OF CASH INVESTMENTS 30 November 2025

#### Investments - Disclosed by Institution



#### Interest Earned on Investments



**Statement of Major Debtor Categories**  
**30 November 2025**

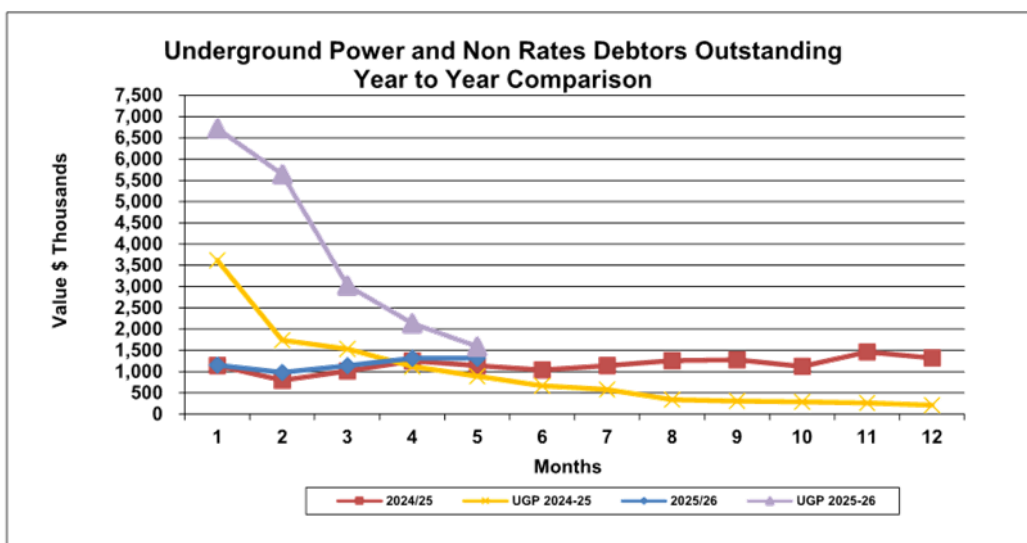
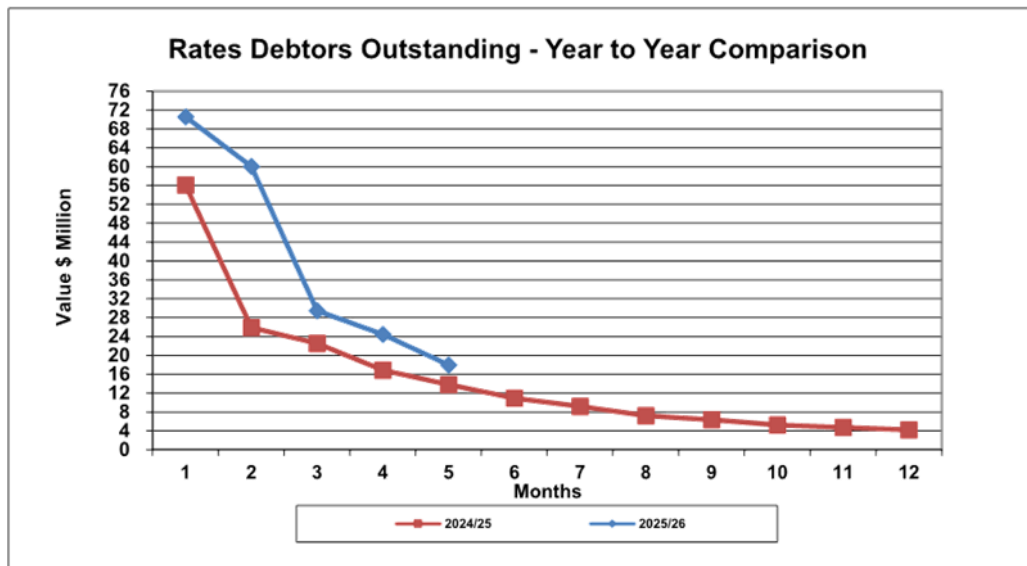
**Rates Debtors Outstanding**

**30 November 2025    30 November 2024**

Outstanding - Current Year & Arrears	16,456,816	12,515,994
Pensioner Deferrals	1,514,050	1,312,681
	<b>17,970,866</b>	<b>13,828,675</b>

**Rates Outstanding as a percentage of Rates Levied**

Percentage of Rates Uncollected at Month End	<b>31.40%</b>	<b>25.64%</b>
--	---------------	---------------



# 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

## Contents

1.	DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS	3
2.	ATTENDANCE	3
2.1	APOLOGIES	4
2.2	APPROVED LEAVE OF ABSENCE	4
3.	DECLARATIONS OF INTEREST	4
4.	CONFIRMATION OF MINUTES	4
4.1	AUDIT, RISK AND GOVERNANCE COMMITTEE MEETING HELD: 9 SEPTEMBER 2025	4
5.	PRESENTATIONS	4
6.	BUSINESS ARISING FROM PREVIOUS MEETING	4
7.	REPORTS	5
7.1	TERMS OF REFERENCE - AUDIT, RISK AND IMPROVEMENT COMMITTEE	5
7.2	2024/25 CITY OF SOUTH PERTH ANNUAL FINANCIAL REPORT	7
7.3	2024/25 ANNUAL FINANCIAL STATEMENTS (EXTERNAL) AUDIT INFORMATION SYSTEMS REPORT	10
7.4	QUARTERLY ACTIVITY REPORT	13
7.5	AUDIT REGISTER PROGRESS REPORT - 1ST QUARTER UPDATE	18
7.6	2025/26 CORPORATE BUSINESS PLAN - 1ST QUARTER UPDATE	21
7.7	POLICY REVIEW	25
8.	OTHER RELATED BUSINESS	30
9.	CLOSURE	30

# Audit, Risk and Improvement Committee Meeting - Minutes

## 1. 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  
Manning Ward  
Mill Point Ward  
Mill Point Ward  
Moresby Ward

Greg Milner  
Councillor André Brender-A-Brandis  
Councillor Jacqueline Raison  
Councillor Tim Houweling (Arrived at 6.03pm)  
Councillor Stephen Russell

### External Members

Ms Leah Horton (Presiding Member)  
Ms Shona Zulsdorf (Deputy Presiding Member)

### Officers

A/Chief Executive Officer  
Director Corporate Services  
Director Development and Community Services  
Director Infrastructure Services  
Manager Finance  
Manager Information Systems  
Manager Governance  
Governance Officer

Mr Matthew Scott  
Ms Bree Websdale  
Ms Donna Shaw  
Ms Anita Amprimo  
Mr Abrie Lacock (Retired at 8.26pm)  
Mr Jeff Jones  
Ms Toni Fry  
Ms Jane Robinson

### Guests

Office of the Auditor General  
Office of the Auditor General

Ms Carly Meagher (Retired at 6.58pm)  
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.

## 6. 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

<b>Risk Event Outcome</b>	<b>Legislative Breach</b> 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
<b>Risk rating</b>	Low
<b>Mitigation and actions</b>	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 [Strategic Community Plan 2021-2031](#):

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:

1. Adopt the Annual Financial Report shown at **Attachment (a)**;
2. Accepts the Independent Auditor's Report on the 2024/25 Annual Financial Report presented by the WA Auditor General shown at **Attachment (b)**; and
3. 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.

## 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

<b>Risk Event Outcome</b>	<b>Legislative Breach</b>  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.
<b>Risk rating</b>	Low
<b>Mitigation and actions</b>	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 [Strategic Community Plan 2021-2031](#):

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 ( <i>Confidential</i> )

### 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:

1. Notes and accepts the Information Systems Audit Management Letter **Confidential Attachment (a)**; and
2. 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**

<b>Risk Event Outcome</b>	<b>Legislative Breach</b>  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.
<b>Risk rating</b>	Low
<b>Mitigation and actions</b>	Compliance with the <i>Local Government Act 1995</i> .

**Strategic Implications**

This matter relates to the following Strategic Direction identified within Council's [Strategic Community Plan 2021-2031](#):

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**

<b>7.3 (a):</b>	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:

1. Notes the details of the Quarterly Activity Report as contained in the body of the report; and
2. 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.

#### 7.4 Quarterly Activity Report

##### 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:

1. Notes the details of the Quarterly Activity Report as contained in the body of the report; and
2. 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

###### 1) 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.

**7.4 Quarterly Activity Report**

**2) 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.

#### 7.4 Quarterly Activity Report

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.

#### 7.4 Quarterly Activity Report

##### Key Risks and Considerations

<b>Risk Event Outcome</b>	<b>Legislative Breach</b>  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.
<b>Risk rating</b>	Low
<b>Mitigation and actions</b>	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 [Strategic Community Plan 2021-2031](#):

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:

1. 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.

## 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

<b>Risk Event Outcome</b>	<b>Legislative Breach</b>  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
<b>Risk rating</b>	Medium
<b>Mitigation and actions</b>	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 [Strategic Community Plan 2021-2031](#):

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:

1. Notes the progress recorded against each Project/Activity within the Corporate Business Plan as described in the report contained within **Attachment (a)**; and
2. 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:

KPI	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

KPI	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.

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**

<b>Risk Event Outcome</b>	<b>Reputational Damage</b>  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.
<b>Risk rating</b>	Medium
<b>Mitigation and actions</b>	Performance management by: <ol style="list-style-type: none"> <li>1. Annual business planning with business units to identify new actions for the financial year.</li> <li>2. Monitor progress of the Strategic Community Plan (SCP) through <ol style="list-style-type: none"> <li>a. Quarterly reporting of the Corporate Business Plan (CBP) Corporate Actions;</li> <li>b. Quarterly Key Performance Indicator reporting of CBP measures of success; and</li> </ol> </li> <li>3. Implementation of Audit findings in accordance with the Audit Register Progress Report.</li> </ol>

**Strategic Implications**

This matter relates to the following Strategic Direction identified within Council's [Strategic Community Plan 2021-2031](#):

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

## 7.7 POLICY REVIEW

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 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.**

### 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.**

7.7 Policy Review

**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.

## 7.7 Policy Review

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.

## 7.7 Policy Review

### 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

<b>Risk Event Outcome</b>	<b>Legislative Breach</b> 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.
<b>Risk rating</b>	Low
<b>Mitigation and actions</b>	Review of all City policies on an annual basis.

**7.7 Policy Review**

**Strategic Implications**

This matter relates to the following Strategic Direction identified within Council's [Strategic Community Plan 2021-2031](#):

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

## 8. OTHER RELATED BUSINESS

Nil.

## 9. CLOSURE

The Presiding Member declared the meeting closed at 8.51pm.

These Minutes were confirmed at the next Audit, Risk and Improvement Committee Meeting yet to be determined.

Signed: \_\_\_\_\_  
Presiding Member at the meeting at which the Minutes were confirmed.



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

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

## 1. ESTABLISHMENT

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

## 2. OBJECTIVE

The objectives of the Committee are to:

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

### 3. POWERS OF THE COMMITTEE

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

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

### 4. AREAS OF RESPONSIBILITY

The Audit, Risk and ~~Governance Improvement~~ Committee is responsible for the following functions:

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

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

## 5. MEMBERSHIP

The Committee shall consist of:

- the Mayor;
- ~~Independent Presiding Member (External Member);~~
- ~~Independent Deputy Presiding Member (External Member); 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 Salaries and Allowances Tribunal.~~

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

## 6. COMMITTEE OPERATIONS

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

- Declarations of Interest
- Confirmation of Minutes
- Presentations
- Reports
- Closure

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

## Strategic Direction

### *Environment (Built and Natural)*

#### Policy P202 Energy Conservation

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

##### Policy Objectives

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

To achieve this commitment and the objectives of the Strategic Community Plan 2021-2031 Sustainability Strategy, it is important to develop strategies that promote the efficient use of energy.

##### Policy Scope

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

##### Policy Statement

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

- Building design and orientation
- Construction and demolition
- Disposal of building waste
- Lighting
- Heating and cooling
- Waste management
- Refrigeration
- Sustainable transportation
- Equipment and appliances
- Clean energy infrastructure upgrades
- The application of renewable energy

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

Legislation / Local Law Requirements

Clean Energy legislation (where applicable) – Federal and State Government

[National Construction Code \(NCC 2022\)](#)

Western Australia Climate Adaptation Strategy 2023

Sectoral Emissions Reduction Strategy for Western Australia 2023

[National Energy Performance Strategy \(NEPS,2024\)](#)

Other Relevant Policies/ Key Documents

[P208 Ecologically Sustainable Building Design](#)

P692 Sustainability Policy

[City of South Perth Sustainability Strategy 2012-2015](#)

Greenhouse Gas Emissions Forecasting and Carbon Reduction Roadmap Investigation [Report](#) 2021

City of South Perth Strategic Community Plan 2021-2031

## Strategic Direction

### *Environment (Built and Natural)*

#### Policy P203 Ground Water Management

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

#### Policy Objectives

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

#### Policy Scope

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

#### Policy Statement

##### Irrigation

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

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

##### Drainage

The City will implement measures to intercept surface flows in order to:

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

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

**Development**

The City will require the provision of Dewatering Management Plans when considering development applications that incorporate basement construction. Dewatering and/or Acid Sulphate Soils (ASS) Management Plans will need to be submitted where any basement construction is included in a development proposal that may impact upon the groundwater.

- The City will require an independent review of Dewatering Management Plans by a competent groundwater professional before developments incorporating basements are supported.
- The proponent must demonstrate that infiltration of dewatering will not have a deleterious effect on the site proposed to take the water, including any runoff to the Swan River or Canning River.
- 

**Legislation/ Local Law Requirements**

Not Applicable

**Other Relevant Policies / Key Documents**

City of South Perth Strategic Community Plan 2021-2031

P692 Sustainability Policy

P211 Water Sensitive Urban Design

City of South Perth Water Management Plan 2017-2022

M354 Stormwater Drainage for Proposed Buildings

City of South Perth Stormwater Drainage for Proposed Buildings Design Guidelines

## Strategic Direction (Built and Natural)

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

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

#### Policy Objectives

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

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

#### Policy Scope

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

#### Policy Statement

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

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



1. Protect

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

2. Enhance

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

3. Manage

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

4. Connect and Support

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

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

**Reporting**

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

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

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

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

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

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

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

Page 2 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

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

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

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

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

Legislation/ Local Law Requirements

Public Places and Local Government Property Local Law 2011

Other Relevant Policies/ Key Documents

City of South Perth Strategic Community Plan 2021-2031  
[P205 Tree Preservation](#)  
[P207 Natural Areas](#)  
[P210 Street Verges and Vegetation](#)  
[P350.5 Trees on Development Sites and Street Verges](#)  
[Urban Forest Greening Strategy 202518 -20232050](#)  
Street Verge Guidelines

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, 03/16, 11/16, 03/19, 03/20, 09/22, 04/24	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, <b>Waste Fleet and Facilities</b> , and Community, Culture and Recreation

#### Policy Objectives

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

#### Policy Scope

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

#### Policy Statement

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

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

The design and construction of new shade structures:

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

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

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

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

Legislation / Local Law Requirements

~~Not 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	Relevant Council Delegation:	N/A
Council Adoption:	25/03/08	Relevant Delegation:	N/A
Reviewed/Modified:	10/05, 03/08, 02/11, 03/12, 03/13, 03/14, 01/15, 03/16, 11/16, 12/17, 03/19, 03/20, 09/22, 04/24	Relevant Management Practice:	N/A

## Strategic Direction

### *Environment (Built and Natural)*

#### Policy P401 Graffiti Management

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

#### Policy Objectives

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

#### Policy Scope

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

#### Policy Statement

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

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

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

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

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

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

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

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

Legislation / Local Law Requirements

Not Applicable

Other Relevant Policies / Key Documents

City of South Perth Strategic Community Plan 2021-2031

City of South Perth Public Art Masterplan

~~Tough on Graffiti Strategy 2011-2015~~

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

~~City of South Perth Graffiti Management Plan~~



# 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 [Policy](#) provides guidance to the Mayor and Elected Members in relation to conferences, seminars, training programs and courses.

## Policy Statement

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Page 2 of 5

Policy Number: P669

Council Adoption: 12/13

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

Relevant Council Delegation: N/A

Relevant Delegation: N/A

Relevant Management Practice: N/A

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

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

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

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

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

3 of 5

Policy Number: P669

Council Adoption: 12/13

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

Relevant Council Delegation: N/A

Relevant Delegation: N/A

Relevant Management Practice: N/A

FEES AND EXPENSES

In accordance with section 5.129 of the Act:

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

To be reimbursed for expenses, Elected Members are to:

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

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

STANDARD OF TRAVEL

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

Page 4 of 5			
Policy Number:	P669	Relevant Council Delegation:	N/A
Council Adoption:	12/13	Relevant Delegation:	N/A
Amended by Council	03/14, 01/15, 03/16, 12/17, 10/18, 03/20, 09/22,	Relevant Management Practice:	N/A

STANDARD OF ACCOMMODATION

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

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

TRAVEL EXPENSES

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

INFORMATION AND REPORTING

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

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

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

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

Legislation / Local Law Requirements

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

Division 10 of the *Local Government Act 1995*

Local Government (Administration) Regulations 1996

Other Relevant Policies / Key Documents

P667 Member Entitlements

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

35 of 5

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

## Strategic Direction

### Environment

(BUILT AND NATURAL)

### Policy P692 Sustainability

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

#### Policy Objectives

The City of South Perth ([the City](#)) is a progressive local government with a primary objective to deliver quality services for the wellbeing of its community and employees now and into the future. This also extends to assisting and facilitating the South Perth community in making more sustainable choices.

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

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

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

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

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

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

Policy Scope

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

Policy Statement

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

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

Legislation/ Local Law Requirements

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

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

Water Services Act 2012 (WA)

Not Applicable

#### Other Relevant Policies/Key Documents

P103: Stakeholder Engagement Communication and Consultation

P202: Energy Conservation

~~P208: Ecologically Sustainable Building Design~~

City of South Perth Strategic Community Plan 2021-2031

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

City of South Perth Integrated Planning and Reporting Framework

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

Page 3 of 3

Policy Number: P692

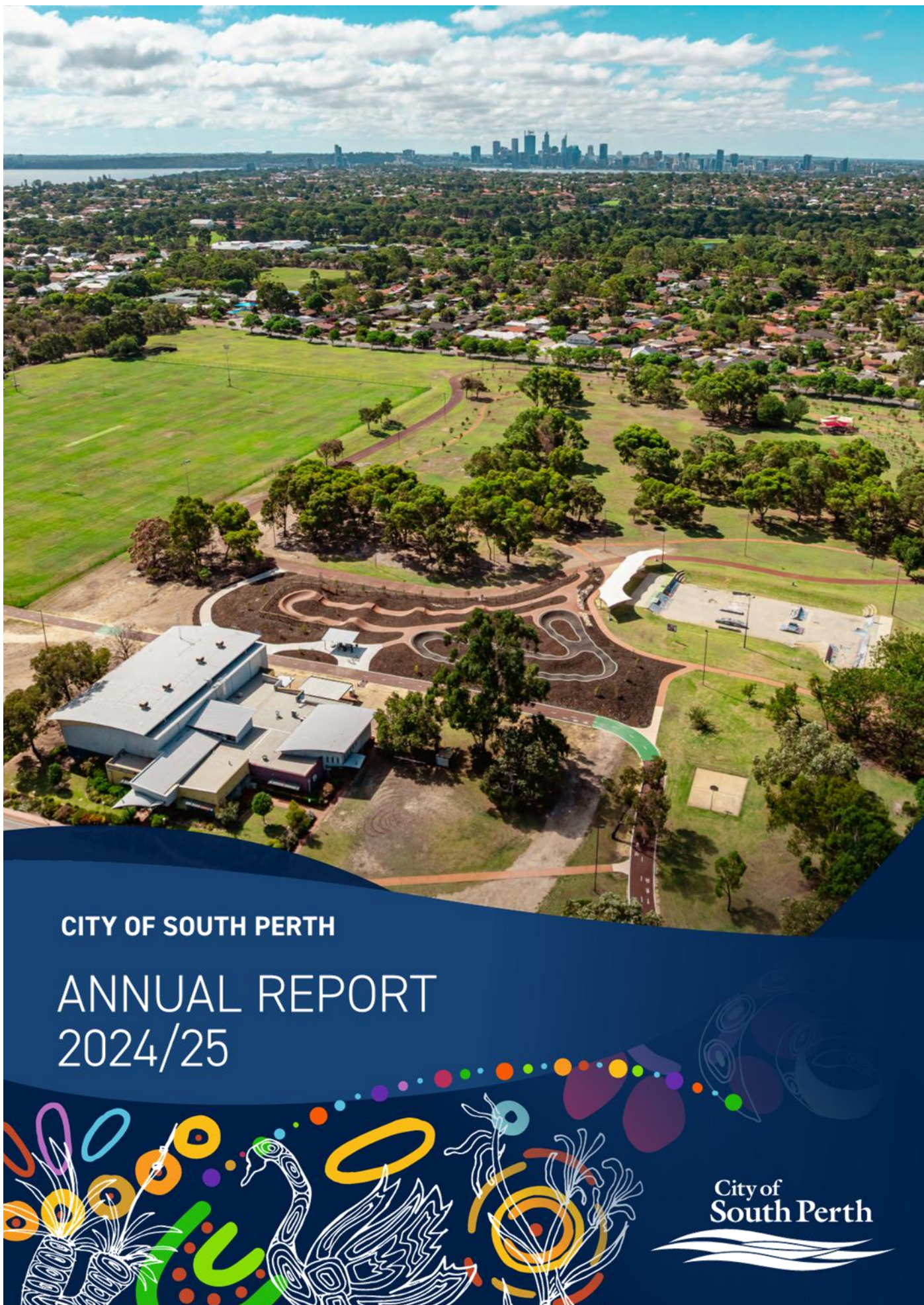
Council Adoption: 26/03/08

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

Relevant Council Delegation: N/A

Relevant Delegation: N/A

Relevant Management Practice: N/A





**Kaartdjinin Nidja Nyungar Whadjuk Boodjar Koora Nidja  
Djining Noonakoort kaartdijin wangkiny, maam, gnarnk  
and boordier Nidja Whadjul kura kura.**

**We acknowledge and pay our respects to the traditional  
custodians of this land, the Whadjuk people of the Noongar  
nation and their Elders past, present and future.**

***A city of active places and beautiful spaces***

# CONTENTS

<b>Welcome Wandju Wandju</b>	<b>2</b>
<b>About this report</b>	<b>3</b>
<b>Message from the Mayor</b>	<b>4</b>
<b>Message from the CEO</b>	<b>6</b>
<b>Overview</b>	<b>7</b>
Our Vision	7
Our Future	7
Your City of South Perth	8
<b>Our Council</b>	<b>10</b>
Our Mayor and Councillors	10
<b>Our Organisation</b>	<b>14</b>
Our Executive Management Team	15
Recordkeeping Plan	16
Access and Inclusion Plan Implementation	16
Community Advisory Groups	17
Annual Statistics	18
<b>Our Strategic Directions</b>	<b>20</b>
Community	20
Economy	22
Environment	24
Leadership	26
<b>Major Land Transactions</b>	<b>29</b>
<b>Capital Grants for the Renewal of Assets</b>	<b>29</b>
<b>Major Trading Undertaking</b>	<b>30</b>
<b>Financial Reports</b>	<b>32</b>

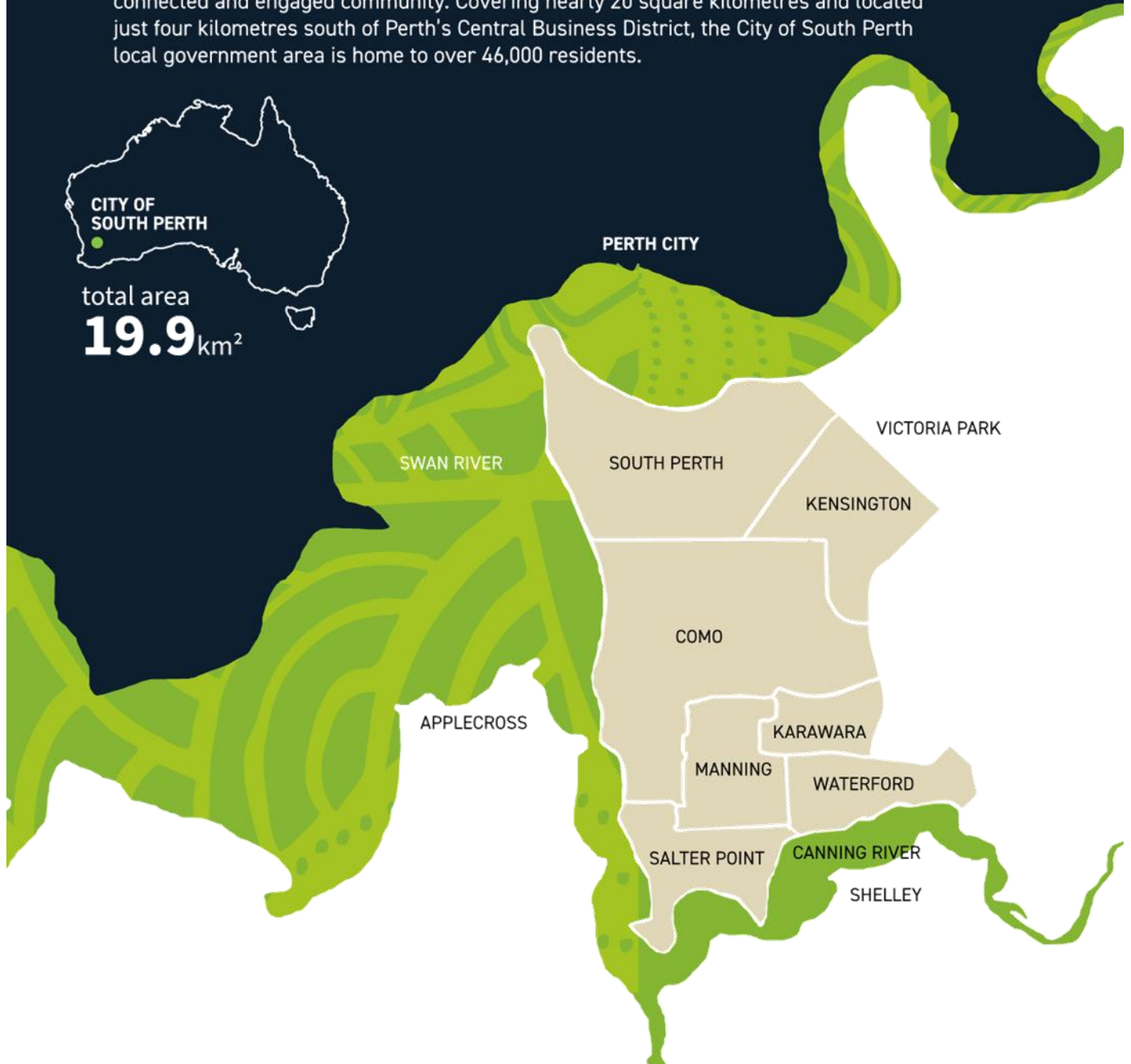
## ACCESS AND INCLUSION

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

# WELCOME WANDJU WANDJU

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

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





## ABOUT THIS REPORT

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](https://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 pre-booked 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 outcomes-driven 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



## 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'.

A handwritten signature in dark ink, appearing to read 'Matthew Scott'.

**Matthew Scott**  
**Acting Chief Executive Officer**  
**City of South Perth**

# OVERVIEW

## OUR VISION

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

## OUR FUTURE

The City of South Perth is preparing for significant and sustained growth over the next few decades. The 2024 population estimate for the City is 47,909, which is projected to grow to 61,870 by 2050, representing an increase of 29%. The number of dwellings is projected to grow from 20,862 in 2021 to 28,090 by 2050, an increase of 35%.

The subsequent planning opportunities and challenges around these growth statistics are being addressed by the City with a number of plans and strategies already developed and implemented. These will continue to evolve and be implemented over the next few decades.

# YOUR CITY OF SOUTH PERTH

Non-English-speaking  
backgrounds

**21%**



**39**  
MEDIAN AGE

**43%**



UNIVERSITY  
QUALIFICATION



**35%**

BORN  
OVERSEAS

**1.5%**

Aboriginal Torres Strait  
Islander population



**31%**

Lone person  
households



**\$1,994**

MEDIAN WEEKLY HOUSEHOLD INCOME

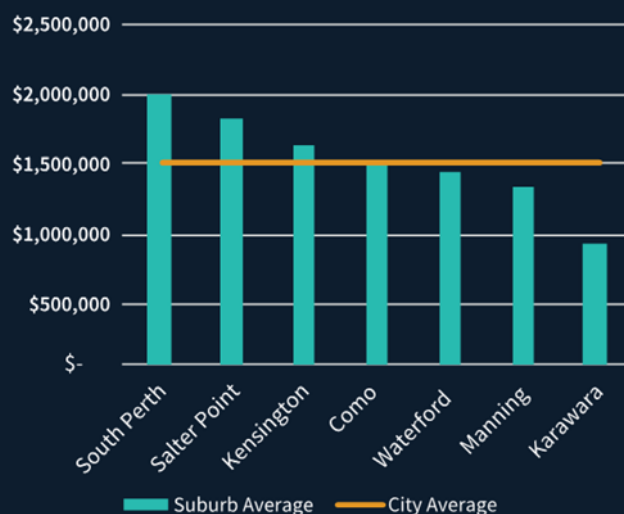


**31.4%**  
FAMILIES

**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>

**5,262**  
**LOCAL BUSINESSES**



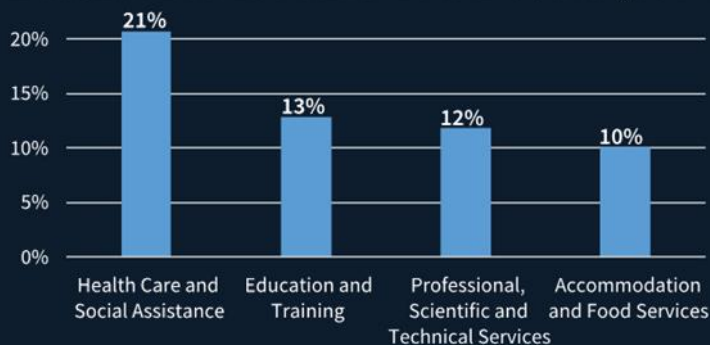
**17,086**  
Local jobs



**14,107**  
LOCAL WORKERS

**GROSS REGIONAL PRODUCT (GRP)**  
**\$2.9 billion** which represents  
0.65% of the  
state's Gross State  
Product (GSP).

**LARGEST EMPLOYMENT BY INDUSTRY (TOP 4)**



**14**  
**NATURE SPACES**



**200km**  
**ROADS**



**391**  
**HA reserves**

**284**  
**KM**  
pathways



**54**  
**PLAY SPACES**

**21,394**  
street trees



**11**  
**SPORT SPACES**

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

# OUR COUNCIL



## 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.

### MILLPOINT WARD



### MORESBY WARD



### MANNING WARD



### COMO WARD



## 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	<b>105,347</b>
Deputy Mayor Bronwyn Waugh	17,138	25,137		3,500	<b>45,775</b>
Councillor André Brender-A-Brandis		25,137	380	3,500	<b>29,017</b>
Councillor Mary Choy		22,236		3,096	<b>25,332</b>
Councillor Nic Coveney		25,137		3,500	<b>28,637</b>
Councillor Glenn Cridland		25,137		3,500	<b>28,637</b>
Councillor Blake D'Souza		25,137	30	3,500	<b>28,667</b>
Councillor Jennifer Nevard		25,137		3,500	<b>28,637</b>
Councillor Hayley Prendiville		25,137		3,500	<b>28,637</b>
<b>TOTAL</b>	<b>85,690</b>	<b>231,901</b>	<b>435</b>	<b>30,660</b>	<b>348,686</b>



# OUR ORGANISATION

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

## OUR VALUES

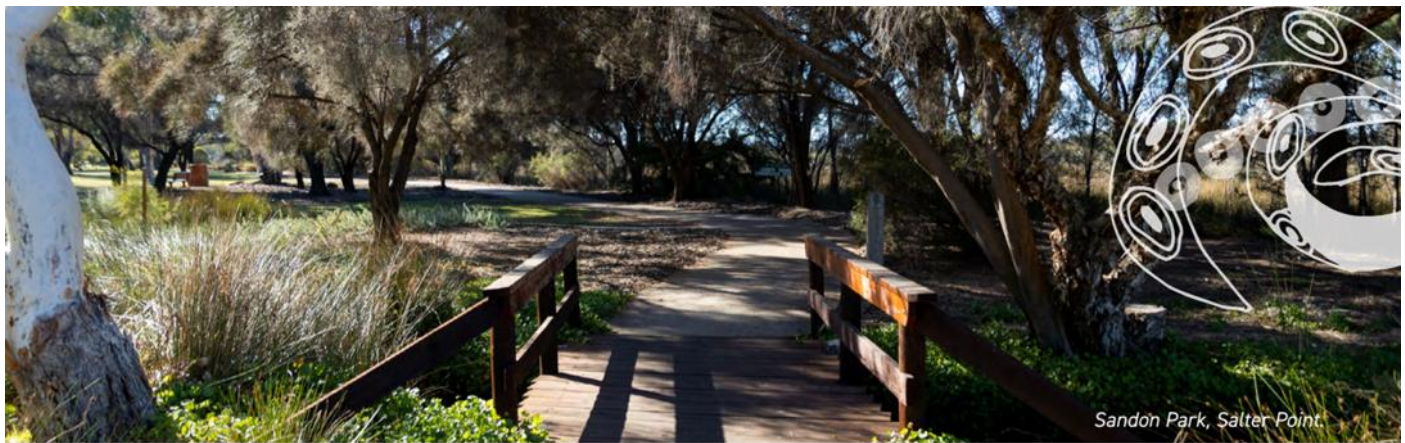
ACCOUNTABLE  
RESPECTFUL  
SUPPORTIVE  
UNIFIED

## OUR ORGANISATIONAL STRUCTURE

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

### OUR ORGANISATIONAL STRUCTURE





## OUR EXECUTIVE MANAGEMENT TEAM



**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



**Allocated 212**  
rebates to local residents  
via the Home Safety and  
Security Rebates program



**INFILL FOOTPATH PROGRAM**

**826** LINEAL  
METRES

## VOICE OF THE CUSTOMER SURVEY RESULTS:

**Building Services**

**100%**

satisfaction



**Planning Services**

**93%**

satisfaction



**Supported**

**25**

local community  
groups and sporting  
clubs through the  
Community Funding  
Program

**3.44km**

**ROAD REHABILITATION  
PROGRAM**



**23**

**COMMUNITY  
PLANTING EVENTS**



**42,421**

plants planted at  
community planting days

**109,841**

plants raised in  
the City's nursery





**632**  
**VOLUNTEERS**  
**AT COMMUNITY**  
**PLANTING DAYS**

**800**

plants gifted to  
residents at the  
community tree  
giveaway



## CUSTOMER REQUEST SURVEY



**92%**  
**RATING FOR**  
**OVERALL**  
**LODGMET**



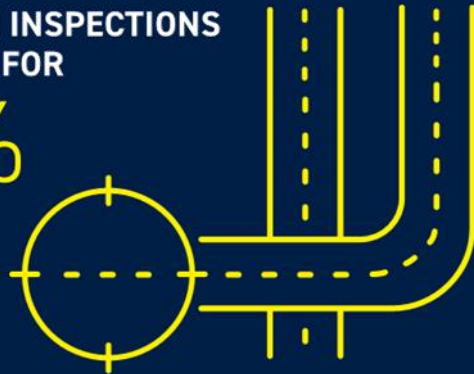
**88%**  
**RATING FOR**  
**OVERALL**  
**EXPERIENCE**



**18** **STAKEHOLDER**  
**ENGAGEMENT**  
**PROJECTS**

**CONDITION INSPECTIONS**  
**COMPLETE FOR**

**50%**  
of pathway  
network



**2.46km**  
**SLAB REPLACEMENT**  
**PROGRAM**



**9** **Mosquito aerial**  
**treatments**

**25** 

volunteers for monitoring  
turtle trackers



Voice of the Customer survey  
**92%** rating for  
overall  
experience

CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25

## OUR STRATEGIC DIRECTIONS

# COMMUNITY

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





#### **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.



CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25

*'Reflections' temporary installation  
by Perth artist Erica Zaino.*

## OUR STRATEGIC DIRECTIONS

# ECONOMY

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





### **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.



CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25

## OUR STRATEGIC DIRECTIONS

# ENVIRONMENT

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



24

National Tree Day.



### **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.



CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25

## OUR STRATEGIC DIRECTIONS

# LEADERSHIP

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



### **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.

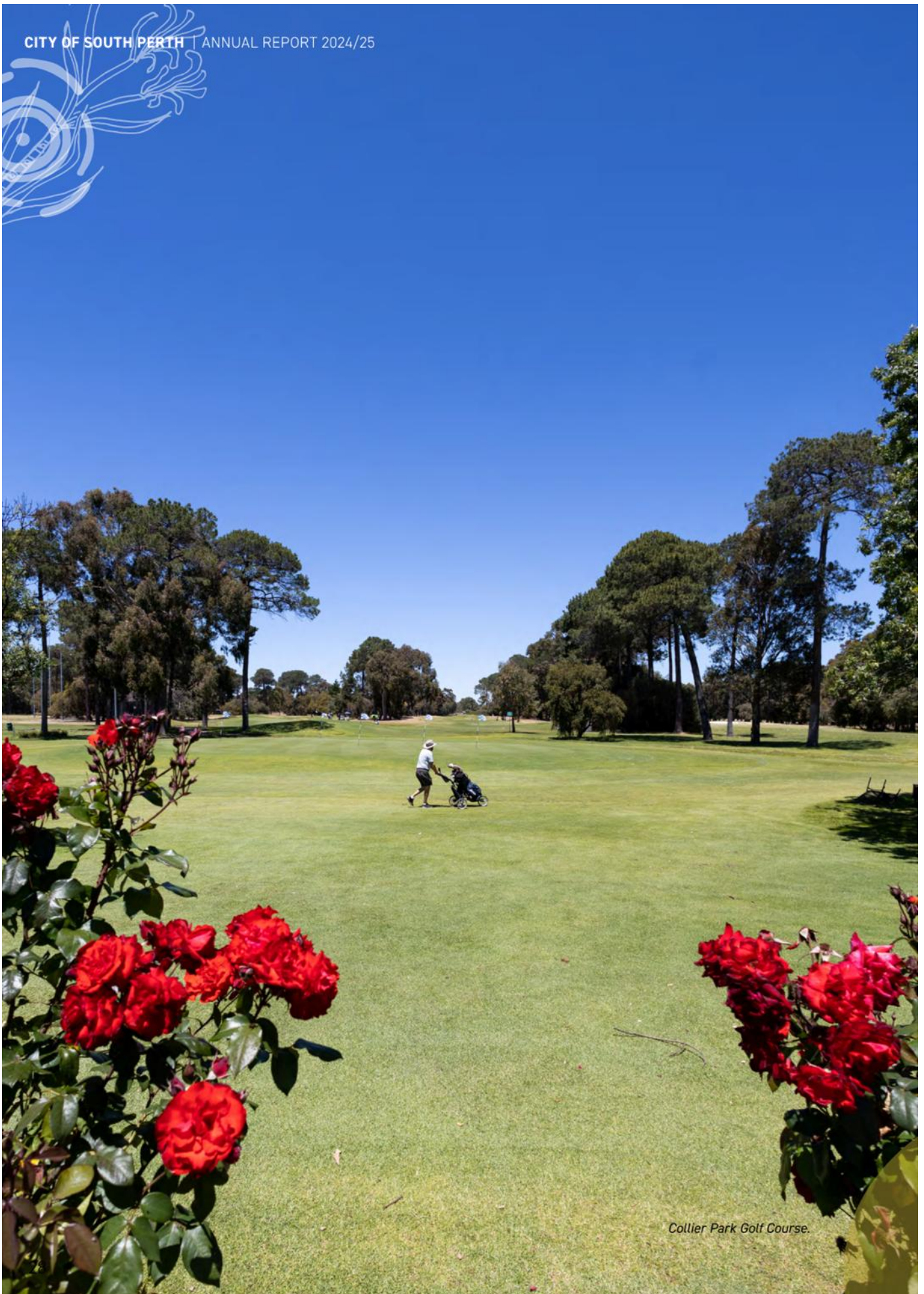
### **ENGAGED THE COMMUNITY ON THE URBAN GREENING STRATEGY**

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	2024/25 Actual \$	2023/24 Actual \$	2022/23 Actual \$
	1,370,569	1,955,566	671,343





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





**COLLIER PARK GOLF COURSE STATEMENT OF FINANCIAL POSITION 30 JUNE 2025**

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

## FINANCIAL REPORTS



# TABLE OF CONTENTS

<b>INDEPENDENT AUDITORS REPORT</b>	<b>34</b>
<b>STATEMENT BY CHIEF EXECUTIVE OFFICER</b>	<b>37</b>
<b>STATEMENT OF COMPREHENSIVE INCOME</b>	<b>38</b>
<b>STATEMENT OF FINANCIAL POSITION</b>	<b>39</b>
<b>STATEMENT OF CHANGES IN EQUITY</b>	<b>40</b>
<b>STATEMENT OF CASH FLOWS</b>	<b>41</b>
<b>STATEMENT OF FINANCIAL ACTIVITY</b>	<b>42</b>
<b>NOTES TO AND FORMING PART OF THE FINANCIAL REPORT</b>	<b>43</b>
1. BASIS OF PREPARATION	43
2. REVENUE & EXPENSES	45
3. CASH AND CASH EQUIVALENTS	48
4. OTHER FINANCIAL ASSETS	49
5. TRADE AND OTHER RECEIVABLES	50
6. OTHER ASSETS	51
7. PROPERTY, PLANT AND EQUIPMENT	52
8. INFRASTRUCTURE	54
9. FIXED ASSETS	56
10. INTANGIBLE ASSETS	59
11. TRADE AND OTHER PAYABLES	60
12. OTHER LIABILITIES	61
13. BORROWINGS	62
14. EMPLOYEE RELATED PROVISION	63
15. REVALUATION SURPLUS	65
16. NOTES TO THE STATEMENT OF CASH FLOWS	66
17. CONTINGENT LIABILITIES	68
18. COMMITMENTS	68
19. RELATED PARTY TRANSACTIONS	69
20. INVESTMENT IN ASSOCIATE	71
21. FINANCIAL RISK MANAGEMENT	73
22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD	78
23. OTHER MATERIAL ACCOUNTING POLICIES	78
24. FUNCTION AND ACTIVITY	80
25. NET RESULT FROM DISCONTINUED OPERATIONS	84
26. RATING INFORMATION	85
27. DETERMINATION OF SURPLUS OR DEFICIT	87
28. BORROWING	88
29. RESERVE ACCOUNTS	90





## Auditor General

### INDEPENDENT AUDITOR'S REPORT

2025

City of South Perth

To the Council of the City of South Perth

#### Opinion

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

- the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report :

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the City for the year ended 30 June 2025 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

#### Basis for opinion

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

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

#### Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2025, but not the financial report and my auditor's report.

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

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

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

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

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

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

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

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

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

### **Auditor's responsibilities for the audit of the financial report**

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

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

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

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

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

**CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25**

**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



CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25

## STATEMENT OF COMPREHENSIVE INCOME

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

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



## STATEMENT OF FINANCIAL POSITION

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

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



CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

**STATEMENT OF CHANGES IN EQUITY**

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

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

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

**STATEMENT OF CASH FLOWS**

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

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

CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

**STATEMENT OF FINANCIAL ACTIVITY**

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

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

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

### NOTES TO AND FORMING PART OF THE FINANCIAL REPORT

#### 1. BASIS OF PREPARATION

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

##### **Local Government Act 1995 requirements**

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

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

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

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

\* infrastructure; or

\* vested improvements that the local government controls;

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

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

##### **Critical accounting estimates and judgements**

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

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

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

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

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

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

Fair value hierarchy information can be found in note 23.

##### **The local government reporting entity**

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

##### **Initial application of accounting standards**

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

- AASB 2020-1 Amendments to Australian Accounting Standards
  - Classification of Liabilities as Current or Non-current
- AASB 2022-5 Amendments to Australian Accounting Standards
  - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
  - Non-current Liabilities with Covenants
- AASB 2023-3 Amendments to Australian Accounting Standards
  - Disclosure of Non-current Liabilities with Covenants: Tier 2
- AASB 2024-1 Amendments to Australian Accounting Standards
  - Supplier Finance Arrangements: Tier 2 Disclosures
- AASB 2023-1 Amendments to Australian Accounting Standards
  - Supplier Finance Arrangements
- AASB 2022-9 Amendments to Australian Accounting Standards
  - Insurance Contracts in the Public Sector

CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25

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.

CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25

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

**Revenue Recognition**

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

	Contract with Customers	Capital Grant /Contributions	Statutory Requirements	Other	Total
<b>For the year ended 30 June 2025</b>	\$	\$	\$	\$	
Rates	-	-	46,213,876	-	46,213,876
Fees and charges	12,644,289	-	9,974,423	16,522	22,635,234
Grants, subsidies and contributions	-	-	-	1,661,836	1,661,836
Interest Revenue	-	-	-	5,431,183	5,431,183
Other Revenue	-	-	-	606,132	606,132
Capital grants, subsidies and contribution	-	2,995,801	-	-	2,995,801
<b>Total</b>	<b>12,644,289</b>	<b>2,995,801</b>	<b>56,188,299</b>	<b>7,715,673</b>	<b>79,544,062</b>
<b>For the year ended 30 June 2024</b>	\$	\$	\$	\$	
Rates	-	-	43,507,747	-	43,507,747
Fees and charges	11,015,185	-	9,349,647	46,399	20,411,231
Grants, subsidies and contributions	-	-	-	1,949,077	1,949,077
Interest Revenue	-	-	-	4,796,950	4,796,950
Other Revenue	-	-	-	648,756	648,756
Capital grants, subsidies and contribution	-	2,392,283	-	-	2,392,283
<b>Total</b>	<b>11,015,185</b>	<b>2,392,283</b>	<b>52,857,394</b>	<b>7,441,182</b>	<b>73,706,044</b>

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

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

**2(b). Expenses**

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

CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25

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
<b>Cash and Cash Equivalents</b>		\$	\$
Cash at Bank / On Hand		5,253,415	3,223,962
<b>Total Cash and Cash Equivalents</b>	16(a)	<b>5,253,415</b>	<b>3,223,962</b>
<b>Held as</b>			
- Unrestricted cash and cash equivalents		5,253,415	3,223,962
		<b>5,253,415</b>	<b>3,223,962</b>

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

Restricted financial assets

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

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

**MATERIAL ACCOUNTING POLICIES**

**Other Financial Assets at Amortised Cost**

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

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

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

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

**Financial Assets at Fair Value through Profit and Loss**

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

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

**Impairment and Risk**

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

CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25

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

Disclosure of opening and closing balances related to contracts with customers

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

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

**MATERIAL ACCOUNTING POLICIES**

**Rates and statutory receivables**

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

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

**Trade Receivables**

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

**Classification and Subsequent Measurement**

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

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

Due to the short-term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any 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
<b>(a)Current</b>	<b>\$</b>	<b>\$</b>
Accrued - Interest revenue reserves	899,998	1,488,199
Accrued - Interest revenue general	531,969	541,512
Accrued - Other revenue	54,749	45,725
Prepayments	209,695	219,112
<b>Total Current Assets</b>	<b>1,696,411</b>	<b>2,294,548</b>
<b>Total Other Assets</b>	<b>1,696,411</b>	<b>2,294,548</b>

**MATERIAL ACCOUNTING POLICIES**

**Other Current Assets**

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

CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25

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

7. PROPERTY, PLANT AND EQUIPMENT

7(a). Movements in Carrying Amounts

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

	Land	Buildings	Artwork	Technology	Furniture & Fittings	Mobile Plant	Plant & Equipment	Work in Progress	TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1st July 2023</b>	<b>222,481,800</b>	<b>83,452,798</b>	<b>1,617,576</b>	<b>469,194</b>	<b>10,131</b>	<b>3,386,471</b>	<b>1,624,865</b>	<b>329,166</b>	<b>313,372,003</b>
Additions	413,006	1,027,385	14,970	94,251	-	1,072,250	76,216	98,162	2,796,242
Disposals	-	(239,431)	-	-	-	(130,766)	-	-	(370,197)
Disposal group classified as assets held for sale	-	-	-	-	-	49,523	-	-	49,523
Work in Progress Transfer to Operations	-	-	-	-	-	-	-	(35,285)	(35,285)
Depreciation (expense)	-	(2,162,991)	(36,934)	(67,765)	(3,566)	(479,643)	(135,922)	-	(2,886,821)
Transfer (from)/ to	-	128,329	-	-	-	-	6,829	(135,158)	-
<b>Carrying Amount at 30th June 2024</b>	<b>222,894,806</b>	<b>82,206,090</b>	<b>1,595,612</b>	<b>495,679</b>	<b>6,565</b>	<b>3,897,836</b>	<b>1,571,988</b>	<b>256,885</b>	<b>312,925,465</b>
<b>Comprises:</b>									
Gross carrying amount	222,894,806	117,390,731	1,647,150	2,301,504	494,040	8,182,316	2,457,795	256,886	355,625,230
Accumulated Depreciation	-	(35,184,641)	(51,538)	(1,805,825)	(487,475)	(4,284,480)	(885,807)	-	(42,699,766)
<b>Carrying Amount at 30th June 2024</b>	<b>222,894,806</b>	<b>82,206,090</b>	<b>1,595,612</b>	<b>495,679</b>	<b>6,565</b>	<b>3,897,836</b>	<b>1,571,988</b>	<b>256,886</b>	<b>312,925,465</b>
<b>Carrying Amount at 30th June 2024</b>	<b>222,894,806</b>	<b>82,206,090</b>	<b>1,595,612</b>	<b>495,679</b>	<b>6,565</b>	<b>3,897,836</b>	<b>1,571,988</b>	<b>256,885</b>	<b>312,925,465</b>
Additions	-	2,272,241	-	33,691	-	833,676	308,129	684,429	4,132,165
Disposals	-	(74,302)	-	-	-	(283,176)	(17,634)	-	(375,111)
Revaluation increments/(decrements) transferred to revaluation surplus	-	-	-	-	-	-	-	-	-
Depreciation (expense)	-	(2,186,838)	(37,217)	(66,841)	(3,564)	(516,485)	(140,738)	-	(2,951,683)
Transfer (from)/ to	-	164,295	-	-	-	12,230	-	(176,525)	-
<b>Carrying Amount at 30th June 2025</b>	<b>222,894,806</b>	<b>82,381,486</b>	<b>1,558,394</b>	<b>462,529</b>	<b>3,001</b>	<b>3,944,081</b>	<b>1,721,745</b>	<b>764,790</b>	<b>313,730,836</b>
<b>Comprises:</b>									
Gross carrying amount	222,894,806	119,580,016	1,647,150	2,335,195	494,040	8,294,327	2,672,970	764,790	358,683,297
Accumulated Depreciation	-	(37,198,530)	(88,755)	(1,872,666)	(491,039)	(4,350,246)	(951,225)	-	(44,952,461)
<b>Carrying Amount at 30th June 2025</b>	<b>222,894,806</b>	<b>82,381,486</b>	<b>1,558,395</b>	<b>462,529</b>	<b>3,001</b>	<b>3,944,081</b>	<b>1,721,745</b>	<b>764,790</b>	<b>313,730,836</b>

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

7(b). Fair Value Measurements

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

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

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

CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25

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 Roads	Infrastructure Footpaths	Infrastructure Drainage	Infrastructure Parks	Infrastructure Foreshore	Infrastructure Other	Work in Progress	Infrastructure TOTAL
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1st July 2023</b>	<b>267,151,296</b>	<b>23,900,451</b>	<b>44,250,841</b>	<b>114,179,380</b>	<b>19,327,286</b>	<b>16,028,064</b>	<b>425,814</b>	<b>485,263,133</b>
Additions	3,910,741	1,403,231	504,352	2,318,478	82,470	245,717	447,381	8,912,370
Disposals	(70,469)	(158,709)	(98,317)	(280,731)	-	(80,773)	-	(688,999)
Reverse disposal group classified as assets held for sale	-	-	-	-	-	12,034	-	12,034
Work in Progress Transfer to Operations	-	-	-	-	-	-	(26,154)	(26,154)
Depreciation (expense)	(5,614,860)	(652,881)	(913,474)	(2,386,533)	(658,953)	(555,087)	-	(10,781,788)
Transfer (from)/ to	25,334	-	-	357,407	-	-	(382,741)	-
<b>Carrying Amount at 30th June 2024</b>	<b>265,402,042</b>	<b>24,492,093</b>	<b>43,743,401</b>	<b>114,187,999</b>	<b>18,750,803</b>	<b>15,649,957</b>	<b>464,299</b>	<b>482,690,597</b>
<b>Comprises:</b>								
Gross carrying amount	323,552,305	35,969,051	87,841,542	137,551,139	33,614,333	24,280,303	464,299	643,272,975
Accumulated Depreciation	(58,150,263)	(11,476,958)	(44,098,141)	(23,363,140)	(14,863,530)	(8,630,346)	-	(160,582,379)
<b>Carrying Amount at 30th June 2024</b>	<b>265,402,042</b>	<b>24,492,093</b>	<b>43,743,401</b>	<b>114,187,999</b>	<b>18,750,803</b>	<b>15,649,957</b>	<b>464,299</b>	<b>482,690,597</b>
<b>Carrying Amount at 30th June 2024</b>	<b>265,402,042</b>	<b>24,492,093</b>	<b>43,743,401</b>	<b>114,187,999</b>	<b>18,750,803</b>	<b>15,649,957</b>	<b>464,299</b>	<b>482,690,597</b>
Additions	2,907,498	1,104,856	625,327	2,486,775	-	377,791	2,076,159	9,578,406
Disposals	-	(126,866)	-	(517,197)	-	(28,562)	-	(672,626)
Revaluation increments/(decrements) transferred to revaluation surplus	-	-	-	22,220,615	-	-	-	22,220,615
Depreciation (expense)	(5,752,777)	(683,139)	(916,611)	(2,431,058)	(659,984)	(561,009)	-	(11,004,577)
Transfer (from)/ to	337,868	24,556	106,152	(350,470)	-	257,534	(375,640)	-
<b>Carrying Amount at 30th June 2025</b>	<b>262,894,631</b>	<b>24,811,500</b>	<b>43,558,269</b>	<b>135,596,665</b>	<b>18,090,820</b>	<b>15,695,710</b>	<b>2,164,818</b>	<b>502,812,415</b>
<b>Comprises:</b>								
Gross carrying amount	326,862,123	36,876,667	88,603,699	157,000,113	33,449,333	24,996,552	2,164,818	669,953,306
Accumulated Depreciation	(63,967,492)	(12,065,168)	(45,045,430)	(21,403,448)	(15,358,513)	(9,300,842)	-	(167,140,891)
<b>Carrying Amount at 30th June 2025</b>	<b>262,894,631</b>	<b>24,811,500</b>	<b>43,558,269</b>	<b>135,596,665</b>	<b>18,090,820</b>	<b>15,695,710</b>	<b>2,164,818</b>	<b>502,812,415</b>

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

**8(b) . Fair Value Measurement**

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - Roads	3	Cost approach using current replacement costs	Management valuation	June 2023	Construction costs and current condition, residual value, remaining useful life and pattern of consumption assessments inputs
Infrastructure - Drains	3	Cost approach using current replacement costs	Management valuation	June 2023	Construction costs and current condition, residual value, remaining useful life and pattern of consumption assessments inputs
Infrastructure - Paths	3	Cost approach using current replacement costs	Management valuation	June 2023	Construction costs and current condition, residual value, remaining useful life and pattern of consumption assessments inputs
Infrastructure - Parks	3	Cost approach using current replacement costs	Management valuation	June 2025	Construction costs and current condition, residual value, remaining useful life and pattern of consumption assessments inputs
Infrastructure - Foreshore Assets	3	Cost approach using current replacement costs	Management valuation	June 2023	Construction costs and current condition, residual value, remaining useful life and pattern of consumption assessments inputs
Infrastructure - Other	3	Cost approach using current replacement costs	Management valuation	June 2023	Construction costs and current condition, residual value, remaining useful life and pattern of consumption assessments inputs

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

CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25

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:

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

NOTES TO AND FORMING PART OF FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 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	-
<b>Total</b>	<b>3,920,890</b>	<b>7,537,445</b>

CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25

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

**MATERIAL ACCOUNTING POLICIES**

**Fixed Assets**

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

**Initial recognition and measurement for assets held at cost**

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

**Initial Recognition and Measurement between Mandatory Revaluation Dates**

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

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

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

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

The City's leased assets at 30 June 2025 were immaterial and therefore no right-of-use assets and associated liability were recognised as required by *AASB 16 Leases*.

**Revaluation**

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

**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.

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

10. INTANGIBLE ASSETS

**Computer Software**

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

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

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

**MATERIAL ACCOUNTING POLICIES**

**Computer Software**

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

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

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

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

**Amortisation**

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

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

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

CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25

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

**MATERIAL ACCOUNTING POLICIES**

**Trade and Other Payables**

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

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

**Prepaid Rates**

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

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

12. OTHER LIABILITIES

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

**MATERIAL ACCOUNTING POLICIES**

**Contract liabilities**

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

Contract liabilities represent obligations which are not yet satisfied.

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

**Capital grant/contribution liabilities**

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

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

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

13. BORROWINGS

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

MATERIAL ACCOUNTING POLICIES

Borrowing Costs

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

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

Risk

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

Details of individual borrowings required by regulations are provided at Note 27 (a).

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

14. EMPLOYEE RELATED PROVISIONS

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

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

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

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

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

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

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

15. REVALUATION SURPLUS

Asset Class/Category	2024/25 Opening Balance	2024/25 Total Movement due to asset reclassification	2024/25 Total Movement on Revaluation	2024/25 Revaluation Write back on disposals	2024/25 Closing Balance	2023/24 Opening Balance	2023/24 Total Movement on Revaluation	2023/24 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Land	166,261,177	-	-	-	166,261,177	166,261,177	-	166,261,177
Artworks	699,463	-	-	-	699,463	699,463	-	699,463
Buildings	42,277,136	141	-	(7,249)	42,270,028	52,085,954	(9,808,818)	42,277,136
Infrastructure - Roads Network	273,779,759	29,836	-	-	273,809,594	273,861,497	(81,739)	273,779,758
Infrastructure - Path Network	16,749,667	24,409	-	(140,350)	16,633,727	16,961,577	(211,909)	16,749,668
Infrastructure - Drainage	34,615,279	76,469	-	-	34,691,748	34,700,887	(85,608)	34,615,279
Infrastructure - Parks Assets	82,440,221	(260,313)	22,220,615	(217,029)	104,183,494	83,473,935	(1,033,714)	82,440,221
Infrastructure - Foreshore Assets	19,076,639	-	-	(7,521)	19,069,118	19,076,639	-	19,076,639
Infrastructure - Other	16,044,191	129,457	-	(30,468)	16,143,180	16,205,926	(161,735)	16,044,191
<b>Total Revaluation</b>	<b>651,943,532</b>	<b>-</b>	<b>22,220,615</b>	<b>(402,617)</b>	<b>673,761,529</b>	<b>663,327,054</b>	<b>(11,383,522)</b>	<b>651,943,532</b>

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

CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25

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

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

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

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

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

CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25

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
<b>Total Capital Commitments</b>	<b>3,081,604</b>	<b>1,236,046</b>

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

**18(b). Operating Commitments**

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

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

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

19. RELATED PARTY TRANSACTIONS

**19(a). Elected Member Remuneration**

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

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

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

**MATERIAL ACCOUNTING POLICIES**

**Short-term Employee Benefits**

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

**Post-Employment Benefits**

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

**Other Long-term Benefits**

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

**Termination Benefit**

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

**Council member costs**

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

CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25

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

**Share of Investment in Rivers Regional Subsidiary**

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

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

The City's interest in the Rivers Regional Subsidiary is based on the tonnes of waste delivered during the previous financial year, which is included in the financial statements. The percentage interest for year on year tonnage contributions (from the Cities of Armadale, Gosnells, Mandurah, South Perth and the Shires of Serpentine Jarrahdale and Murray) was 10.57% representing an interest of \$45,737 (2024: 10% and \$35,236). The total expenditure contribution paid to RRC during the year was \$32,992 (2024: \$34,641).

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

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

**CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25**

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

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

**MATERIAL ACCOUNTING POLICIES**

**Investment in Associates**

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

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

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.

CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25

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

**Sensitivity**

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

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

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

\*Holding all other variables constant

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.

CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25

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

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

	Current	More than 30 days past	More than 60 days past	More than 90 days past	Total
	\$	\$	\$	\$	\$
<b>30 June 2025</b>					
Sundry receivables and infringements					
Expected credit loss	5.30%	31.23%	63.62%	92.63%	51.42%
Gross carrying amount	562,718	67,214	24,407	655,475	1,309,814
Loss allowance	29,847	20,988	15,527	607,191	673,553
<b>30 June 2024</b>					
Sundry receivables and infringements					
Expected credit loss	3.18%	41.59%	35.24%	85.34%	38.82%
Gross carrying amount	836,929	54,971	54,824	642,209	1,588,933
Loss allowance	26,610	22,863	19,320	548,061	616,854

\*Excluding sundry receivables held for sale

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

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

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
<b>30 June 2025</b>	\$	\$	\$	\$	\$
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
<b>Total</b>	<b>10,273,206</b>	<b>1,661,291</b>	<b>2,075,158</b>	<b>14,009,655</b>	<b>13,179,329</b>
<b>30 June 2024</b>					
Trade and Other Payables excluding income in advance	6,175,283	-	-	6,175,283	6,175,283
Borrowings	3,765,188	5,010,181	2,430,498	11,205,867	9,984,954
<b>Total</b>	<b>9,940,471</b>	<b>5,010,181</b>	<b>2,430,498</b>	<b>17,381,150</b>	<b>16,160,237</b>

\* Excluding Trade and other payables held for sale.

CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25

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

22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There have been no significant events after the reporting period that are required to be included in the 2024/25 Annual Financial Report.

23. OTHER MATERIAL ACCOUNTING POLICIES

**a) Goods and Services Tax (GST)**

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

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

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

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

**b) Current and Non-Current Classification**

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

**c) Rounding off Figures**

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

**d) Comparative Figures**

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

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

**e) Budget Comparative Figures**

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

**f) Superannuation**

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

**g) Fair Value of Assets and Liabilities**

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

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

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

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

**h) Interest revenue**

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

**i) Fair value hierarchy**

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

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

**OTHER MATERIAL ACCOUNTING POLICIES (CONTINUED)**

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation Techniques**

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

**Market Approach**

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

**Income Approach**

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

**Cost Approach**

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

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

**j) Impairment of Assets**

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

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

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

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

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

CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25

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**

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

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

**GENERAL PURPOSE FUNDING**

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

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

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

**HEALTH**

To provide an operational framework for environmental and community health.

The health programme includes food premises inspections pest control, environmental health administration, and operation and maintenance of the buildings and grounds of child health centres.

**EDUCATION AND WELFARE**

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

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

The welfare programme includes the operation and maintenance of the buildings and grounds of senior citizens' centres located at Manning and South Perth which represent the major components of this programme.

Also included are staff costs for coordinators at the centre and other voluntary services.

**HOUSING**

To provide and maintain elderly residents housing.

The largest single component of this programme is the operation and maintenance of the Collier Park Retirement Village. This includes all operating costs for the facilities and the revenue streams arising from residents' fees.

**COMMUNITY AMENITIES**

To provide services required by the community.

This programme includes household rubbish collection services, recycling collections and operation of the waste transfer station. The other major component of the Community Amenities programme is administration of the town planning scheme and orderly planning of the district.

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

**KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS (CONTINUED)**

**OBJECTIVE**

**RECREATION AND CULTURE**

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

**ACTIVITIES**

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

**TRANSPORT**

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

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

**ECONOMIC SERVICES**

To help promote the local government and its economic wellbeing.

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

**OTHER PROPERTY AND SERVICES**

To monitor and control operating accounts.

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

CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25

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

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

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

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

**24(c). Total Assets**

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

CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25

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

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

**MATERIAL ACCOUNTING POLICIES**

**Discontinued Operation**

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

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

26. RATING INFORMATION

26(a). Rates

RATE TYPE	Rate in	Number of Properties	2024/25 Rateable Value	2024/25 Actual Rate Revenue	2024/25 Actual Interim Rates	2024/25 Total Revenue	2024/25 Budget Rate Revenue	2024/25 Budget Interim Rates	2024/25 Budget Total Rates	2023/24 Actual
<b>Differential general rate or general rate</b>										
<b>Gross rental valuations</b>										
Residential	0.075551	17,995	483,610,886	36,537,284	-	36,537,284	36,540,704	-	36,540,704	35,032,203
Interim rates		-	-	-	1,153,058	1,153,058	-	1,000,000	1,000,000	239,172
Commercial	0.075551	723	67,045,497	5,065,354	-	5,065,355	5,065,354	-	5,065,354	4,858,582
<b>Sub Totals</b>		<b>18,718</b>	<b>550,656,383</b>	<b>41,602,638</b>	<b>1,153,058</b>	<b>42,755,697</b>	<b>41,606,058</b>	<b>1,000,000</b>	<b>42,606,058</b>	<b>40,129,957</b>
<b>Minimum payment</b>										
<b>Gross rental valuations</b>										
Residential	1,210	2,746	40,054,638	3,322,660	-	3,322,660	3,323,870	-	3,323,870	3,246,750
Commercial	1,210	112	1,296,420	135,520	-	135,520	135,520	-	135,520	131,040
<b>Sub Totals</b>		<b>2,858</b>	<b>41,351,058</b>	<b>3,458,180</b>	<b>-</b>	<b>3,458,180</b>	<b>3,459,390</b>	<b>-</b>	<b>3,459,390</b>	<b>3,377,790</b>
<b>Discounts/concessions</b>										
Total amount raised from general rates		<b>21,576</b>	<b>592,007,441</b>	<b>45,060,818</b>	<b>1,153,058</b>	<b>46,213,877</b>	<b>45,065,448</b>	<b>1,000,000</b>	<b>46,065,448</b>	<b>43,507,747</b>
<b>Total Rates</b>						<b>46,213,877</b>			<b>46,065,448</b>	<b>43,507,747</b>

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

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

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 (30 June 2025)	2024/25 Budget (30 June 2025)	2023/24 (30 June 2024)
Note	Carried Forward	Carried Forward	Carried Forward
<b>Non-cash amounts excluded from operating activities</b>	\$	\$	\$
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	(67,547)	(166,744)	(158,885)
Add: Loss on disposal of assets	795,473	-	808,714
Add: Depreciation on non-current assets	14,005,573	14,130,786	13,721,781
Movement: in Work In Progress (expense)	-	-	61,439
Movement: in pensioner deferred rates (non-current)	(42,277)	-	47,341
Impairment Assets Held for Sale	-	-	21,060
Movement: in employee benefit provisions (non-current)	(74,269)	-	(33,221)
<b>Non cash amounts excluded from operating activities</b>	<b>14,616,953</b>	<b>13,964,042</b>	<b>14,468,229</b>

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

	2024/25 (30 June 2025)	2024/25 Budget (30 June 2025)	2023/24 (30 June 2024)
Note	Carried Forward	Carried Forward	Carried Forward
<b>Surplus / (deficit) after imposition of general rates</b>	\$	\$	\$
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.			
<b>Adjustments to net current assets</b>			
Less: Reserves - cash/financial asset backed	29 (55,342,512)	(48,582,822)	(46,653,582)
Less: Financial assets at amortised cost - self supporting loans	4(a) (55,920)	(55,919)	(53,513)
Add: Current liabilities not expected to be cleared at end of year			
current portion of borrowings	13 3,486,139	3,486,938	3,374,601
current unspent grants, and reimbursement held in reserve	5,313,322	4,664,970	5,500,000
current portion of underground power	(3,874,766)	(3,871,385)	(4,077,698)
<b>Total adjustments to net current assets</b>	<b>(50,473,737)</b>	<b>(44,358,217)</b>	<b>(41,910,193)</b>
<b>Net current assets used in the Statement of Financial</b>			
Total current assets	87,399,382	62,044,061	76,763,764
Less: Total current liabilities	(22,541,675)	(17,685,843)	(21,622,932)
Less: Total adjustments to net current assets	(50,473,737)	(44,358,217)	(41,910,193)
<b>Surplus or deficit after imposition of general rates</b>	<b>14,383,969</b>	<b>-</b>	<b>13,230,640</b>

CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25

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

28. BORROWING

28 (a). Borrowings

Purpose	Institution	Actual			Budget		
		Balance 1 July 2023	Principal Repayments During 2023/24	Principal Repayments During 2024/25	Principal Repayments During 2024/25	Principal Repayments During 2024/25	Principal Repayments During 2024/25
		\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>							
227 - Collier Park Golf Course	WATC*	1,350,349	(392,559)	957,790	(412,520)	545,270	545,270
<b>Total Golf Course Loans</b>		<b>1,350,349</b>	<b>(392,559)</b>	<b>957,790</b>	<b>(412,520)</b>	<b>545,270</b>	<b>545,270</b>
231 - Municipal Works	WATC*	3,600,280	(226,851)	3,373,429	(234,241)	3,139,188	3,139,188
<b>Economic Services</b>							
Collier Underground Power	WATC*	3,969,898	(1,284,243)	2,685,655	(1,322,911)	1,362,744	1,362,744
Manning Underground Power	WATC*	4,055,439	(1,311,915)	2,743,524	(1,351,417)	1,392,107	1,392,107
<b>Total City Loans</b>		<b>11,625,617</b>	<b>(2,823,009)</b>	<b>8,802,608</b>	<b>(2,908,569)</b>	<b>5,894,039</b>	<b>5,894,041</b>
<b>Self Supporting Loans **</b>							
<b>Recreation and Culture</b>							
228 - South Perth Bowling Club	WATC*	31,199	(6,383)	24,816	(6,685)	18,131	18,131
229 - South Perth Bowling Club	WATC*	195,147	(37,768)	157,379	(39,465)	117,914	117,914
230 - South Perth Bowling Club	WATC*	49,418	(7,059)	42,359	(7,363)	34,996	34,996
<b>Total Self Supporting Loans</b>	WATC*	<b>275,764</b>	<b>(51,210)</b>	<b>224,554</b>	<b>(53,513)</b>	<b>171,041</b>	<b>171,040</b>
<b>Total Loans</b>		<b>13,251,730</b>	<b>(3,266,778)</b>	<b>9,984,952</b>	<b>(3,374,602)</b>	<b>6,610,350</b>	<b>6,610,353</b>

\* Western Australia Treasury Corporation

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

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

\* Western Australia Treasury Corporation

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

**28 (b). Unspent Borrowings**

The city currently does not have unspent borrowing.

CITY OF SOUTH PERTH | ANNUAL REPORT 2024/25

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

29. RESERVE ACCOUNTS

	2024/25 Actual Opening Balance	2024/25 Actual Transfer to	2024/25 Actual Closing Balance	2024/25 Budget Opening Balance	2024/25 Budget Closing Balance	2024/25 Budget Transfer to	2024/25 Budget Transfer (from)	2024/25 Actual Opening Balance	2023/24 Actual Transfer to	2023/24 Actual Transfer (from)	2023/24 Actual Closing Balance
<b>Reserves - Cash/Financial assets backed</b>											
Employee Entitlement Reserve	4,796,529	260,310	-	5,056,837	5,267,930	404,722	(452,191)	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	5,965,941	(15,513)	16,793,878
Public Art Reserve	392,860	104,641	-	497,501	403,766	19,391	-	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	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	4,977,305	(4,019,061)	12,261,566
Collier Park Village Reserve	-	-	-	-	-	-	-	(0)	738,971	(738,971)	-
Waste Management Reserve	4,624,978	1,313,093	(771,307)	5,166,765	4,085,153	1,509,004	(1,016,000)	4,578,157	1,426,280	(269,859)	4,624,979
Asset Replacement Reserve	-	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000	-	-	-
Underground Power Reserve	129,516	6,702	-	136,220	128,779	6,185	-	122,878	6,639	-	129,516
Riverwall Reserve	997,240	551,850	-	1,549,089	959,057	546,059	-	446,468	550,771	-	997,240
Collier Park Golf Course Reserve	405,883	396,657	(102,323)	700,217	552,064	520,499	(548,500)	524,063	405,883	-	405,883
Changeroom and Sport Lighting Facilities	6,061,863	298,428	(186,677)	6,173,613	5,989,926	244,039	(5,500,000)	5,754,840	324,623	(17,600)	6,061,863
<b>Total Reserve Funds</b>	<b>46,653,582</b>	<b>10,098,538</b>	<b>(1,409,609)</b>	<b>55,342,512</b>	<b>46,811,421</b>	<b>10,283,092</b>	<b>(8,511,691)</b>	<b>37,284,802</b>	<b>14,830,273</b>	<b>(5,461,492)</b>	<b>46,653,582</b>

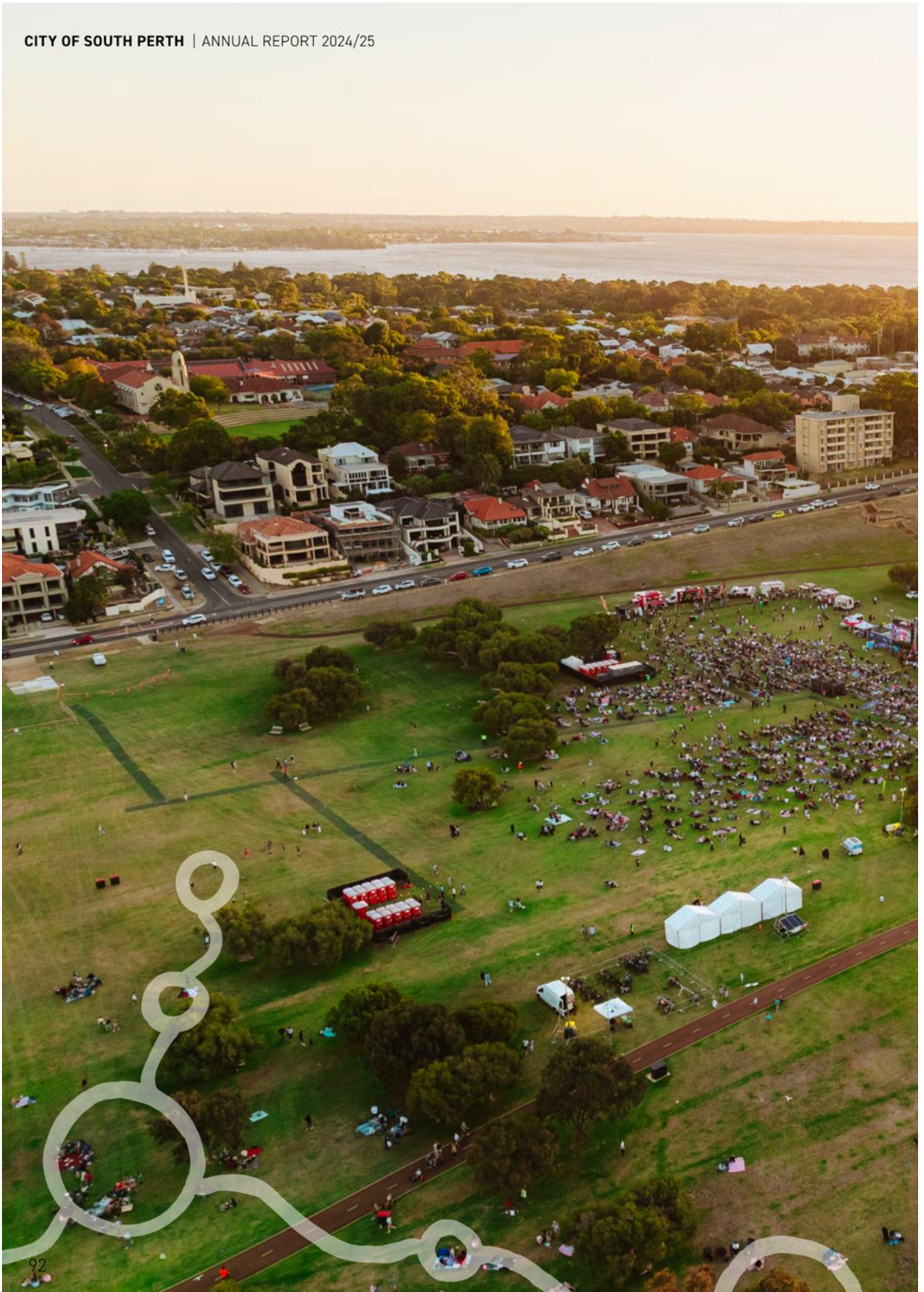
All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

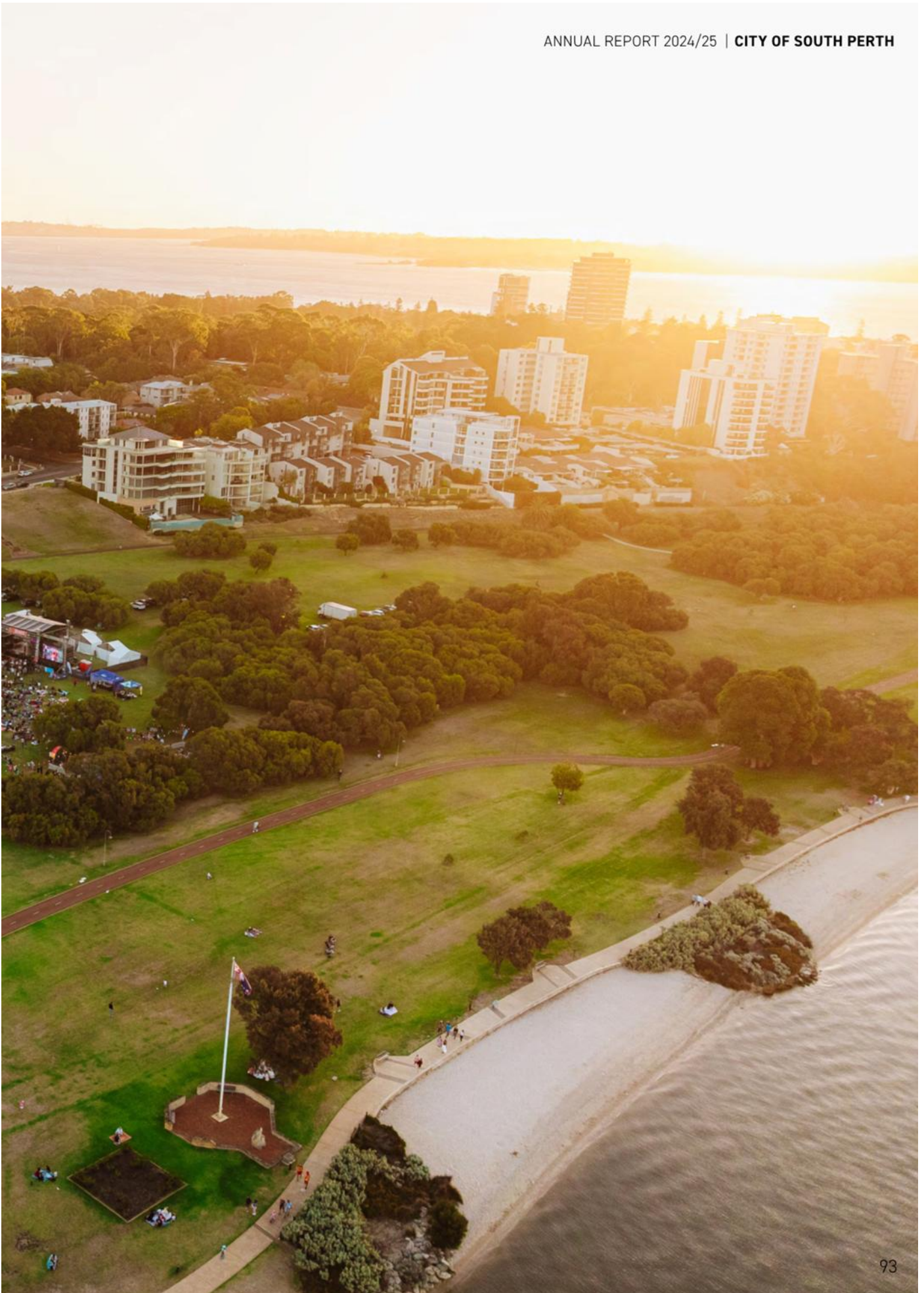
In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account	Purpose of the
Employee Entitlements Reserve	This reserve was established to fund the current portion of the City's leave liability and is maintained by an annual contribution to ensure the current portion City employees leave entitlements are cash backed.
Asset Replacement Reserve	This reserve was established to provide funds for the replacement of City assets other than Community Facilities and is funded by specific transfers as approved by Council.
Community Facilities Reserve	This reserve was established to accumulate funds including those from major strategic land sales for significant discretionary community facility projects in future years; alleviating the impacts of intergenerational equity in funding major facilities.
Public Art Reserve	This reserve was created to quarantine contributions obtained under the Public Art (Percent for Art) policy and to support the creation of public art pieces within City precincts.
Parking Facilities Reserve	This reserve is used to quarantine funds contributed by developers in lieu of providing parking facilities. Funds are used to provide parking facilities and associated infrastructure within the district as needs arise.
Financial Sustainability Investment Reserve Fund	This reserve holds the balance of the Collier Park Residents Offset Reserve following the disposal of Collier Park Village and it now accumulates funds from strategic investment activities including specific allocations from strategic land sale and utilisation activities for strategic investment activities. This reserve advanced \$6,072,060 in 2022/23 as a loan to the municipal fund for the purpose of funding the South Perth/Hurlingham Underground Power project, repayments are received in quarterly instalments of \$416,800 over 4 years with interest at the WATC rate as at the day the funds were advanced less the government guarantee.
Collier Park Village Reserve	This reserve accumulates the lease premium and refurbishment levy paid by incoming residents of the retirement village as well as the operating result (adjusted for depreciation) for the Village each year. Capital purchases and refurbishment costs associated with this complex are funded from this reserve. In the event of an operating shortfall, the reserve is expected to subsidise the difference so that the facility's operations do not impose a financial burden upon the City's ratepayers.
Waste Management Reserve	This reserve was established to provide for investment in new waste management initiatives as well as was capital requirements it is funded by an annual allocation equal to the operating surplus/(deficit) from the waste operations.
Underground Power Reserve	This reserve was established to accumulate funding to support the City's contribution to the undergrounding of existing overhead electrical cables within specified precincts in the City.
River Wall Reserve	This reserve was established to quarantine monies to be used to attract matching funding from state government with a view towards sharing financial responsibility for maintaining the River Walls.
Collier Park Golf Course Reserve	The reserve quarantine funds to fund future capital expenditure at the Golf Course. The reserve is funded by an amount equal to 50% of the annual net profit of the Collier Park Golf Course.
Changeroom and Sport Lighting Facilities Reserve	The reserve was established to quarantine grants and City funds received for the upgrade of and enhancement of changeroom amenities and sports lighting to provide facilities that will increase female participation in sports.

THIS PAGE INTENTIONALLY LEFT BLANK

**CITY OF SOUTH PERTH** | ANNUAL REPORT 2024/25

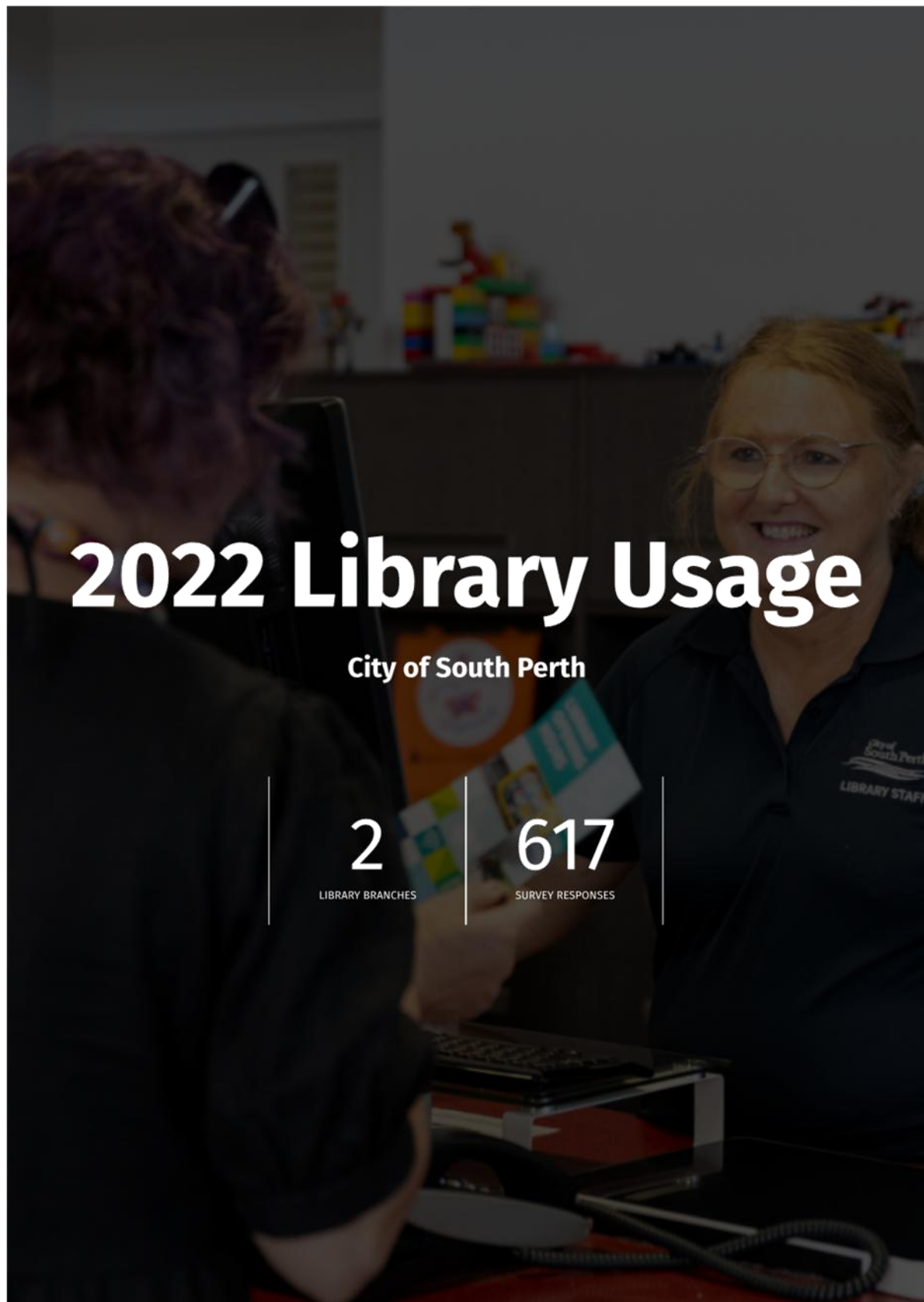




9474 0777

#discoversouthperth | [southperth.wa.gov.au](https://southperth.wa.gov.au)





## Contents

### 1 Background

- Evaluation Methodology

### 2 Library User Profile

- Demographics
- Location and Postcode
- Membership

### 3 Library Attendance

- Visit
- Use
- Barriers
- Branch Visitation

### 4 Opening Hours

- South Perth Library
- Manning Library

### 5 Comments & Feedback

- User Satisfaction
- Services
- Impact
- General Feedback



▲ ABC You and Me Learning Session — Photo: City of South Perth Libraries

## **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.



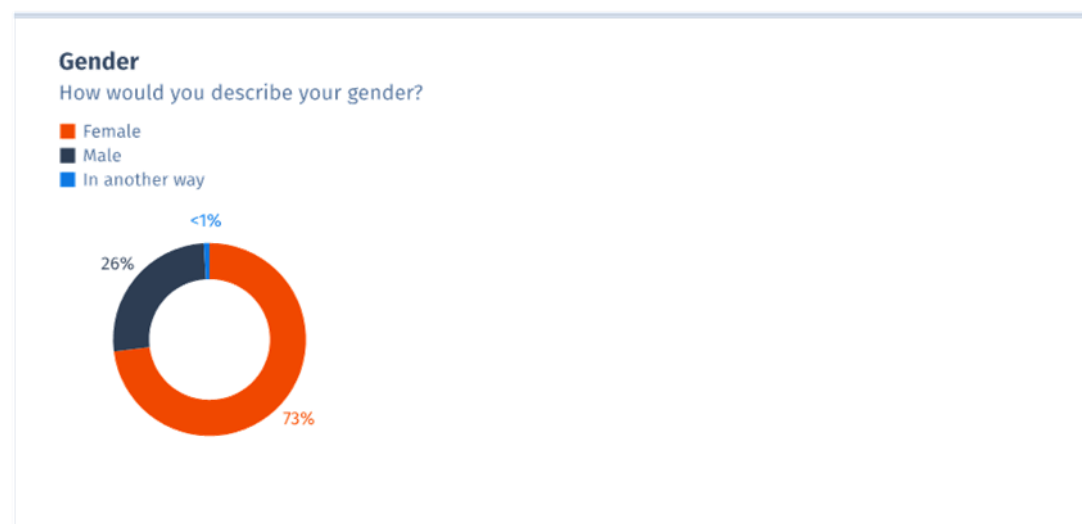
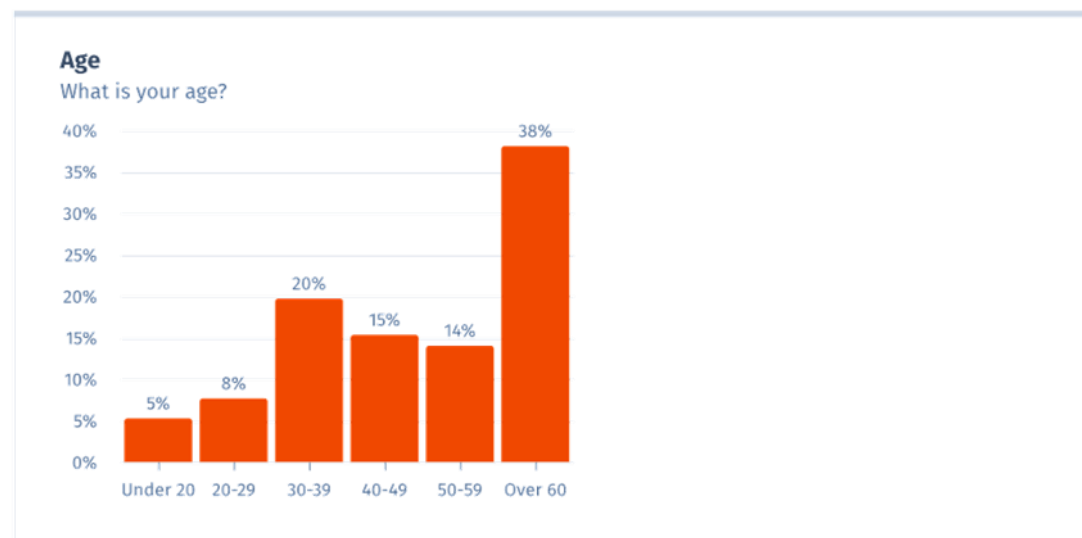
▲ Manning Library - Words with Wine — Photo: City of South Perth Libraries

## 2. Library User Profile

### Demographics

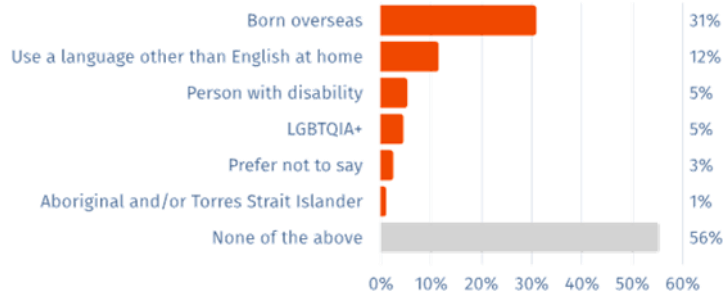
Survey respondents were asked to provide their age, gender, and identity. This data identifies the demographic sample of people who responded to the survey and engage with the library. It enables data to be matched to the wider population and responses to be filtered to understand differences in demographics.

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



### Identity

Do you identify with any of the following?



### 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.

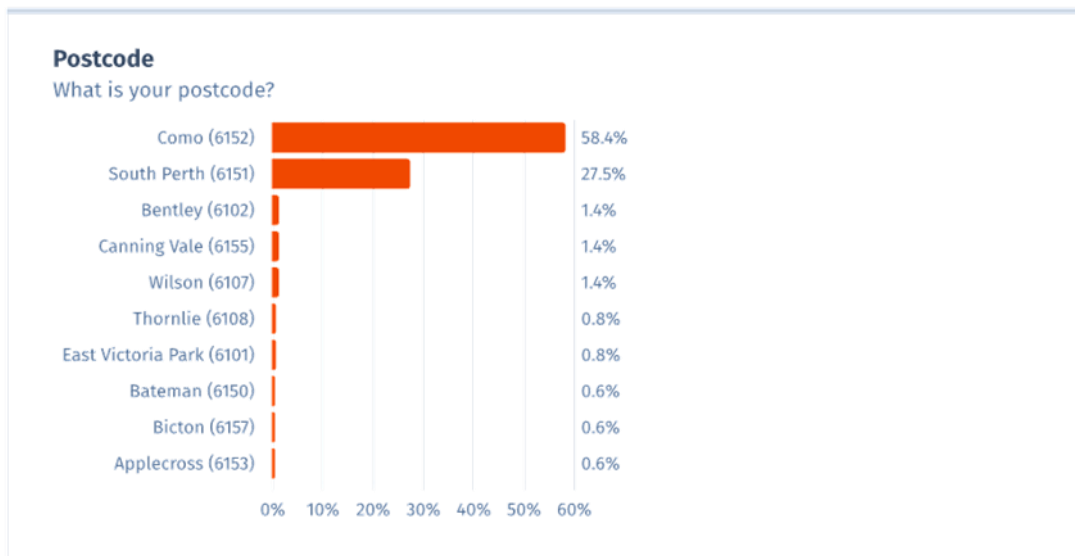
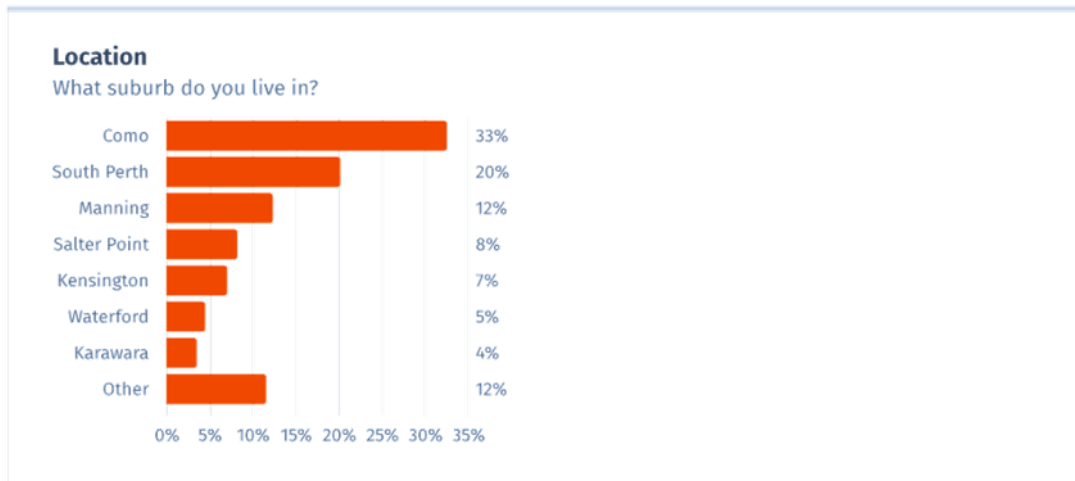


▲ Manning Library - Drop In Origami — Photo: City of South Perth Libraries

## Location and Postcode

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**

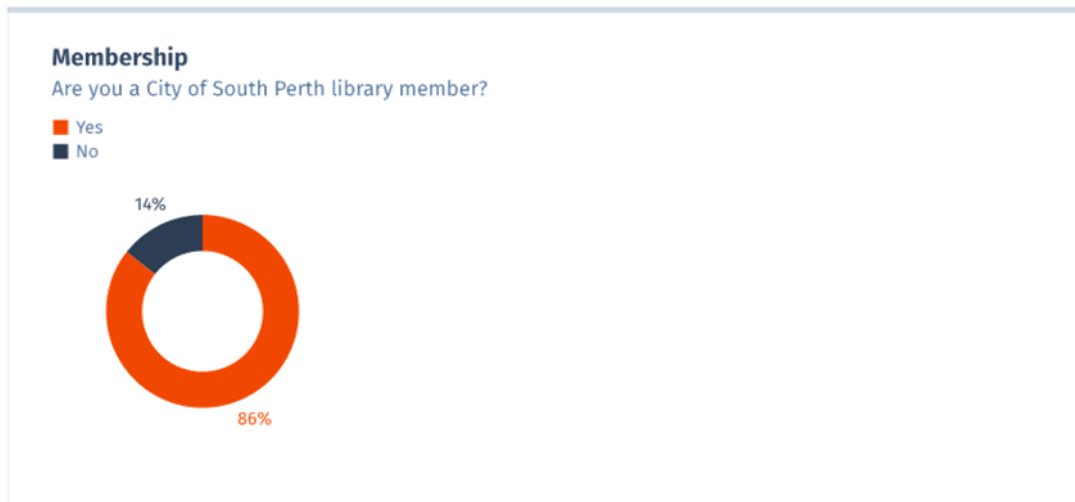
A third (33%) of survey respondents indicated that they live in Como. This was followed by those who live in South Perth (20%) and Manning (12%). 7% of respondents live in Kensington, 5% in Waterford, and 4% in Karawara.

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.

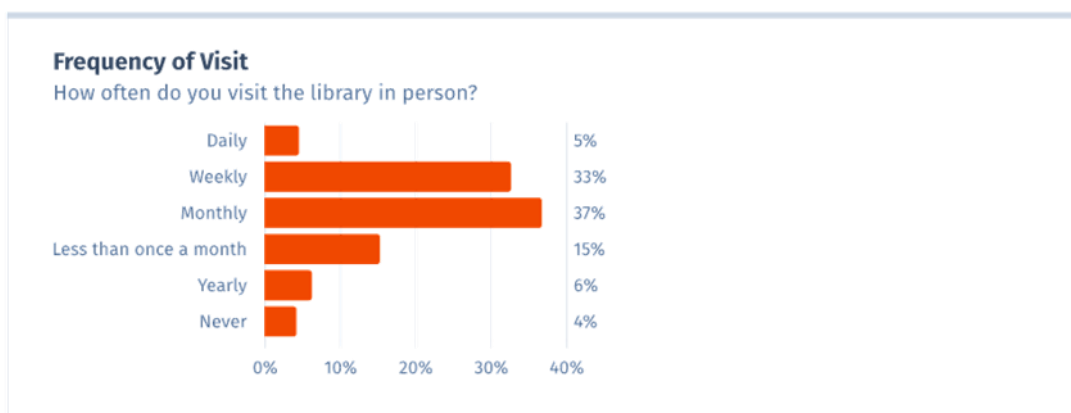


▲ Outreach Wattle Day — Photo: City of South Perth Libraries

### 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.



▲ Manning Library Author Session - Holden Sheppard — Photo: City of South Perth Libraries

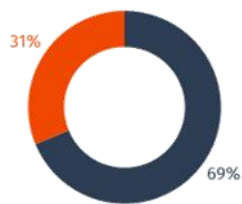
## Use

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.

### Event and Program Attendance

In the last 12 months, have you attended an event or program at the library?

- Yes
- No



### Online Access

In the last 12 months, have you accessed library services online (from outside the library, e.g. at home)?

- Yes
- No



### Insights

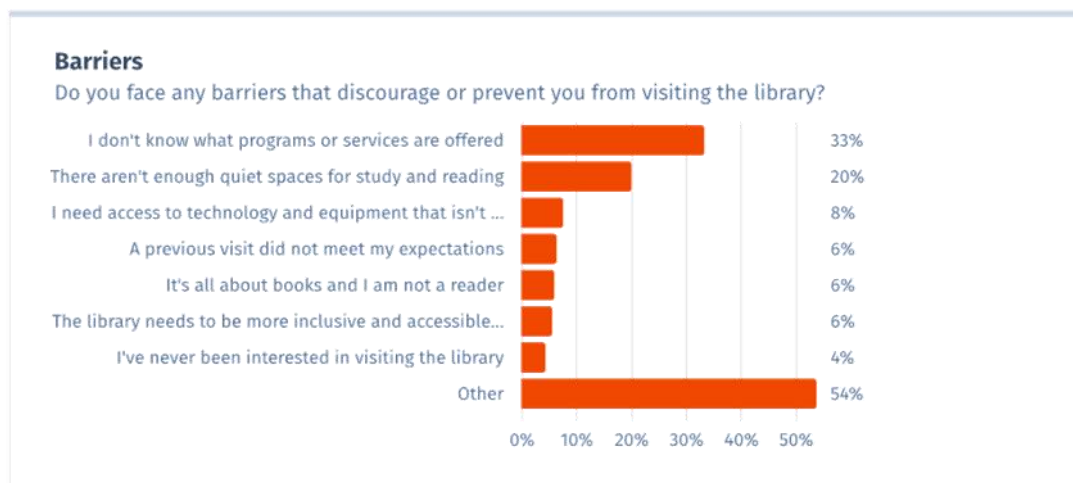
In the last 12 months, 31% of respondents indicated they had attended a library event or program and 51% had accessed library services online.



▲ South Perth Library Study Area — Photo: City of South Perth Libraries

## 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.*

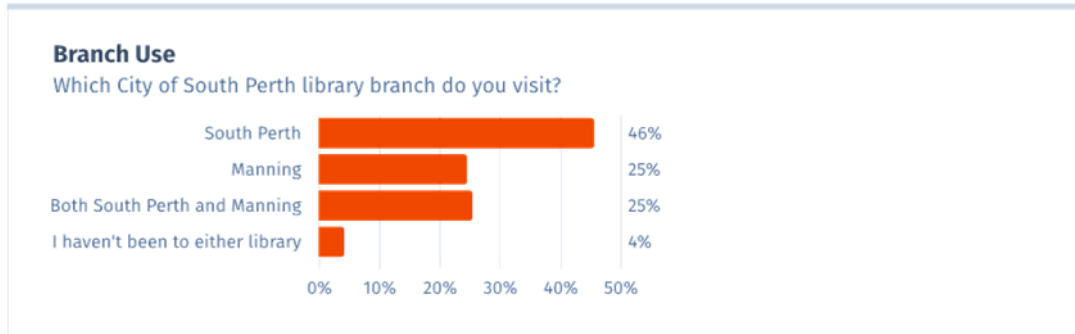
*It's more convenient to study at home.*



▲ Manning Library - ExBo Turtle Sculptures — Photo: City of South Perth Libraries

## Branch Visitation

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



### Insights

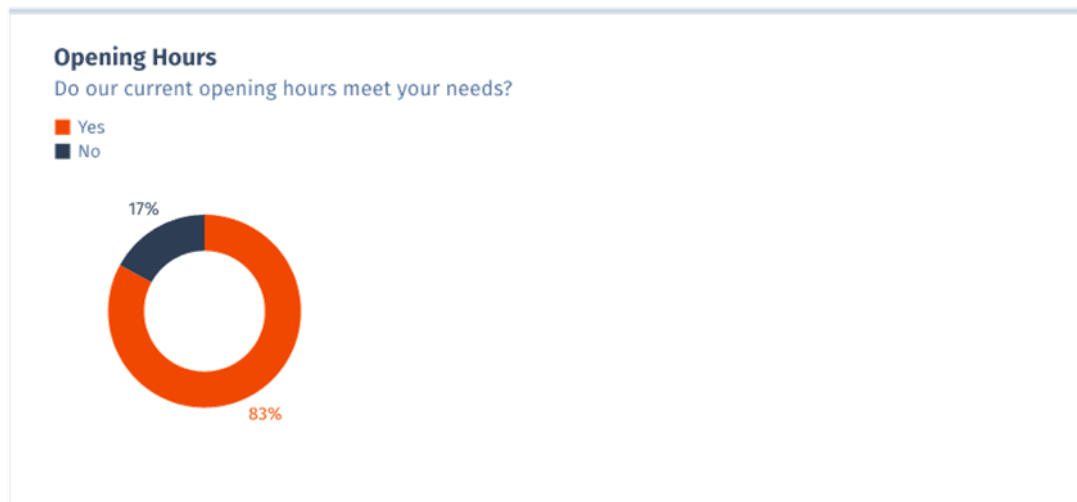
Nearly half of the sample (46%) only use the South Perth library branch while 25% only visit the Manning branch. 25% of the sample visit both branches while 4% have not visited any of the branches.



▲ Manning Library - Drop In Origami — Photo: City of South perth Libraries

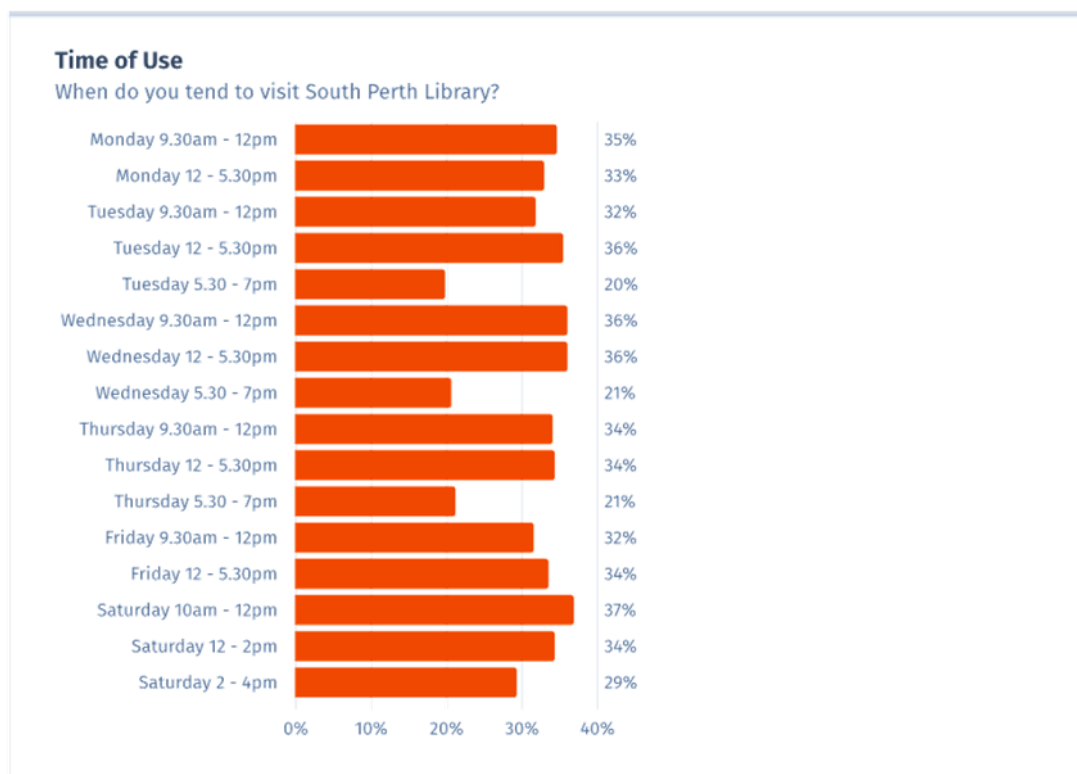
## 4. Opening Hours

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

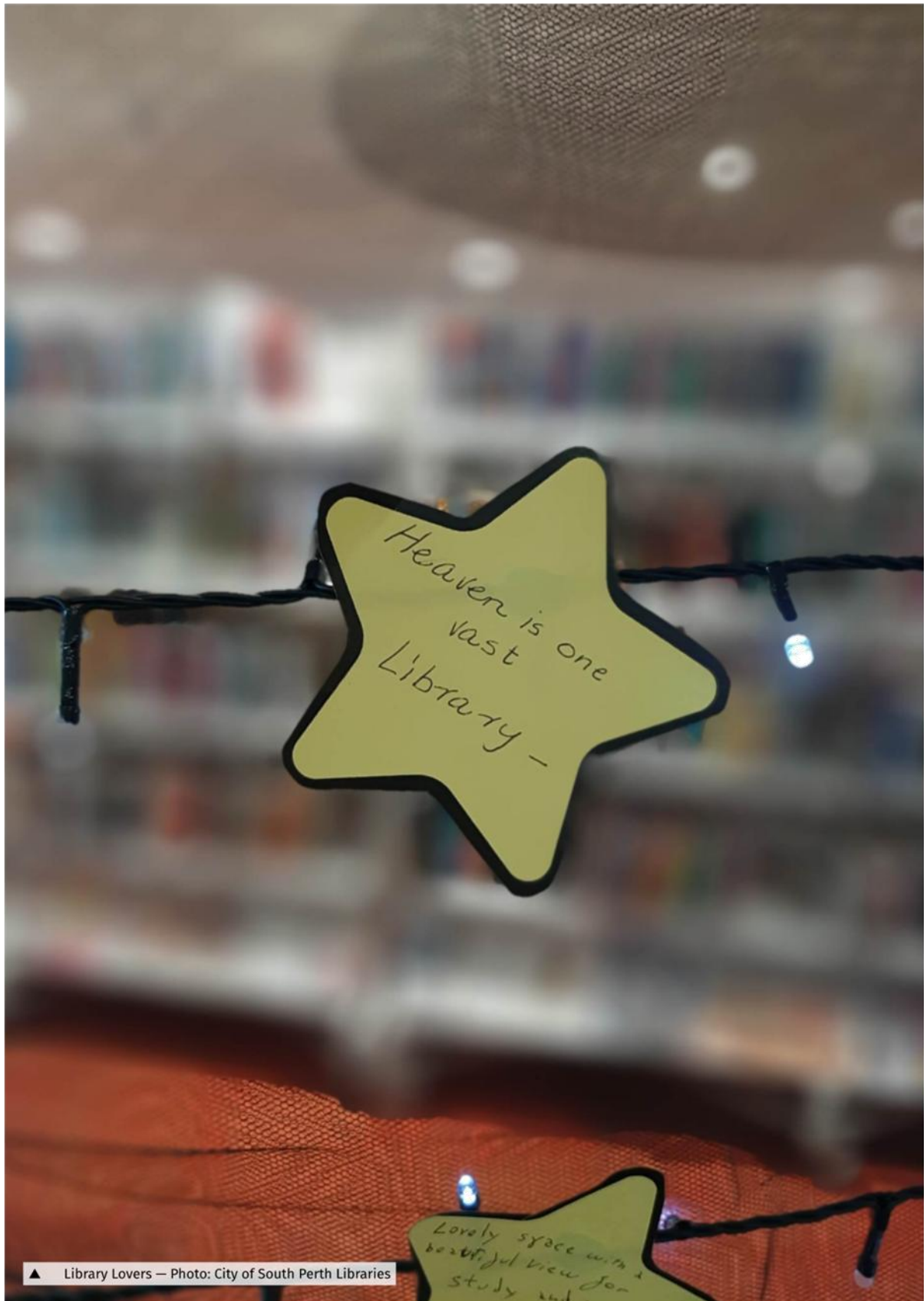
The survey asked respondents to indicate what days and times they tend to visit each of the library branches. The following chart shows the percentage of respondents who visit South Perth Library on different days of the week and the times of the day provided to them in a multiple choice list.



**Insights**

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

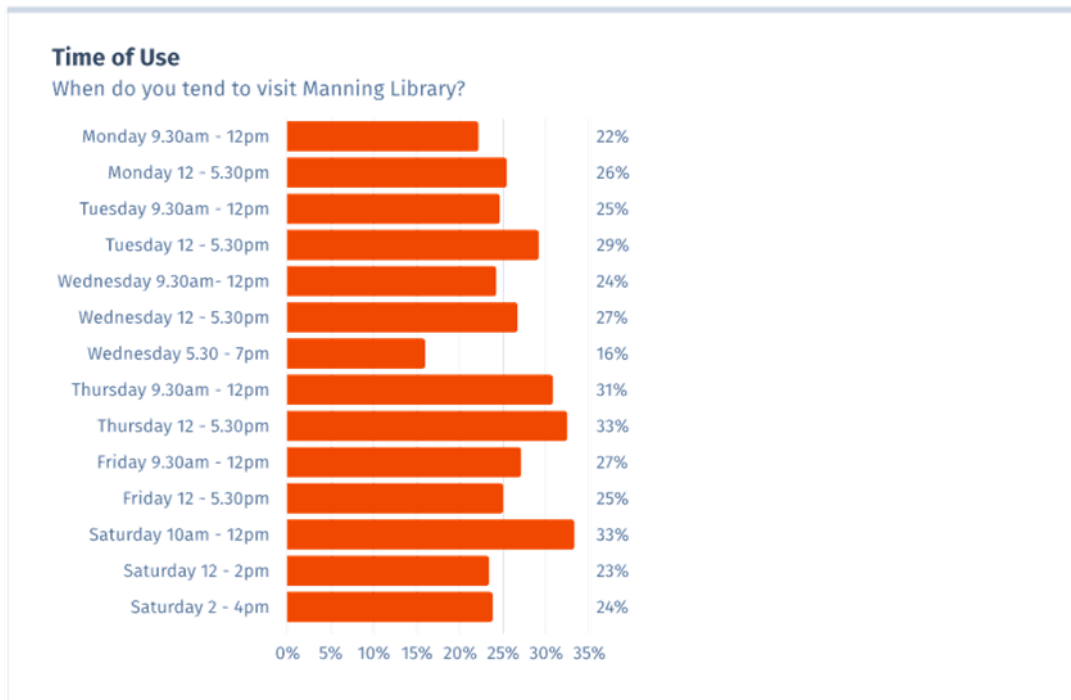
Saturday 10am-12pm (37%) is the most popular time to visit the South Perth Library branch. Other popular times include Wednesday 9:30am-12pm (36%) and 12pm-5:30pm (36%). 5:30-7pm on Tuesday (20%), Wednesday (21%), and Thursday (21%) were the least popular times to visit the library.



▲ Library Lovers — Photo: City of South Perth Libraries

## Manning 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 below.



### 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.



▲ South Perth Library — Photo: City of South Perth Libraries

## 5. Comments & Feedback

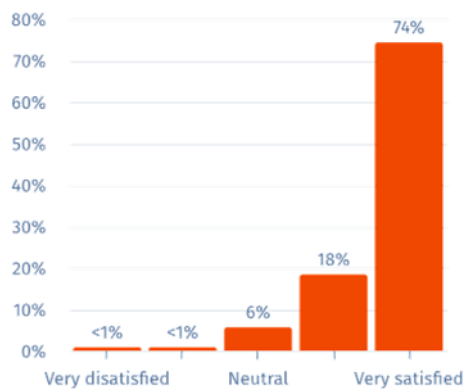
### User Satisfaction

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.

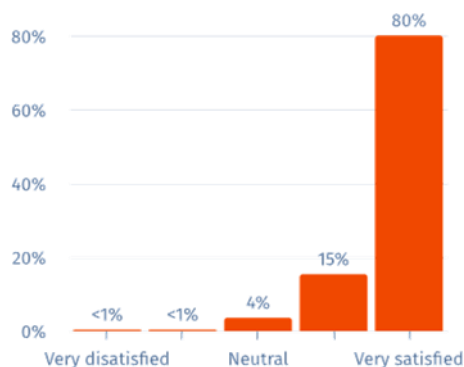
#### Library Satisfaction

Overall, how satisfied are you with the City of South Perth libraries?



#### Library Staff

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



### **Insights**

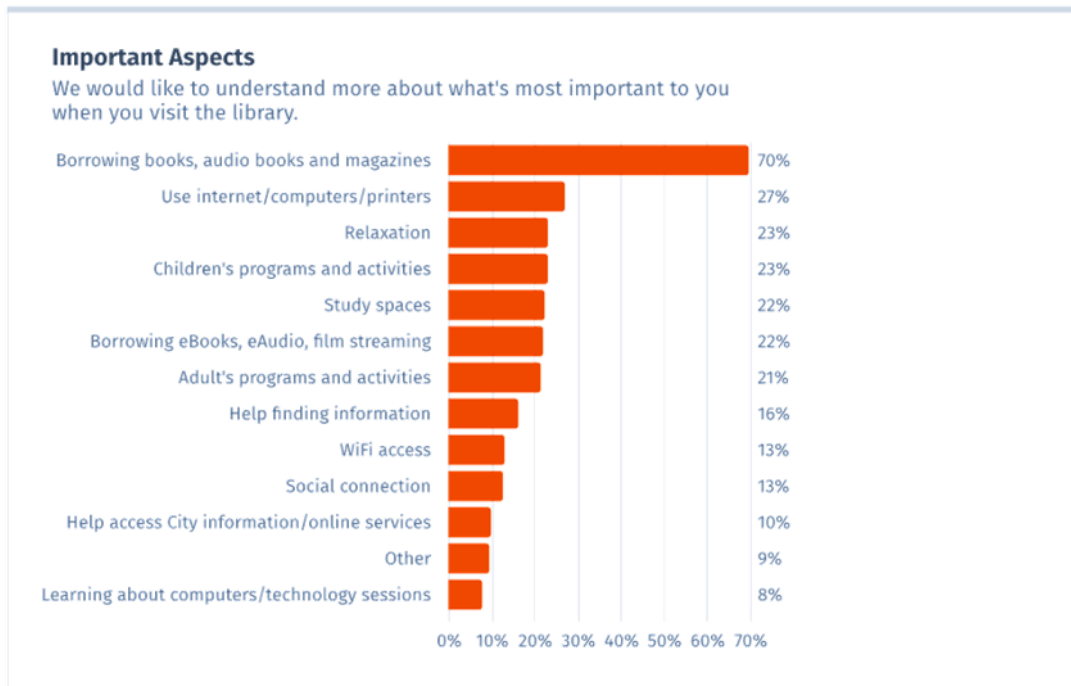
92% of respondents reported that they were satisfied with City of South Perth libraries and 95% were satisfied by the service they receive from library staff, an excellent result.



▲ Manning Library - eSafety Session — Photo: City of South Perth Libraries

## 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.*

| *Access to Choice Magazine*

| *literacy programs*

| *Youth activities*

| *Children play / reading area*

| *Newspapers*



▲ Outreach Wattle Day — Photo: City of South Perth Libraries

## 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*

| *Great range of books and regular update of book stock.*

| *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*



▲ Manning Library - ExBo Yarn Painting — Photo: City of South Perth Libraries

## 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 & cumbersome 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*



▲ Outreach Australia - Boatshed Cafe — Photo: City of South Perth Libraries

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

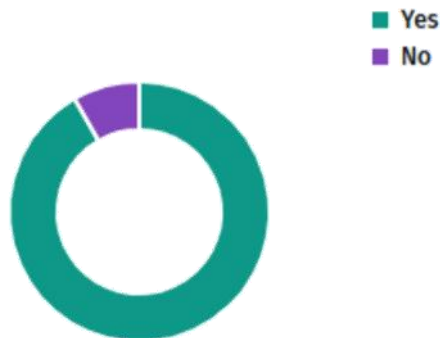
We respectfully acknowledge the Traditional Owners of Country throughout Australia and recognise the continuing connection to lands, waters, and communities. We pay our respect to Aboriginal and Torres Strait Islander cultures, and to Elders past and present.

## Library Use and Outcomes Survey 2024 Results

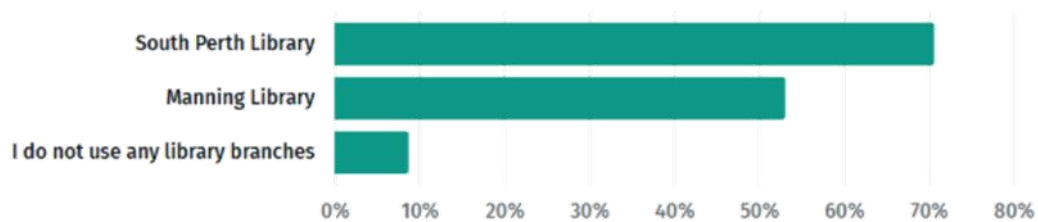
Summary		
207 Total Responses	1 Total Surveys	11 Total Dimensions
Responses by Assessor		
207 Public	0 Peer	0 Self
Responses by Origin		
158 Online	0 Interview	49 Display

## Survey Results

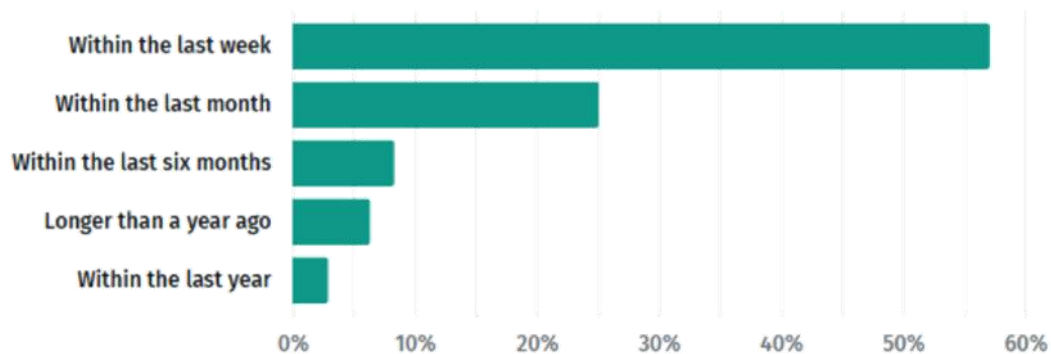
### 1. Are you a library member?

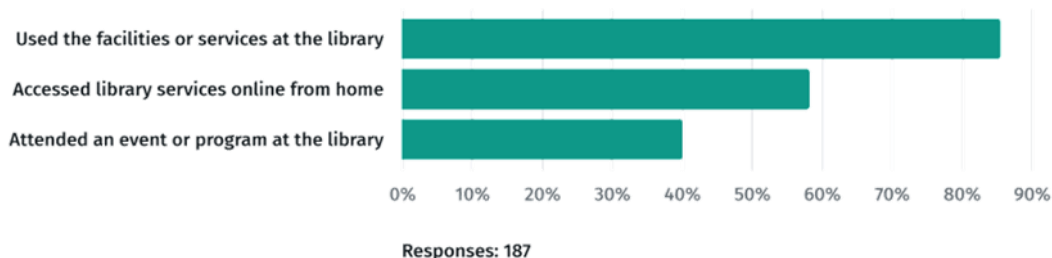


### 2. Which branches of the library do you use?



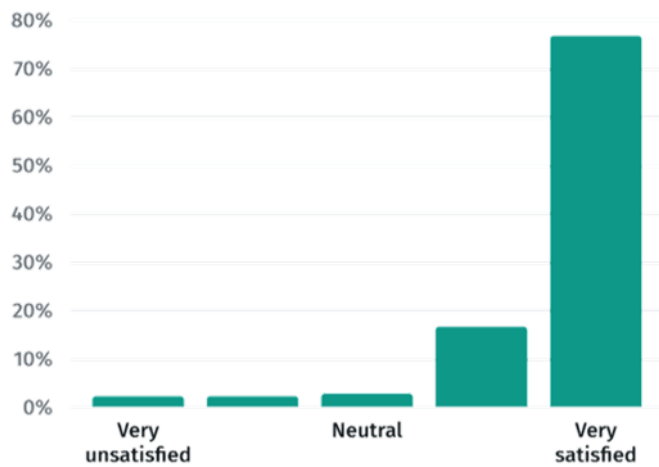
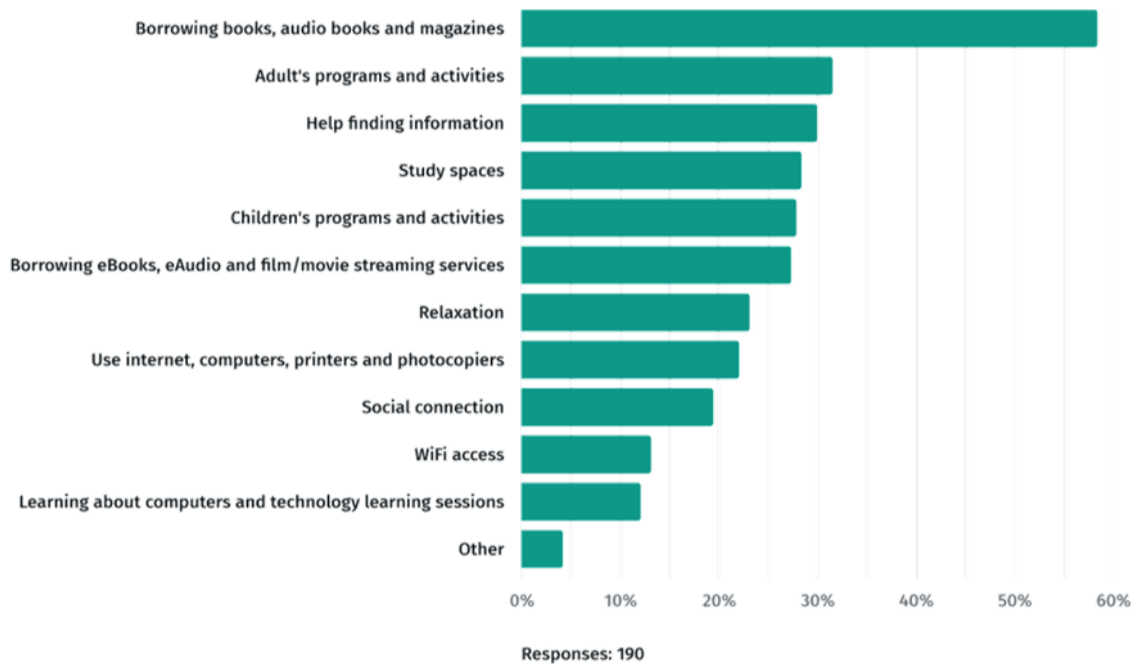
### 3. When is the last time you accessed the library service?

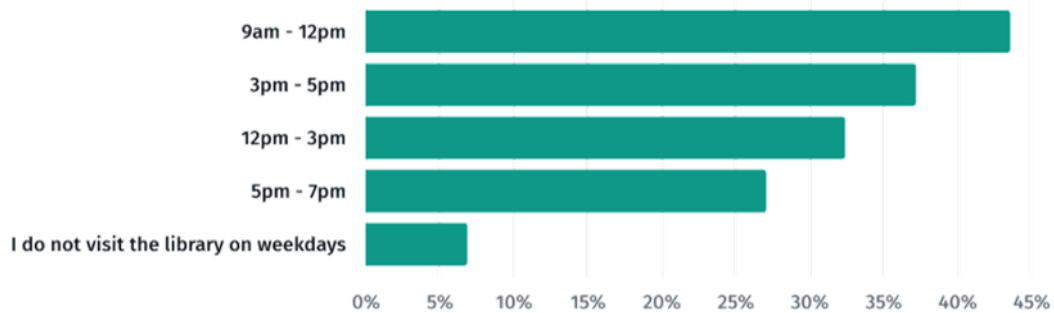
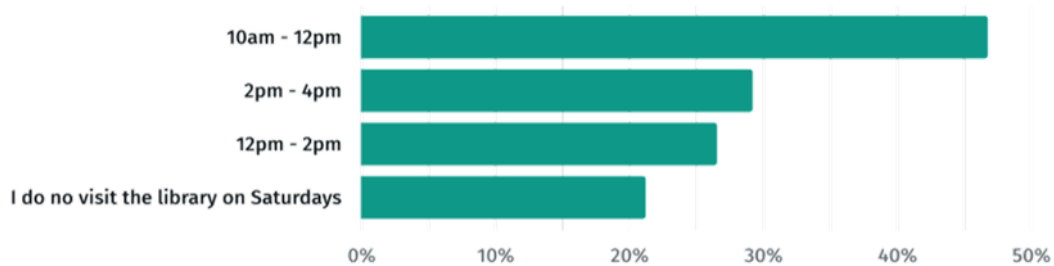
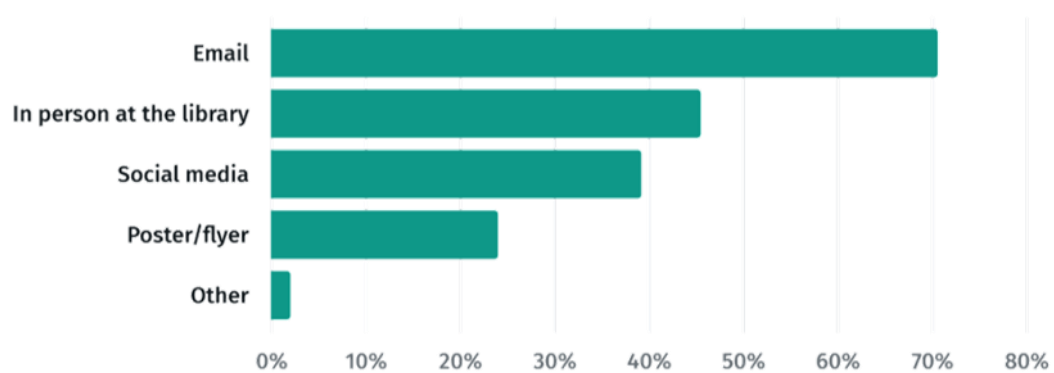


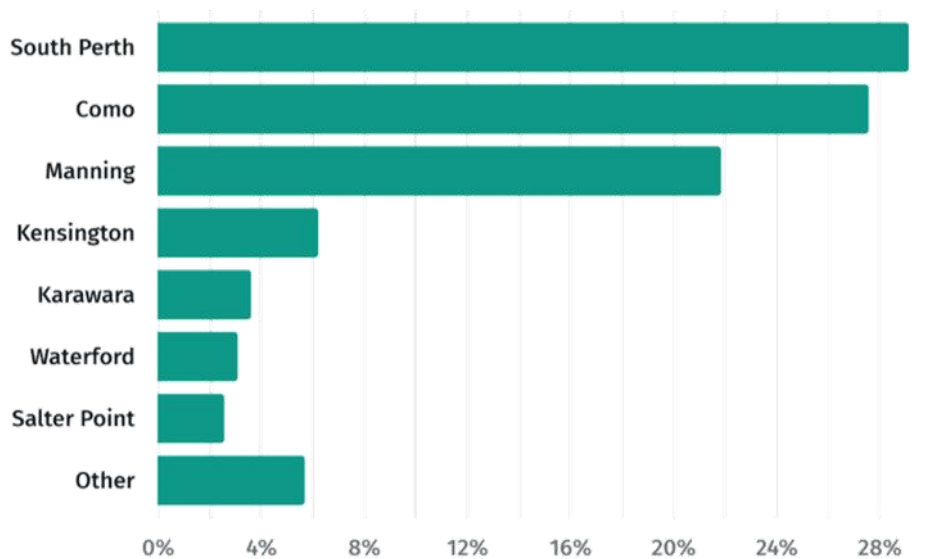
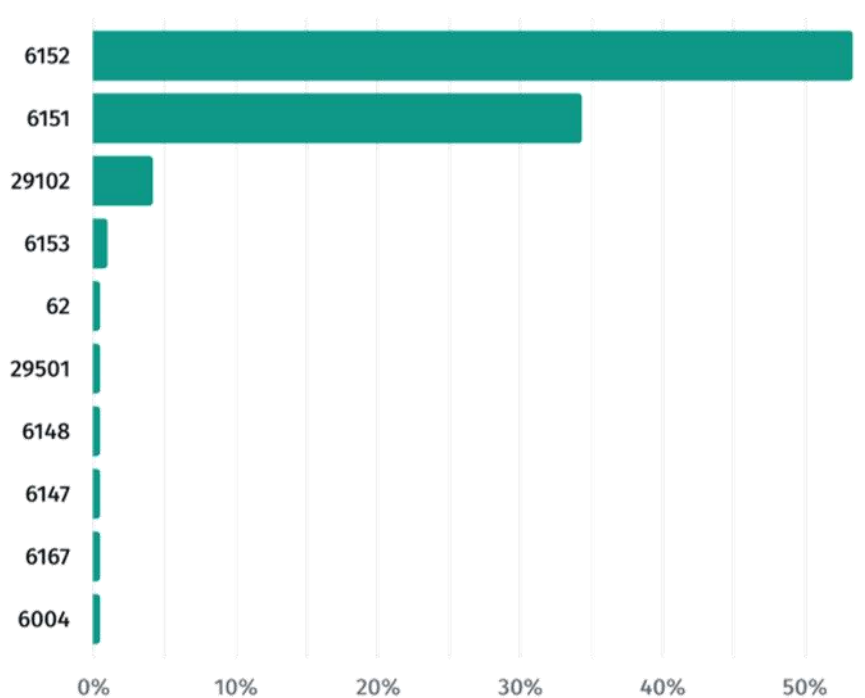
**4. In the last 12 months, have you:****5. The following statements ask about the impact of the library service.**

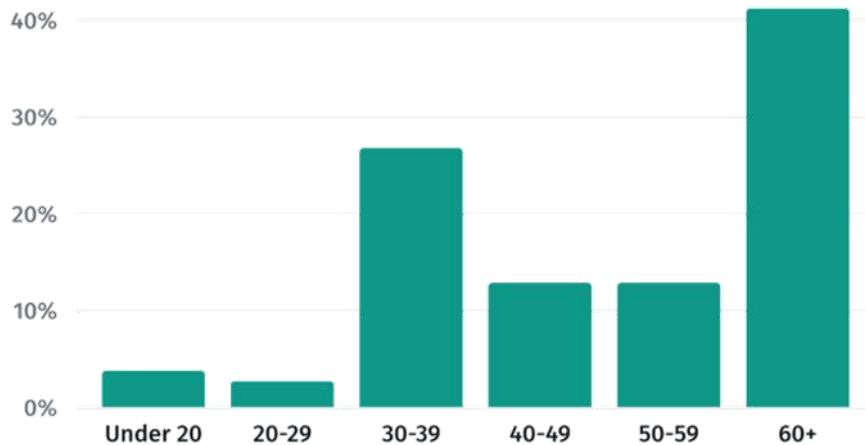
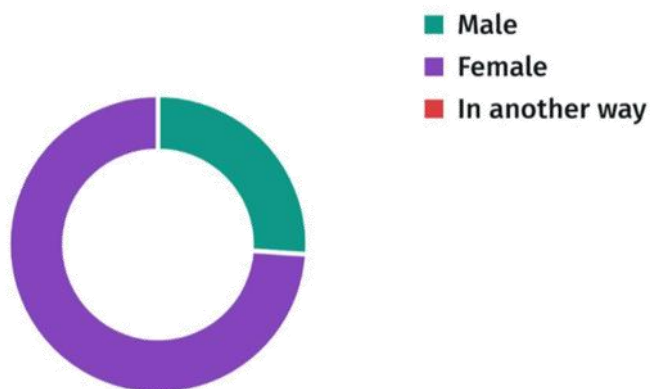
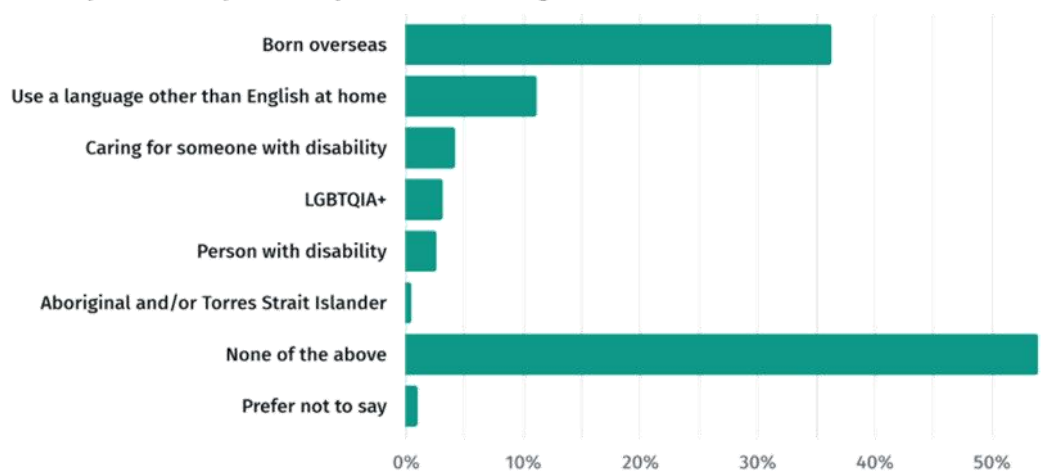
Scores are placed on a scale from 0-100, where a higher number indicates agreement.

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

**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.**

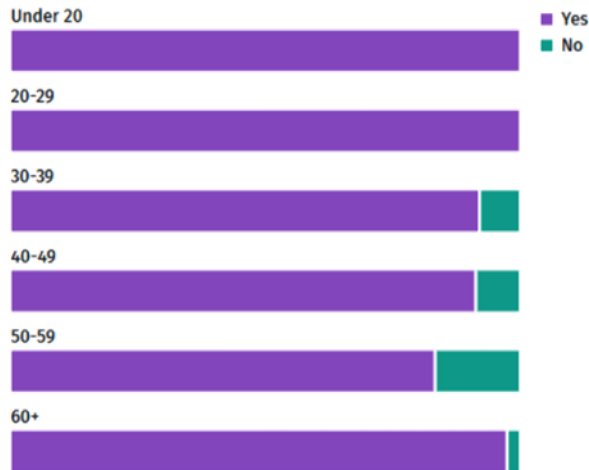
**8. When are you most likely to visit the library on a weekday?****9. When are you most likely to visit the library on a Saturday?****10. How do you want to find out about library news, events or programs?**

**11. Which of the following best describes where you live?****12. What is your postcode?**

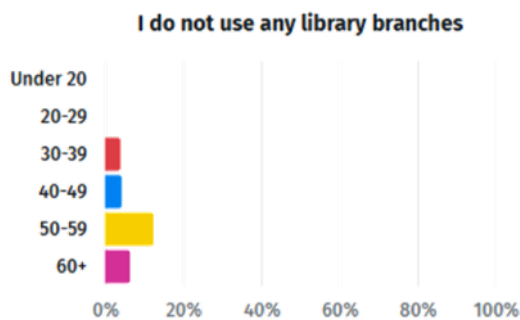
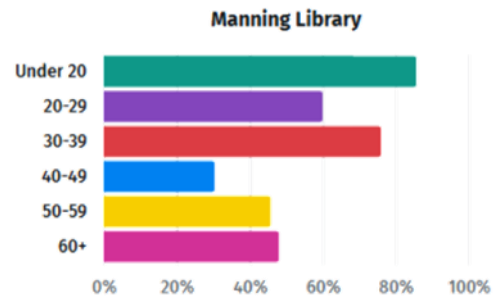
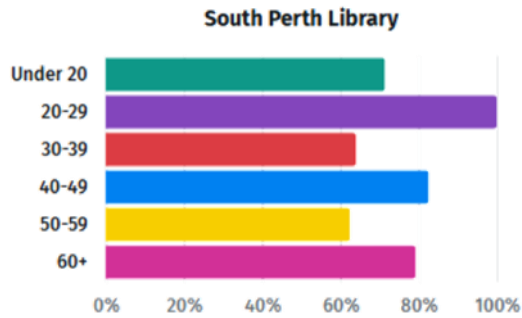
**13. What is your age?****14. How would you describe your gender?****15. Do you identify with any of the following?**

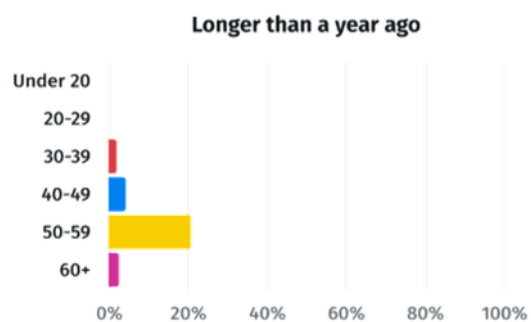
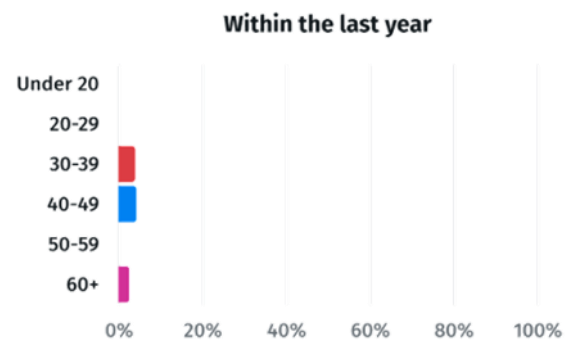
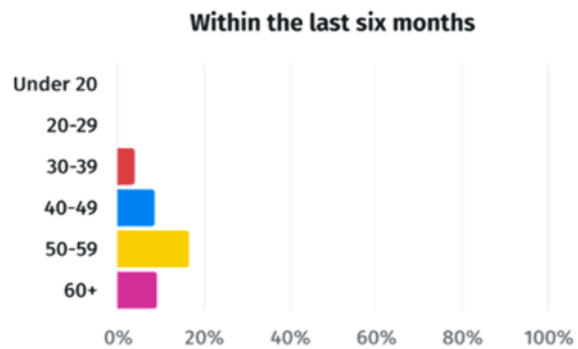
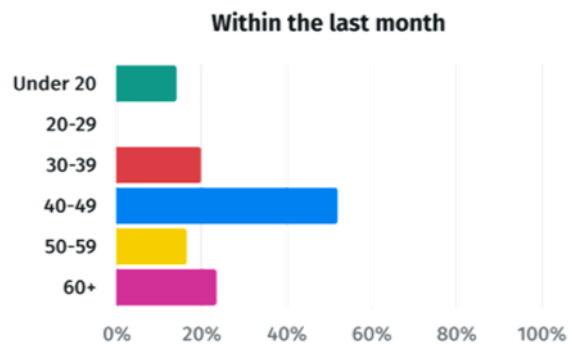
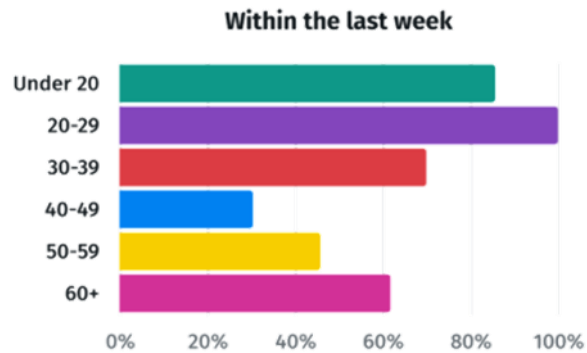
## Survey Results: Comparison by Age

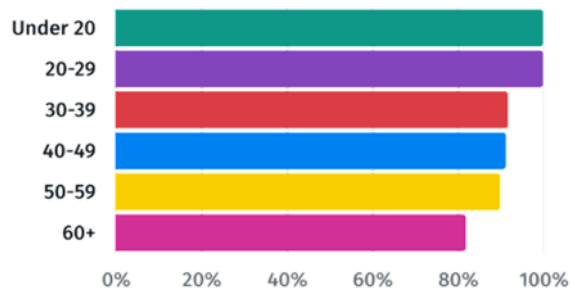
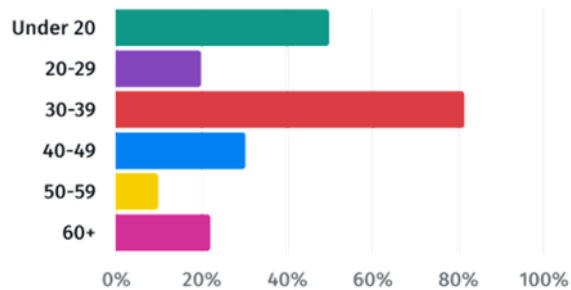
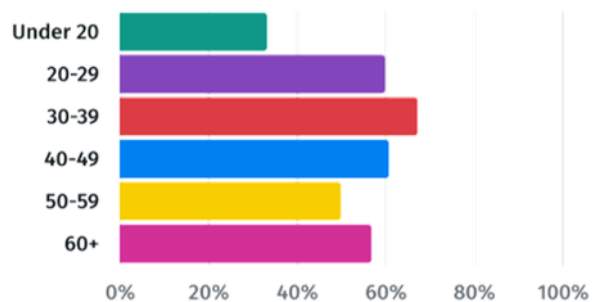
### 1. Are you a library member?

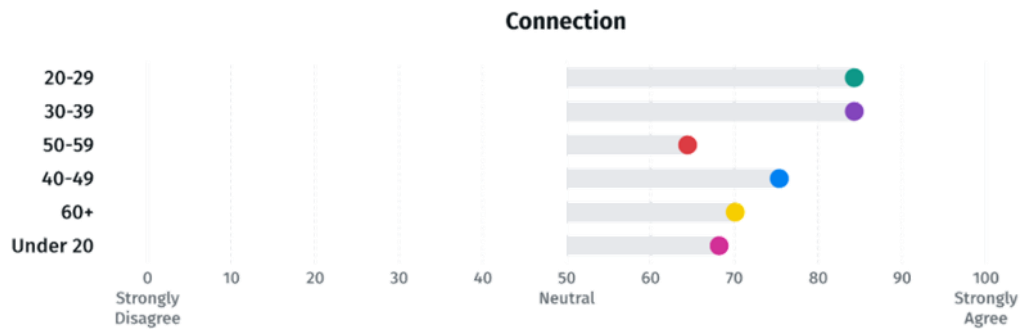
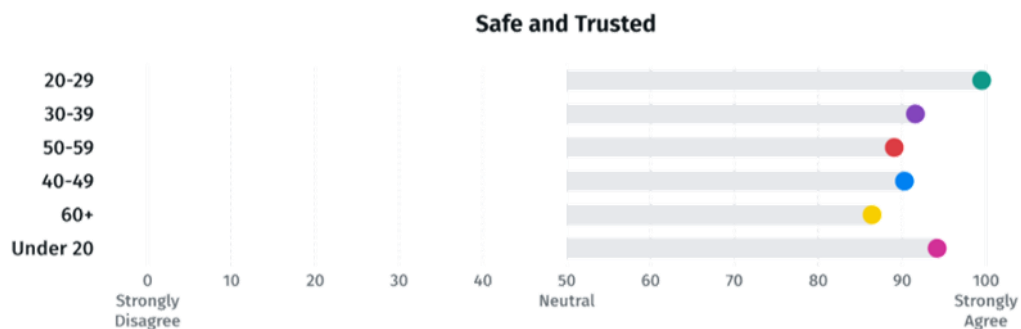
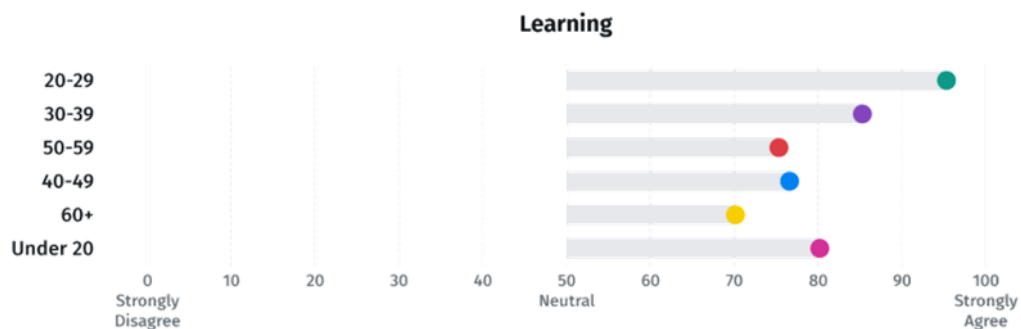


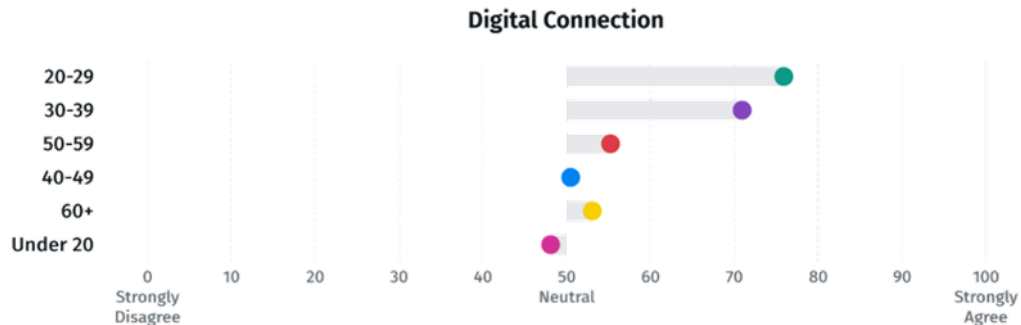
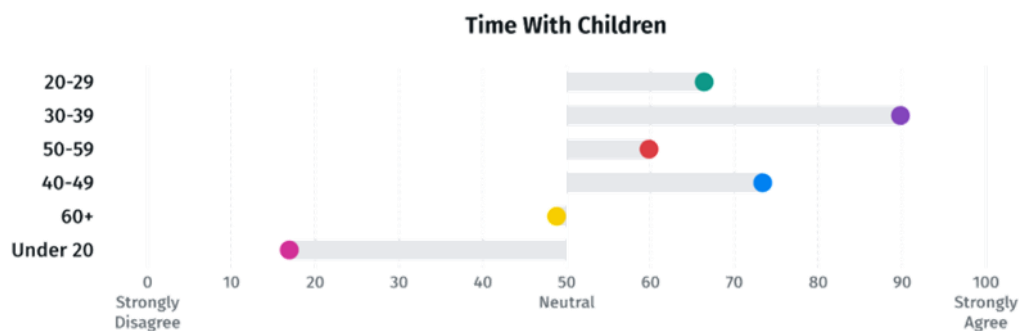
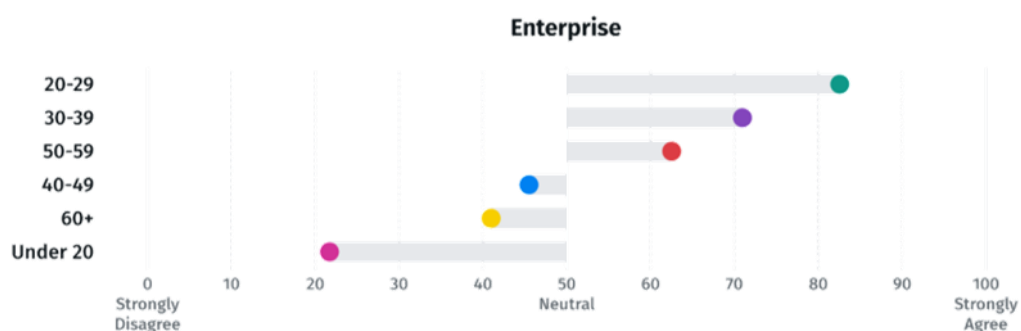
### 2. Which branches of the library do you use?



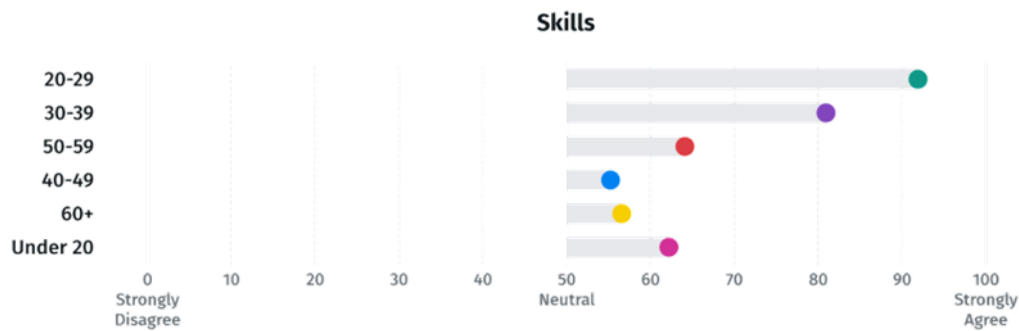
**3. When is the last time you accessed the library service?**

**4. In the last 12 months, have you:****Used the facilities or services at the library****Attended an event or program at the library****Accessed library services online from home**

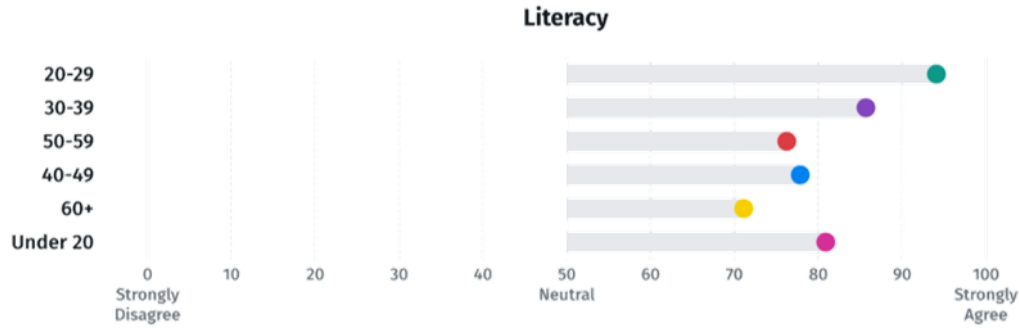
**5. The following statements ask about the impact of the library service.****Connection: *The library helps me to feel connected to my local community*****Safe And Trusted: *I feel safe and welcome when using the library service*****Dimension Outcomes****Learning: *The library has helped me to enjoy learning***

**Digital Connection: *The library helps me to be more digitally connected to others*****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***

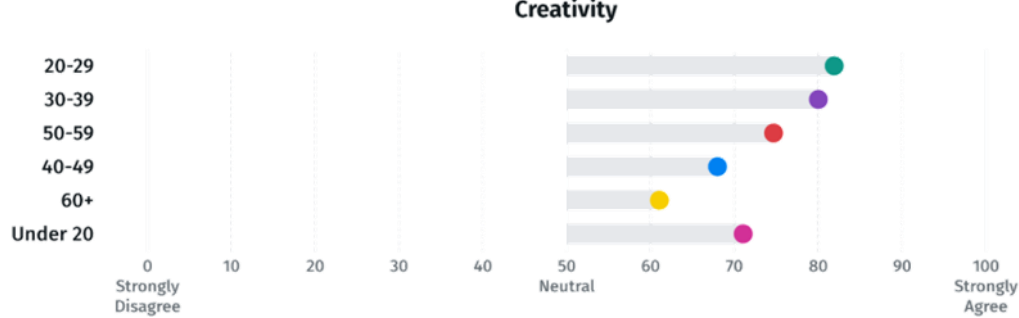
Skills: The library service has enabled me to learn and gain new skills

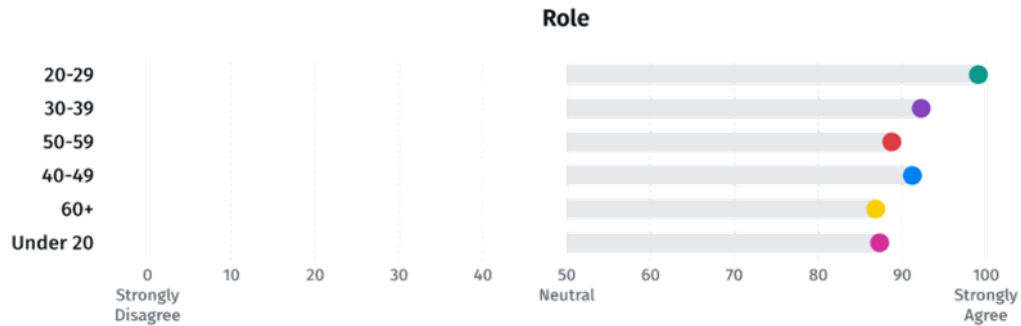
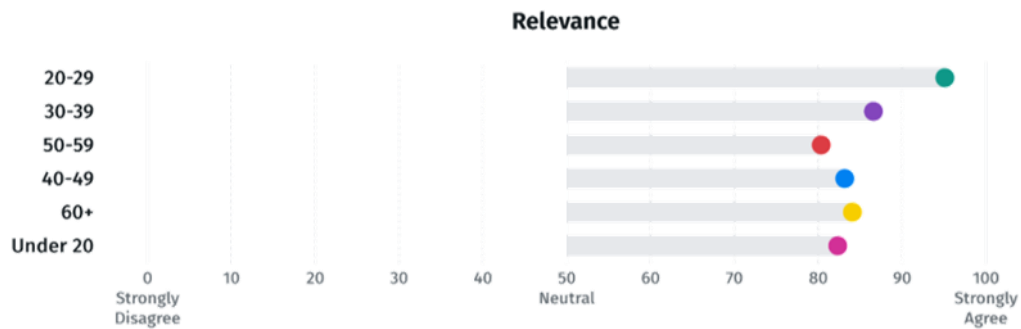
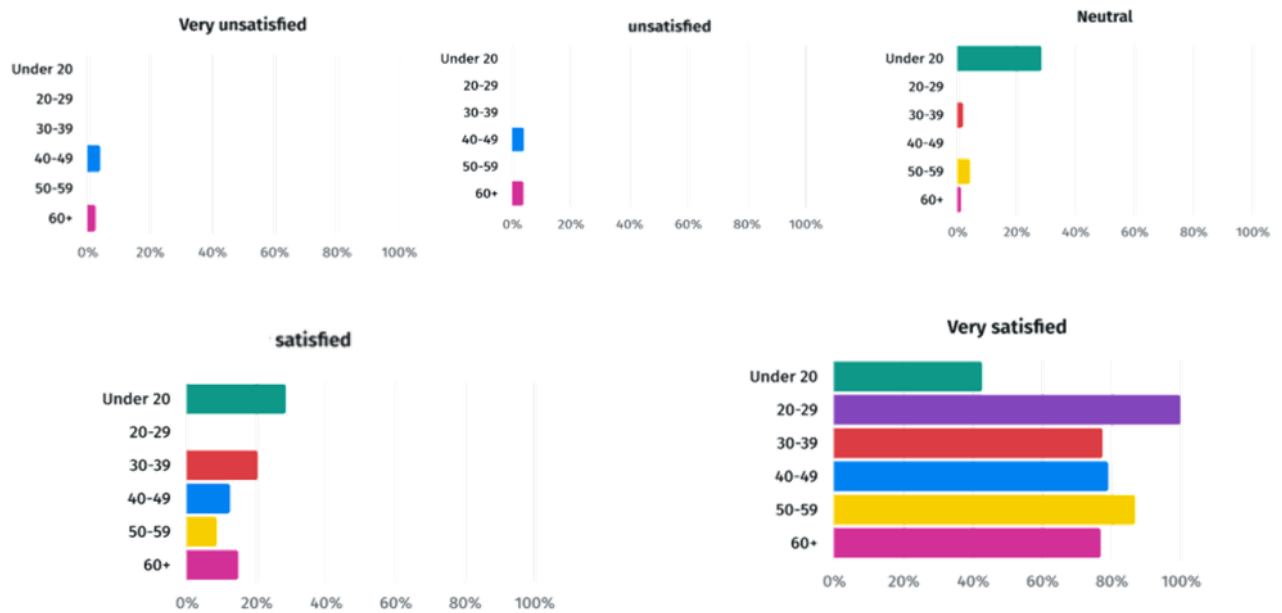


Literacy: The library has encouraged me to read and write more

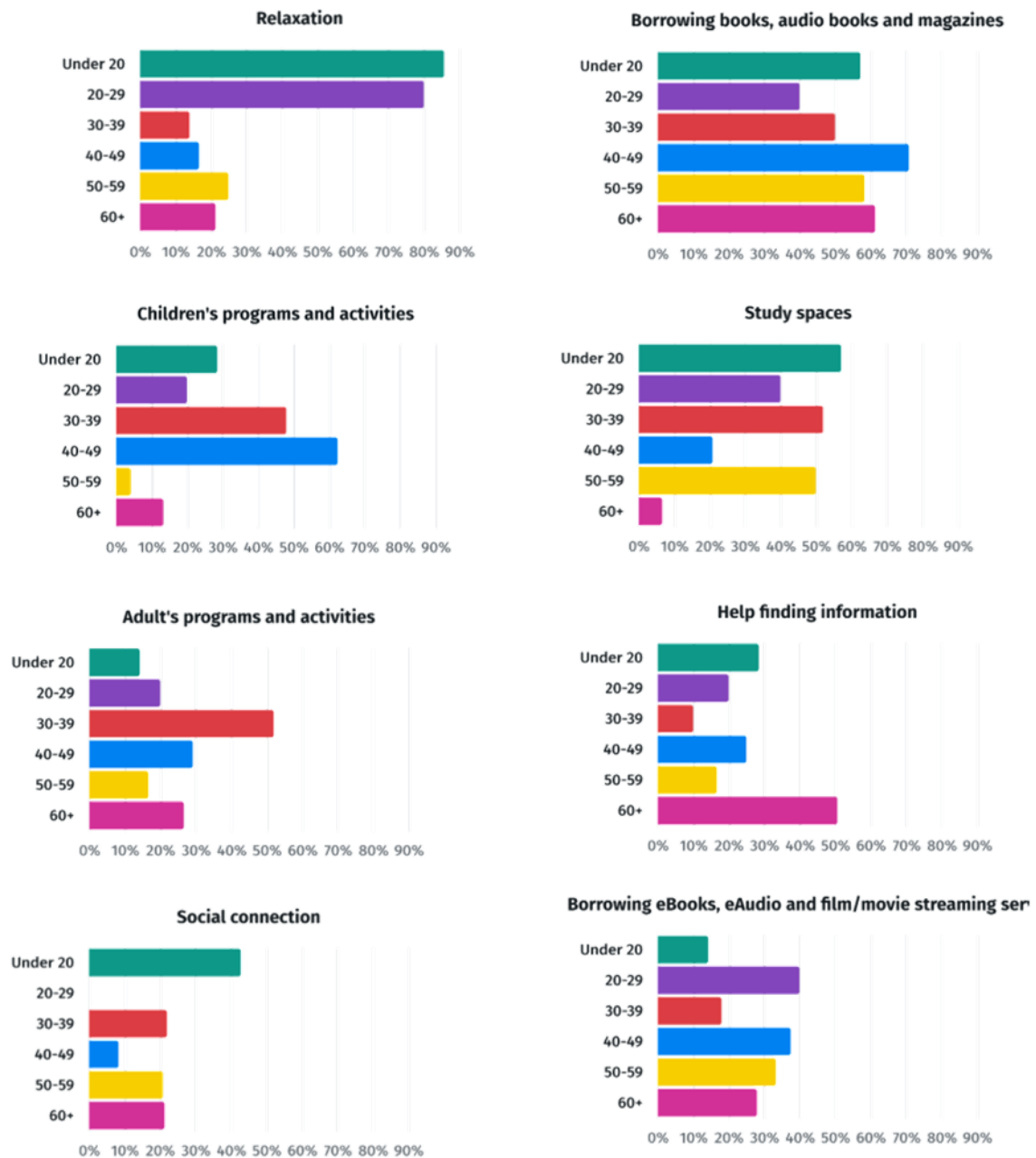


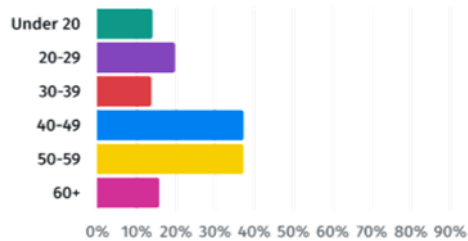
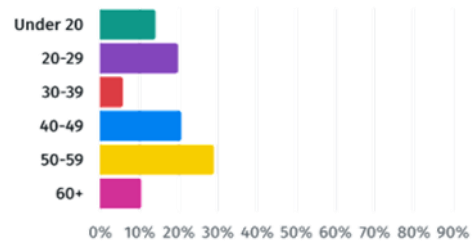
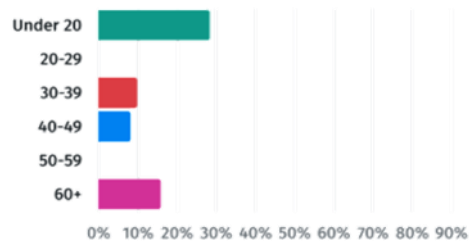
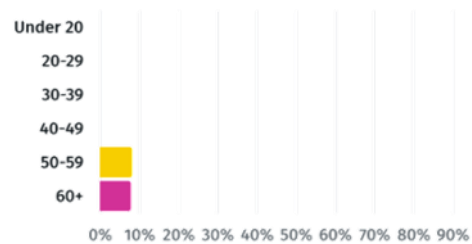
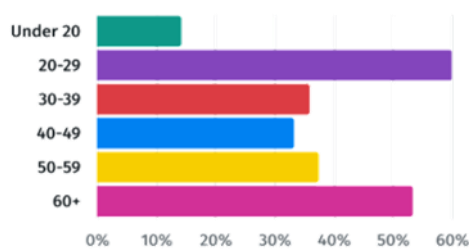
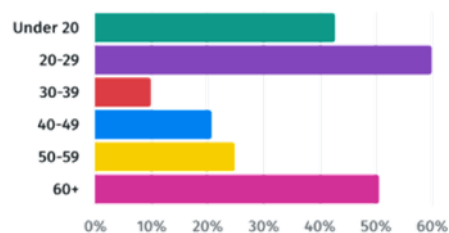
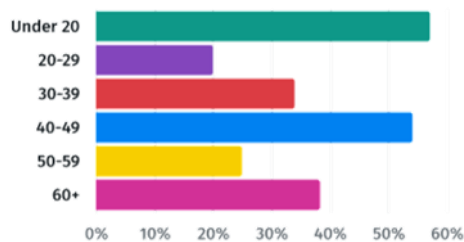
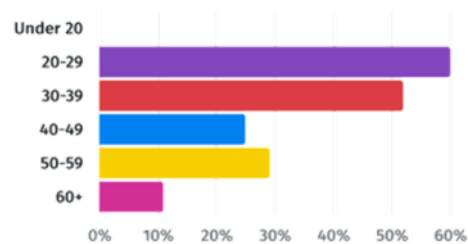
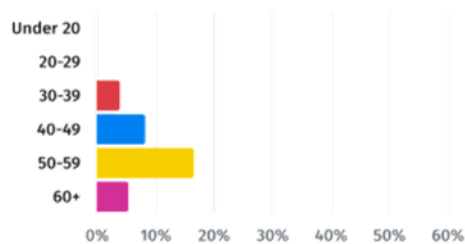
Creativity: The library has helped me be more creative in my own life and work

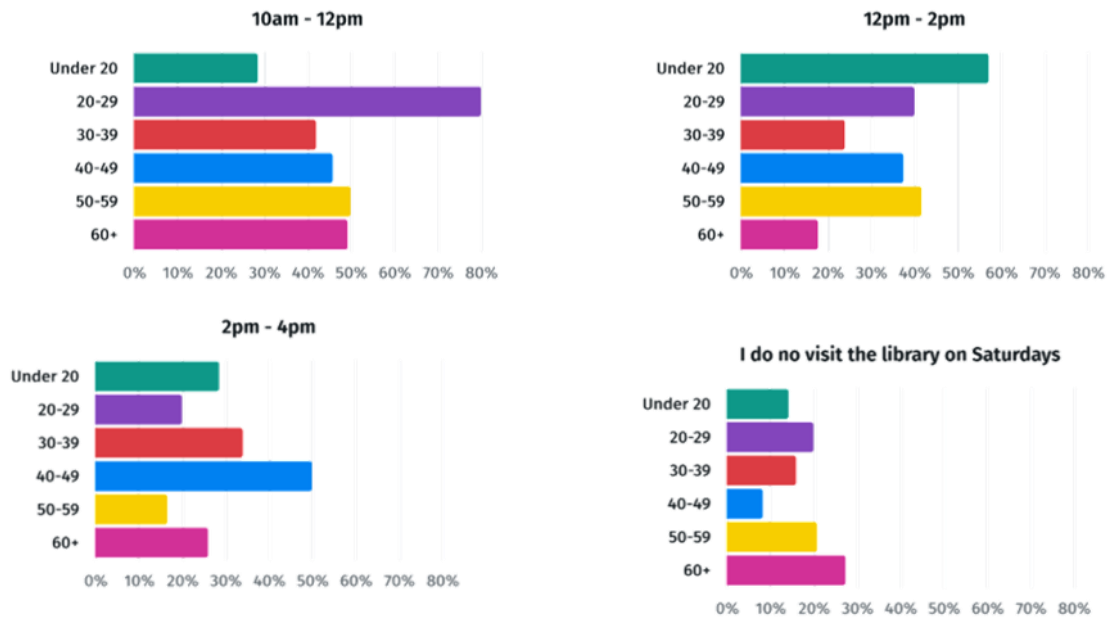
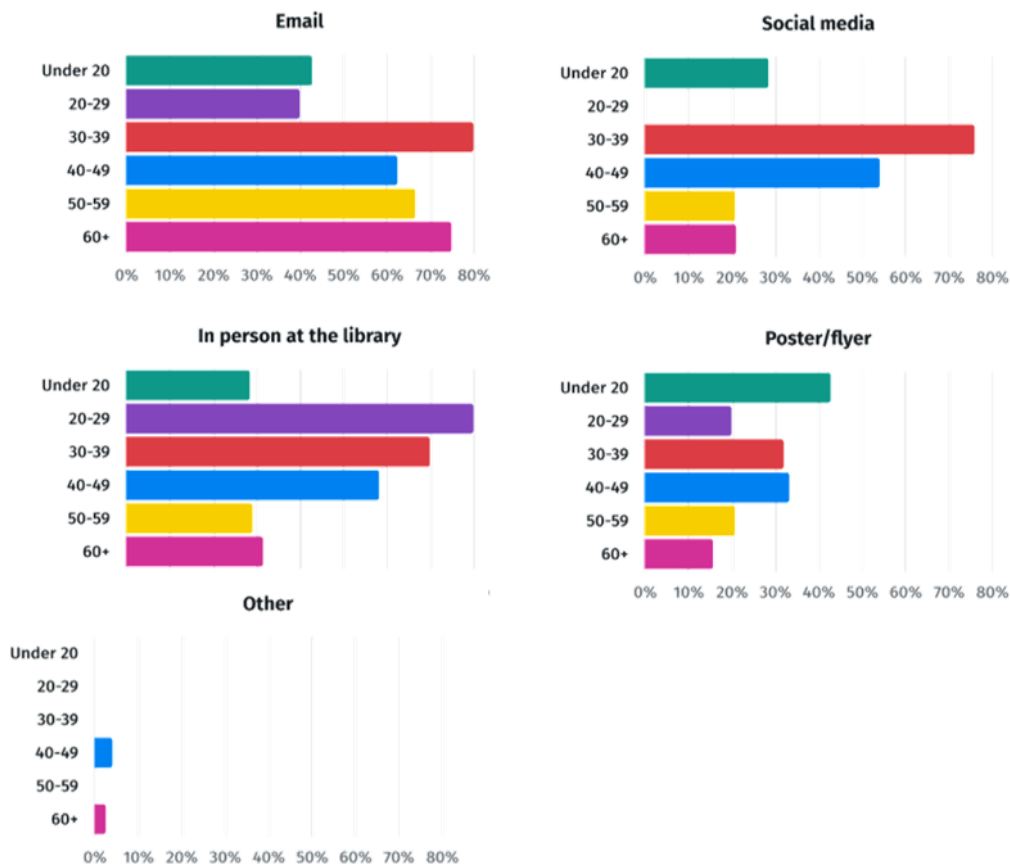


**Role: The library plays an important role in the local area****Relevance: The library is relevant to my needs****6. Overall, how satisfied are you with the service you receive from staff?**

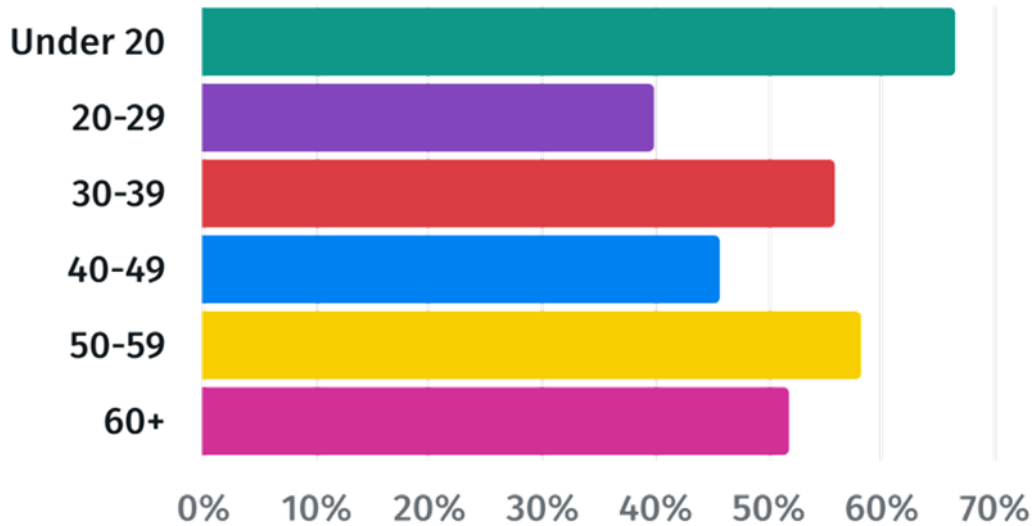
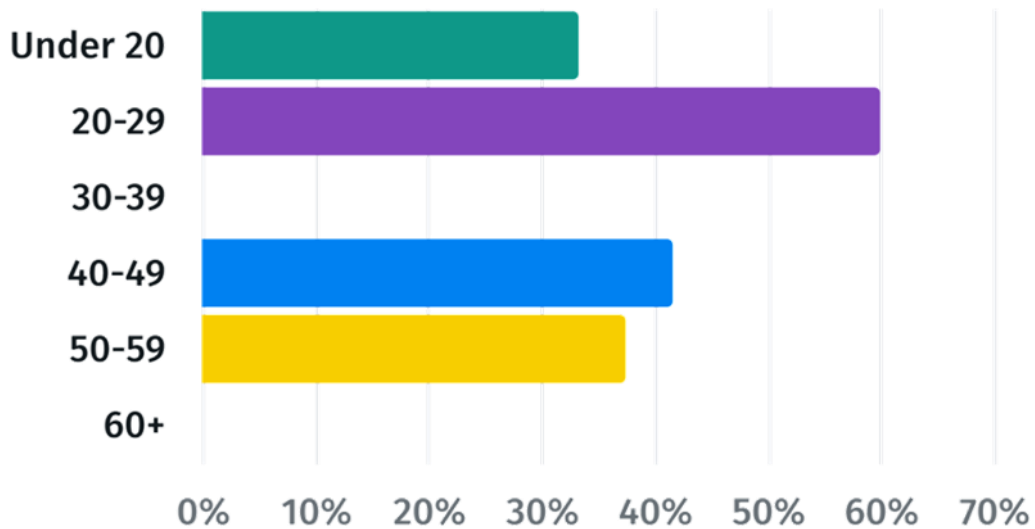
**7. We would like to understand more about what's most important to you when you visit the library. Please choose your TOP THREE most important things.**

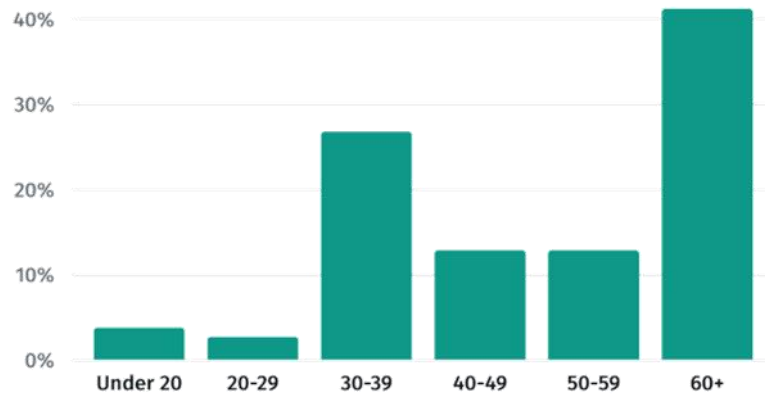


**Use internet, computers, printers and photocopiers****WiFi access****Learning about computers and technology learning sess****Other****8. When are you most likely to visit the library on a weekday?****9am - 12pm****12pm - 3pm****3pm - 5pm****5pm - 7pm****I do not visit the library on weekdays**

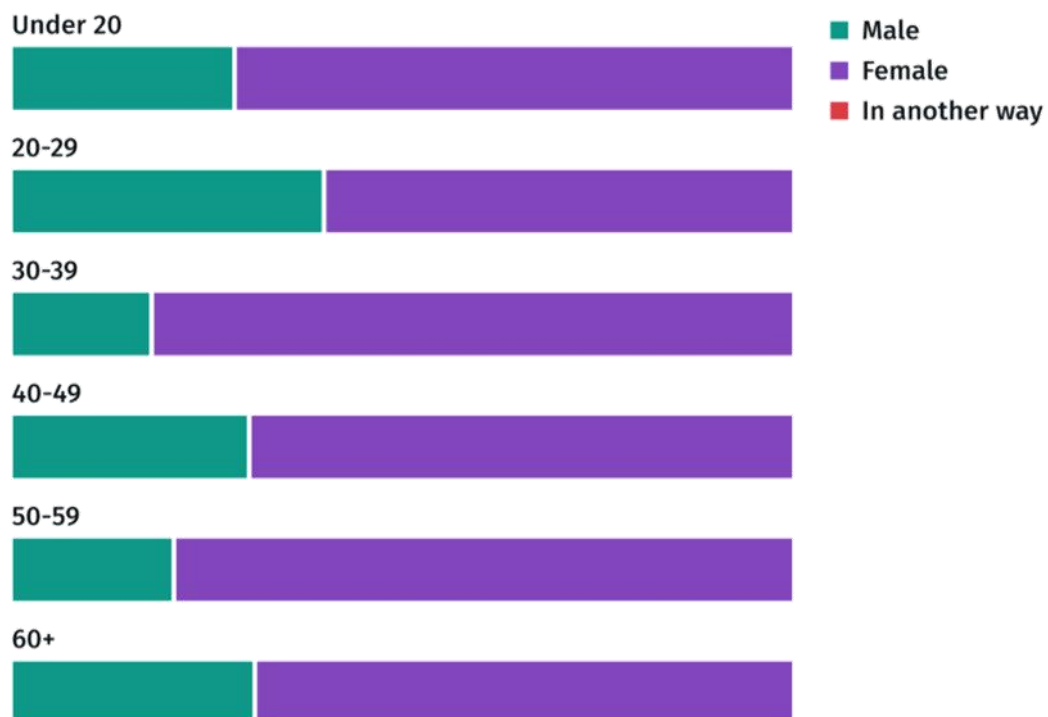
**9. When are you most likely to visit the library on a Saturday?****10. How do you want to find out about library news, events or programs?**

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

**12. What is your postcode?****6152****6151****Responses: 186**

**13. What is your age?****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?**