



## **SHIRE OF PEPPERMINT GROVE**

# **ATTACHMENTS**

**Ordinary Council Meeting**

**December 2025**

Attachments for 8.3.1 and 8.3.2 only

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### **SUBJECT HEADING**

8.3.1	List of accounts paid – 30 November 2025.....
8.3.1	Credit cards – November 2025.....
8.3.2	Monthly Financial Report – November 2025.....

Payment / Invoice	Date	Description	Amount
<b>EFT Payment</b>			
<b>EFT Payment - EFT00101</b>			
<b>1 - Australia Post</b>			
1014348250	03/11/25	Parcel postage	72.77
		<b>Total 1</b>	<b>72.77</b>
<b>2233 - EASISALARY PTY LTD</b>			
	30/10/25	Salary Sacrifice	682.85
	30/10/25	Salary Sacrifice	1,102.47
	30/10/25	Salary Sacrifice	53.61
		<b>Total 2233</b>	<b>1,838.93</b>
<b>2414 - Open Systems Technology Pty Ltd (Council First)</b>			
SI009337	27/10/25	STP Transactions - Sept 25	35.20
SI009330	24/10/25	Microsoft 365 - Nov 25	1,438.70
		<b>Total 2414</b>	<b>1,473.90</b>
<b>3002 - Winc Australia Pty Ltd</b>			
9048889781	07/10/25	stationery as ordered online	496.76
PO00623			
904889780	07/10/25	stationery as ordered online	14.23
PO00623			
		<b>Total 3002</b>	<b>510.99</b>
<b>3015 - CREATION LANDSCAPE SUPPLIES</b>			
7174 PO00625	13/10/25	Soil supplies for street tree establishment	241.20
		<b>Total 3015</b>	<b>241.20</b>
<b>3027 - PORT PRINTING</b>			
INV112375	27/10/25	DL print run of Carols invites for residents	221.65
PO00642			
		<b>Total 3027</b>	<b>221.65</b>
<b>3051 - TEMPTATIONS CATERING</b>			
E31517 PO00588	21/10/25	Meal catering x 2 per month at \$460 per night	273.64
		<b>Total 3051</b>	<b>273.64</b>
<b>3120 - Westbooks</b>			
352079 PO00582	17/10/25	Books as purchased online	1,669.87
352252 PO00649	24/10/25	adult book purchases	1,169.50
		<b>Total 3120</b>	<b>2,839.37</b>
<b>3357 - Fasta Couriers &amp; Taxi Trucks</b>			
318921	15/10/25	Agenda courier to Subiaco 10/10/25	30.72
		<b>Total 3357</b>	<b>30.72</b>
<b>3453 - SHRED-X PTY LTD</b>			
0242593 PO00656	14/10/25	Admin - Secure document destruction bin	110.51
		<b>Total 3453</b>	<b>110.51</b>
<b>3808 - Market Creations Agency</b>			
JH27-1 PO00639	21/10/25	Domain registration renewal - library	495.00
		<b>Total 3808</b>	<b>495.00</b>
<b>3877 - Risk Protect Security Services Pty Ltd</b>			
IV00001951	03/11/25	2 Security Patrol cars for Halloween and a report of any	1,045.00
PO00578		anti social behaviour	
		<b>Total 3877</b>	<b>1,045.00</b>
<b>3878 - Market Creations Technology Pty Ltd T/as Intergrated ICT</b>			
39757	01/10/25	Backup Storage - September 25	344.72
39625	01/10/25	Managed Endpoint Protection - Sept 25	677.60
39539	01/10/25	Managed Service Agreement - Sept 25	1,067.00
40180	31/10/25	M365 Licensing - Oct 25	470.31

# Accounts Paid - November 2025

Payment / Invoice	Date	Description	Amount
39938	31/10/25	Managed service agreement - Oct 25	1,067.00
39965	31/10/25	Managed Endpoint Protection - Oct 25	1,797.40
39937	31/10/25	Managed service agreement - Oct 25	1,827.76
39966	31/10/25	Managed endpoint protection - Oct 25	677.60
39862 PO00617	27/10/25	Server room maintenance	1,369.50
40208	31/10/25	Backup storage Oct 25	344.72
39300CN	01/10/25	Phishing campaign Nov 24-Aug 25	-1,430.00
		<b>Total 3878</b>	<b>8,213.61</b>
<b>3887 - People Sense Pty Ltd T/as Altius</b>			
55971 PO00638	20/10/25	Annual Management fee	692.38
		<b>Total 3887</b>	<b>692.38</b>
<b>3892 - Telstra Limited</b>			
4074199284 OCT 25	10/10/25	Works Admin Oct 25	40.00
6362254800 OCT 25	08/10/25	Depot NBN Oct 25	75.00
4074199292 OCT 25 1	08/10/25	T Whitham - Oct 25	112.00
		<b>Total 3892</b>	<b>227.00</b>
<b>3943 - Pay@bility Pty Ltd T/A Benefit@bility</b>			
	30/10/25	Salary Sacrifice	767.83
		<b>Total 3943</b>	<b>767.83</b>
<b>4001 - Food Technology Services Pty Ltd</b>			
000000128 PO00531	05/11/25	Provision of Environmental Health Services for 2025-26	348.10
		<b>Total 4001</b>	<b>348.10</b>
<b>448 - LANDGATE</b>			
1522367	03/11/25	Online shop	32.60
		<b>Total 448</b>	<b>32.60</b>
<b>52 - Iron Mountain Australia Group Pty Ltd</b>			
AUD765373	31/10/25	Business Storage - Nov 25	16.94
		<b>Total 52</b>	<b>16.94</b>
<b>693 - Clean City Group Pty Ltd</b>			
1846 PO00636	20/10/25	Watering of newly planted tree Oct-April 2026	715.00
1850 PO00643	30/10/25	Delivery of Carols by Candlelight invites to residents	412.50
1852 PO00636	04/11/25	Watering of newly planted tree Oct-April 2026	715.00
1851 PO00494	03/11/25	Bin Return Service FY25.26	1,314.50
		<b>Total 693</b>	<b>3,157.00</b>
<b>804 - DEPT OF FIRE &amp; EMERGENCY SERVICES (DFES)</b>			
160178	30/10/25	2025/26 ESL Income LG	6,535.27
		<b>Total 804</b>	<b>6,535.27</b>
<b>867 - DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY</b>			
251105 BSL OCT 25	05/11/25	BA2025/00027 33R Irvine Street	209.45
		<b>Total 867</b>	<b>209.45</b>
<b>883 - FujiFilm Business Innovations Australia PtyLtd</b>			
CZ060091	31/10/25	AC3570-4 S No.138835 - Oct 25	518.30
		<b>Total 883</b>	<b>518.30</b>
<b>V00006 - McLeods Lawyers Pty Ltd</b>			
148204	31/10/25	Planning matter	17,401.27
148030	28/10/25	Planning matter	1,092.08
		<b>Total V00006</b>	<b>18,493.35</b>
<b>V00009 - Landscape and Maintenance Solutions</b>			

# Accounts Paid - November 2025

Payment / Invoice	Date	Description	Amount
INV-5104 PO00501	04/11/25	Manners Hill Park - Mowing Services FY25.26	13,775.30
		<b>Total V00009</b>	<b>13,775.30</b>
<b>V00067 - BrightMark Group Pty Ltd</b>			
0005818 PO00542	30/10/25	Cleaning of Depot Office - Jul 25	10,828.95
		<b>Total V00067</b>	<b>10,828.95</b>
<b>V00068 - FUJIFILM IT SERVICES (Codeblue Australia Pty Ltd)</b>			
CBAU1280576	17/10/25	Private IP Services - Oct 25	1,848.00
CBAU1280795	31/10/25	Telephony Agreement - Oct 25	407.00
		<b>Total V00068</b>	<b>2,255.00</b>
<b>V00094 - AMPAC DEBT RECOVERY (WA) PTY LTD</b>			
122677 PO00655	01/10/25	Debt collection	1,148.40
		<b>Total V00094</b>	<b>1,148.40</b>
<b>V00115 - JBR Rose Pty Ltd</b>			
INV-0157 PO00612	01/10/25	CBW full day presentation 2025	801.90
		<b>Total V00115</b>	<b>801.90</b>
<b>V00123 - Simone Anagnastaxis</b>			
251031 REFUND	31/10/25	MHP Refund - Simone Anagnostaxis	550.00
MHP SIMONE A			
		<b>Total V00123</b>	<b>550.00</b>
		<b>Total EFT00101</b>	<b>77,725.06</b>
<b>EFT Payment - EFT00102</b>			
<b>3000 - SuperChoice Aware Superannuation</b>			
PJ000279	13/11/25	FORTNIGHT 2026-10 - From Payroll	6,023.70
SUPER NOV 25	13/11/25	Superannuation Contribution	15,334.22
		<b>Total 3000</b>	<b>21,357.92</b>
		<b>Total EFT00102</b>	<b>21,357.92</b>
<b>EFT Payment - EFT00103</b>			
<b>162 - Western Metropolitan Regional Council</b>			
M-2511242	01/11/25	WMRC Tip Passes	7,966.48
VV251031-4	01/11/25	Verge Valet - Bulk Waste Services FY25.26	6,469.59
PO00505			
		<b>Total 162</b>	<b>14,436.07</b>
<b>1933 - KONE ELEVATORS PTY LTD</b>			
198059167	01/11/25	CN KONE lift maintenance	-882.98
196213659	01/11/25	KONE lift maintenance & 4G data service Jul-Dec 2025 - Library	1,502.69
PO00557			
		<b>Total 1933</b>	<b>619.71</b>
<b>2233 - EASISALARY PTY LTD</b>			
	13/11/25	Salary Sacrifice	682.85
	13/11/25	Salary Sacrifice	1,102.47
	13/11/25	Salary Sacrifice	53.61
		<b>Total 2233</b>	<b>1,838.93</b>
<b>2414 - Open Systems Technology Pty Ltd (Council First)</b>			
SI009348	11/11/25	CouncilFirst Subscription Dec 25	7,831.27
SI009363	19/11/25	Professional Services - Oct 25	3,575.00
		<b>Total 2414</b>	<b>11,406.27</b>
<b>300 - VEOLIA RECYCLING &amp; RECOVERY (PERTH) PTY LTD</b>			
61471754	01/11/25	Depot Waste - Skip Bin	263.64
PO00497			
167957 PO00503	01/11/25	Residential Waste - MSW	22,672.06

# Accounts Paid - November 2025

Payment / Invoice	Date	Description	Amount
		<b>Total 300</b>	<b>22,935.70</b>
<b>3002 - Winc Australia Pty Ltd</b>			
9049199337 PO00661	17/11/25	Stationery as ordered online	630.05
		<b>Total 3002</b>	<b>630.05</b>
<b>3045 - DORMAKABA AUSTRALIA PTY LTD</b>			
35WA1397805 PO00641	05/11/25	Main Entry Doors - L & R battery replacement	319.33
35WA1397806 PO00641	05/11/25	Main Entry Doors - L & R battery replacement	671.33
		<b>Total 3045</b>	<b>990.66</b>
<b>3051 - TEMPTATIONS CATERING</b>			
E31506 PO00588	11/11/25	Meal catering x 2 per month at \$460 per night	459.36
		<b>Total 3051</b>	<b>459.36</b>
<b>3120 - Westbooks</b>			
352551 PO00658	06/11/25	books as purchased online	683.13
352549 PO00582	06/11/25	Books as purchased online	287.69
		<b>Total 3120</b>	<b>970.82</b>
<b>3233 - THE CHURCHES COMMISSION ON EDUCATION T/A YOUTHCARE</b>			
ARINV05795 PO00654	05/11/25	Donation to Youthcare	1,650.00
		<b>Total 3233</b>	<b>1,650.00</b>
<b>3261 - STEWART FARLEY E063</b>			
251119 REIMBURSEMENT	19/11/25	Refund for junior book purchase	397.00
		<b>Total 3261</b>	<b>397.00</b>
<b>3357 - Fasta Couriers &amp; Taxi Trucks</b>			
319383	01/11/25	Agenda courier to Subiaco 17/10/25	123.19
319799	15/11/25	Agenda courier to Subiaco 7/11/25	72.47
		<b>Total 3357</b>	<b>195.66</b>
<b>3679 - PORSCHE CLUB OF WA</b>			
251119 REFUND MHP PORSCHE CLUB	19/11/25	251119 REFUND MHP PORSCHE CLUB	1,000.00
		<b>Total 3679</b>	<b>1,000.00</b>
<b>3868 - Dugite Earthmoving Pty Ltd T/as J&amp;V Earthmoving</b>			
INV-1606 PO00592	18/11/25	pot hole repairs to laneways	5,115.00
		<b>Total 3868</b>	<b>5,115.00</b>
<b>3892 - Telstra Limited</b>			
4074199284 NOV 25	10/11/25	Keane Point - Nov 25	40.00
4074199292 NOV 25	10/11/25	T Whitham - Nov 25	10.59
4074199292 CN	10/11/25		
6362254800 NOV 25	08/11/25	Depot NBN - Nov 25	75.00
		<b>Total 3892</b>	<b>197.41</b>
<b>3943 - Pay@bility Pty Ltd T/A Benefit@bility</b>			
	13/11/25	Salary Sacrifice	767.83
		<b>Total 3943</b>	<b>767.83</b>
<b>3998 - Professional Tree Surgeons</b>			
2536 PO00490	16/11/25	Street tree maintenance services FY25.26	742.50
2546 PO00490	17/11/25	Street tree maintenance services FY25.26	7,788.00
		<b>Total 3998</b>	<b>8,530.50</b>

# Accounts Paid - November 2025

Payment / Invoice	Date	Description	Amount
<b>693 - Clean City Group Pty Ltd</b>			
1845 PO00494	01/11/25	Bin Return Service FY25.26	1,424.50
1848 PO00494	01/11/25	Bin Return Service FY25.26	1,149.50
1849 PO00636	04/11/25	Watering of newly planted tree Oct-April 2026	715.00
1855 PO00494	10/11/25	Bin Return Service FY25.26	1,144.00
1860 PO00494	17/11/25	Bin Return Service FY25.26	1,309.00
1859 PO00636	17/11/25	Watering of newly planted tree Oct-April 2026	715.00
1856 PO00636 2	17/11/25	Watering of newly planted tree Oct-April 2026	715.00
		<b>Total 693</b>	<b>7,172.00</b>
<b>V00052 - Catering - Royal Freshwater Bay Yacht Club</b>			
86245 PO00653	01/11/25	Community day lunch	6,430.00
		<b>Total V00052</b>	<b>6,430.00</b>
<b>V00060 - NAPOLEON PAPIER &amp; CO</b>			
3854646631848791 PO00657	01/11/25	magazines as selected	476.87
385438643866 PO00657	01/11/25	magazines as selected	221.23
		<b>Total V00060</b>	<b>698.10</b>
<b>V00106 - NAJA Business Consulting Services</b>			
INV-01025 PO00549	01/11/25	Strategic Property Review - Project Inception Meeting	5,178.20
		<b>Total V00106</b>	<b>5,178.20</b>
<b>V00126 - Meliesse Agapitos</b>			
251119 REFUND MHP M AGAPITOS	19/11/25	251119 REFUND MHP M Agapitos	550.00
		<b>Total V00126</b>	<b>550.00</b>
<b>V00128 - Patton Building</b>			
251119 REFUND BA2020-	19/11/25	251119 REFUND BA2020-00037 & BA2019-00038 14 The Esplanade	2,000.00
		<b>Total V00128</b>	<b>2,000.00</b>
<b>V00130 - Kerry Maloney E0028</b>			
251119 REIMBURSEMENT KERRY MALONEY	19/11/25	Refund for Seniors Morning Tea Refreshments	104.00
		<b>Total V00130</b>	<b>104.00</b>
<b>V00131 - Tooltime Construction</b>			
251119 REFUND BA2025.00006 64 LEAKE	19/11/25	251119 REFUND BA2025.00006 64 LEAKE ST	1,000.00
		<b>Total V00131</b>	<b>1,000.00</b>
<b>V00132 - Domenica Nominees Pty Ltd</b>			
251120 REIMBURSEMENT FRANK WILSON	20/11/25	Reimbursement for Xmas party - Frank Wilson	93.50
		<b>Total V00132</b>	<b>93.50</b>
		<b>Total EFT00103</b>	<b>95,366.77</b>
<b>EFT Payment - EFT00104</b>			
<b>3029 - Australian Taxation Office</b>			
PJ000257	02/10/25	FORTNIGHT 2026- 7 - From Payroll	17,760.00
PJ000265	16/10/25	FORTNIGHT 2026- 8 - From Payroll	17,548.00
PJ000273	30/10/25	FORTNIGHT 2026- 9 - From Payroll	18,060.00
	01/11/25	GST OCTOBER Settlement	33,894.00
	01/11/25	GST OCTOBER Settlement	-26,194.00
		<b>Total 3029</b>	<b>61,068.00</b>
		<b>Total EFT00104</b>	<b>61,068.00</b>

# Accounts Paid - November 2025

Payment / Invoice	Date	Description	Amount
<b>EFT Payment - EFT00105</b>			
<b>3000 - SuperChoice Aware Superannuation</b>			
PJ000284	27/11/25	FORTNIGHT 2026-11 - From Payroll	5,710.82
SUPER NOV 25 2	27/11/25	Superannuation Contribution	14,411.88
		<b>Total 3000</b>	<b>20,122.70</b>
		<b>Total EFT00105</b>	<b>20,122.70</b>
<b>Grand Total - EFT Payment</b>			<b>\$ 275,640.45</b>
<b>Other - DD00111</b>			
<b>123 - Synergy</b>			
2026580381	03/11/25	Streetlights (2) 28/9/25-27/10/25	41.80
		<b>Total 123</b>	<b>41.80</b>
		<b>Total DD00111</b>	<b>41.80</b>
<b>Other - DD00112</b>			
<b>123 - Synergy</b>			
2054531461	01/11/25	Electricity 12/9/25-9/10/25	5,359.35
		<b>Total 123</b>	<b>5,359.35</b>
		<b>Total DD00112</b>	<b>5,359.35</b>
<b>Other - DD00113</b>			
<b>123 - Synergy</b>			
2002652306	03/11/25	Streetlights 25/9/25-24/10/25	3,616.33
		<b>Total 123</b>	<b>3,616.33</b>
		<b>Total DD00113</b>	<b>3,616.33</b>
<b>Other - DD00114</b>			
<b>123 - Synergy</b>			
3000245947	01/11/25	Depot Electricity 31/6/25-26/9/25	568.87
		<b>Total 123</b>	<b>568.87</b>
		<b>Total DD00114</b>	<b>568.87</b>
<b>Grand Total - Direct Debit</b>			<b>\$ 9,586.35</b>
<b>Other - CC00017</b>			
<b>3084 - Shire Credit Cards -NAB Visa flexi purchase</b>			
DB CEO 30 SEPT	01/11/25	DB CEO 30 SEPT TO 28 OCT 2025	6.82
TO 28 OCT 2025			
RY DEPOT 30	01/11/25	RY DEPOT 30 SEPT TO 28 OCT 25	208.99
SEPT TO 28 OCT			
25			
TW DEPOT 30	01/11/25	TW DEPOT 30 SEPT TO 28 OCT 2025	532.88
SEPT TO 28 OCT			
2025			
JC MCCS 30	01/11/25	JC MCCS 30 SEPT TO 28 OCT 2025	881.21
SEPT TO 28 OCT			
2025			
DN DEPOT 30	01/11/25	DN DEPOT 30 SEPT TO 28 OCT 2025	6.82
SEPT TO 28 OCT			
2025			
MP DEPOT 30	01/11/25	MP DEPOT 30 SEPT TO 28 OCT 2025	6.82
SEPT TO 28 OCT			
2025			
PA ADMIN 30	01/11/25	PA ADMIN 30 SEPT TO 28 OCT 2025	722.95
SEPT TO 28 OCT			
2025			
LH ALS 30 SEPT	01/11/25	LH ALS 30 SEPT TO 28 OCT 2025	2,079.04
TO 28 OCT 2025			
JG MDS 30 SEPT	01/11/25	JG MDS 30 SEPT TO 28 OCT 2025	993.22
TO 28 OCT 2025			

# Accounts Paid - November 2025

Payment / Invoice	Date	Description	Amount
NAB VISA FEES OCT 25	01/11/25	NAB VISA FEES OCT 25	110.00
SF CLS 30 SEPT TO 28 OCT 2025	01/11/25	SF CLS 30 SEPT TO 28 OCT 2025	2,917.76
		<b>Total 3084</b>	<b>8,466.51</b>
		<b>Total CC00017</b>	<b>8,466.51</b>
		<b>Grand Total - Credit Cards</b>	<b>\$ 8,466.51</b>
<b>Other - BPAY007</b>			
<b>3178 - DEPT OF TRANSPORT (Registration VEHICLE SERVICES)</b>			
251120 B1640	20/11/25	Annual Fleet Schedule 2026	1,619.95
		<b>Total 3178</b>	<b>1,619.95</b>
		<b>Total BPAY007</b>	<b>1,619.95</b>
<b>Other - BPAY008</b>			
<b>3158 - City of Nedlands</b>			
72605	30/10/25	Building services provided - 24/25	4,207.50
		<b>Total 3158</b>	<b>4,207.50</b>
		<b>Total BPAY008</b>	<b>4,207.50</b>
		<b>Grand Total - Bpay</b>	<b>\$ 5,827.45</b>
		<b>Grand Total - Payroll</b>	<b>\$ 121,948.48</b>
		<b>Grand Total - Bank Charges</b>	<b>\$ 560.10</b>
		<b>Grand Total - November 2025</b>	<b>\$ 422,029.34</b>



Shire of Peppermint Grove



DEC 03 2025

RECEIVED

8.3.1



049/2034

SHIRE OF PEPPERMINT GROVE  
ATTN: JEREMY CLAPHAM  
PO BOX 221  
COTTESLOE WA 6011

**Statement Period:** 29 October 2025 to 28 November 2025  
**Company Account No:** 4715 2799 0002 0601  
**Facility Limit:** \$50,000

**Statement for**  
**NAB Visa Purchasing**

*NAB Purchasing & Corporate Card Support - GPO Box 9992 Melbourne Victoria 3001  
Phone: 13 10 12 between 7am and 9pm AEST, Monday to Friday,  
8am and 6pm AEST, Saturday and Sunday  
Email: [corporatecardsupport@nab.com.au](mailto:corporatecardsupport@nab.com.au)  
Lost & Stolen Cards: 1800 033 103 (24 Hrs, 7 Days a Week)*

**Your Account Summary**

Balance from  
Previous Statement

**\$8,466.51 DR**

Payments and  
Other Credits

**\$8,466.51 CR**

Purchases,  
Cash Advances

**\$8,167.48 DR**

Interest and  
Other Charges

**\$178.20 DR**

**Closing Balance**

**\$8,345.68 DR**

*See reverse for transaction details*

YOUR REQUIRED PAYMENT OF **\$8,345.68 WILL BE  
DEBITED TO ACCOUNT 000086492- 0000508232566 ON  
THE DUE DATE 09/12/2025 AS PER OUR AGREEMENT.**

**Transaction Record For: Billing Account**

Date	Amount A\$	Details	Explanation	Cost Coding	GST / FBT Paid	Reference
10 Nov 2025	<b>\$8,466.51 CR</b>	<b>DIRECT DEBIT PAYMENT</b>				<b>74715275311</b>
<b>Total for this Period:</b>	<b>\$8,466.51 CR</b>					

**Cardholder Summary**

Cardholder Account	Cardholder Name	Credit Limit	Payments and other Credits (A)	Purchases and Cash Advances (B)	Interest and Other Charges (C)	Net Totals (B+C-A)
4715-2766-5871-3858	FEE ACCT 000217852-0	\$0	\$0.00	\$0.00	\$110.00	\$110.00
4715-2766-5873-6875	MR DONOVAN NORGARD	\$5,000	\$0.00	\$0.00	\$6.82	\$6.82
4715-2766-5873-6883	MR STEWART FARLEY	\$3,000	\$0.00	\$2,913.57	\$6.82	\$2,920.39
4715-2766-5955-5241	MR DONALD S BURNETT	\$10,000	\$0.00	\$2,058.22	\$6.82	\$2,065.04
4715-2766-6054-1719	MR TIMOTHY CHARLES W	\$1,000	\$0.00	\$643.84	\$6.82	\$650.66
4715-2766-6054-1727	MR ROBERT IAIN YOUNG	\$1,000	\$0.00	\$533.67	\$6.82	\$540.49
4715-2766-6149-3555	JOEL LEE DIETER GAJI	\$5,000	\$0.00	\$11.35	\$6.82	\$18.17
4715-2766-6217-2539	MR JEREMY CHARLES CL	\$5,000	\$0.00	\$465.02	\$6.82	\$471.84
4715-2766-6248-2078	MS PENNY ASKIN	\$500	\$0.00	\$96.50	\$6.82	\$103.32
4715-2767-0252-3964	MR LANCE HOPKINSON	\$5,000	\$0.00	\$1,445.31	\$6.82	\$1,452.13
4715-2767-0261-3815	MR MURRAY JOHN PERCA	\$5,000	\$0.00	\$0.00	\$6.82	\$6.82
<b>4715-2799-0002-0601</b>	<b>BILLING ACCOUNT</b>	<b>\$0</b>	<b>\$8,466.51</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,466.51 CR</b>
			<b>\$8,466.51</b>	<b>\$8,167.48</b>	<b>\$178.20</b>	<b>\$120.83 CR</b>

Transaction Type	Annual Percentage Rate	Daily Percentage Rate
Purchase	0.000%	0.00000%



Shire of Peppermint Grove

National Australia Bank Limited  
ABN 12 004 044 937

Australian Credit Licence 230686

November 29, 2025

DEC 09 2025

RECEIVED



049 00755.2175.01

Attn: Jeremy Clapham  
Shire of Peppermint Grove  
PO Box 221  
Cottesloe  
WA 6011

Cards Australia  
Corporate Cards  
GPO Box 9992  
Melbourne VIC 3001  
Telephone 13 10 12  
Fax 1300 6565 19

## TAX INVOICE

**Invoice date:** 29/11/2025  
**Invoice number:** I21785225333

Description	No of Users	User Fee inc GST	Total Amount Inc GST
November 2025 FlexiPurchase User Fee*	10	\$6.82	\$68.20
November 2025 Maintenance Fee			\$110.00
<b>Total Amount</b>			<b>\$178.20</b>
* This appears on your statement as "CC FP USER FEE"			<b>Total GST</b> \$16.20

**Do not send a cheque.**

The bank has charged your National Purchasing Card Account for the FlexiPurchase User Fee on the last cycle date.

The bank has charged your National Purchasing Card Account for the Monthly Maintenance Fee on the 1<sup>st</sup> business day after the last cycle date.

If you have any queries with this Fee Invoice please email [corporatecardsupport@nab.com.au](mailto:corporatecardsupport@nab.com.au).

Thanks,

NAB



## Statement for NAB

**Statement Period:** 29 Oct 2025 to 28 Nov 2025

**Cardholder Name:** Donald Burnett



### JSKR VISA Purchasing Card (Client Expenses)

<b>Date</b>	<b>Details</b>	<b>Approval</b>	<b>Receipt Amount (\$AUD)</b>					
			<b>GL Code</b>	<b>CC Code</b>	<b>Department</b>	<b>Net</b>	<b>Tax</b>	<b>Gross</b>
03 Nov 2025	Woolworths/Cottesloe Grov Cottesloe	Approval Req'd				\$38.00		
	22850 420 1001 Purchase Woolworths/Cottesloe Grov catering					\$34.55	\$3.45	\$38.00
03 Nov 2025	Subway Mosman Park Mosman Park	Approval Req'd				\$106.60		
	22850 420 1001 Purchase Subway Mosman Park catering					\$96.91	\$9.69	\$106.60
06 Nov 2025	Local Governement Mana Mt Hawthorn	Approval Req'd				\$1,640.00		
	20140 420 1001 Purchase Local Governement Mana LG Pro conference					\$1,490.91	\$149.09	\$1,640.00
07 Nov 2025	Anaconda Mandurah Mandurah	Approval Req'd				\$59.98		
	22850 420 1001 Purchase Anaconda Mandurah Christmas expenses					\$54.53	\$5.45	\$59.98
07 Nov 2025	Spotlight 104 Mandurah Nort	Approval Req'd				\$10.20		
	22850 420 1001 Purchase Spotlight 104 Frames for Alston					\$9.27	\$0.93	\$10.20
07 Nov 2025	Bunnings 467000 Greenfields	Approval Req'd				\$56.97		
	22240 420 1001 Purchase Bunnings 467000 Hooks for chamber pictures					\$51.79	\$5.18	\$56.97
24 Nov 2025	Woolworths/Cottesloe Grov Cottesloe	Approval Req'd				\$60.99		
	22850 420 1001 Purchase Woolworths/Cottesloe Grov Christmas event					\$55.45	\$5.54	\$60.99
26 Nov 2025	Anaconda Mandurah Mandurah	Approval Req'd				\$29.99		
	22850 420 1001 Purchase Anaconda Mandurah Christmas event					\$27.26	\$2.73	\$29.99
28 Nov 2025	Account Fees	No Appr Req'd				\$6.82		
	22230 420 1001 Account Fees Cc Fp User Fee account fee					\$6.20	\$0.62	\$6.82

27 Nov 2025	Woolworths/Cottesloe Grov	Approval Req'd	<input checked="" type="checkbox"/>	\$55.49
	Cottesloe			
22240	420	1001	\$50.45	\$5.04
Purchase Woolworths/Cottesloe Grov				\$55.49
kitchen expenses			<b>Total for this period:</b>	
			<b>\$2,065.04</b>	

**Cardholder Declaration**

I declare that all purchases were authorised or necessarily incurred on behalf of the company.

Signature 

Dated 27/11/25

Employee ID: 5

**Approved By**

Signature 

Dated 8/12/25

**On Completion**

ALL Receipts should be attached to this form and then forwarded to your P-Card Administrator



FlexiPurchase  
Account Statement

Statement for NAB

**Statement Period:** 29 Oct 2025 to 28 Nov 2025

**Cardholder Name:** Donovan Norgard



**JSKR VISA Purchasing Card (Client Expenses)**

Date	Details		Approval	Receipt	Amount (\$AUD)				
	GL Code	CC Code			Net	Tax	Gross		
28 Nov 2025	Account Fees		No Appr Req'd	<input checked="" type="checkbox"/>	\$6.20	\$0.62	\$6.82		
	<i>Not Coded</i>	<i>Not Coded</i>	3001	Account Fees Cc Fp User Fee					
Total for this period:						\$6.82			

**Cardholder Declaration**

I declare that all purchases were authorised or necessarily incurred on behalf of the company.

Signature Employee absent Dated \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Employee ID: 169

**Approved By**

Signature  Dated 8/17/2025

**On Completion**

ALL Receipts should be attached to this form and then forwarded to your P-Card Administrator



## Statement for NAB

**Statement Period:** 29 Oct 2025 to 28 Nov 2025

**Cardholder Name:** Jeremy Clapham



### JSKR VISA Purchasing Card (Client Expenses)

Date	Details		Approval	Receipt	Amount (\$AUD)		
	GL Code	CC Code			Net	Tax	Gross
03 Nov 2025	Sp Ozcorp Cards St	Mona Vale	Approved	<input checked="" type="checkbox"/>	\$31.98		
22320	420	1001		\$29.07	\$2.91	\$31.98	
Purchase Sp Ozcorp Cards St							
Diary 2026							
03 Nov 2025	Woolworths/Cottesloe Grov	Cottesloe	Approved	<input checked="" type="checkbox"/>	\$5.95		
22240	420	1001		\$5.41	\$0.54	\$5.95	
Purchase Woolworths/Cottesloe Grov							
Kitchen supplies							
07 Nov 2025	Woolworths/Cottesloe Grov	Cottesloe	Approval Req'd	<input checked="" type="checkbox"/>	\$85.00		
22490	420	1001		\$77.27	\$7.73	\$85.00	
Purchase Woolworths/Cottesloe Grov							
Seniors morning tea							
06 Nov 2025	Jb Hi Fi Lakeside Jo	Joondalup	Approval Req'd	<input checked="" type="checkbox"/>	\$149.00		
22260	420	1001		\$135.45	\$13.55	\$149.00	
Purchase Jb Hi Fi Lakeside Jo							
PC attachments							
11 Nov 2025	Woolworths/Cottesloe Grov	Cottesloe	Approval Req'd	<input checked="" type="checkbox"/>	\$16.00		
22240	420	1001		\$14.55	\$1.45	\$16.00	
Purchase Woolworths/Cottesloe Grov							
Kitchen supplies							
11 Nov 2025	Woolworths/Cottesloe Grov	Cottesloe	Approval Req'd	<input checked="" type="checkbox"/>	\$13.15		

22240 420 1001 \$11.95 \$1.20 \$13.15

Purchase Woolworths/Cottesloe Grov

Kitchen supplies

---

15 Nov 2025 Adobe Sydney **Approval Req'd**  \$157.99

22240 420 1001 \$143.63 \$14.36 \$157.99

Purchase Adobe

Adobe monthly fee

---

17 Nov 2025 Woolworths/Cottesloe Grov **Approval Req'd**  \$5.95

Cottesloe

22240 420 1001 \$5.41 \$0.54 \$5.95

Purchase Woolworths/Cottesloe Grov

Kitchen supplies

---

28 Nov 2025 Account Fees **No Appr Req'd**  \$6.82

22230 420 1001 \$6.20 \$0.62 \$6.82

Account Fees Cc Fp User Fee

Bank fees

---

**Total for this period:** \$471.84

---

### Cardholder Declaration

I declare that all purchases were authorised or necessarily incurred on behalf of the company.

Signature  Dated 02/12/2025

Employee ID: E0031

### Approved By

Signature  Dated 2/12/2025

### On Completion

ALL Receipts should be attached to this form and then forwarded to your P-Card Administrator

## Statement for NAB

Statement Period: 29 Oct 2025 to 28 Nov 2025

Cardholder Name: Joel Lee Gajic



## JSKR VISA Purchasing Card (Client Expenses)

Date	Details		Approval	Receipt Amount (\$AUD)		
	GL Code	CC Code		Department	Net	Tax
05 Nov 2025	Woolworths/Cottesloe Grov Cottesloe	22240	1380	1001	\$5.82	\$0.58
	Purchase Woolworths/Cottesloe Grov Admin Office Milk					\$6.40
06 Nov 2025	Town Of Cambridge Floreat	20180	1010	2001	\$4.50	\$0.45
	Purchase Town Of Cambridge Parking for WALGA Planning Policy Committee meeting					\$4.95
28 Nov 2025	Account Fees	22230	1380	2001	\$6.20	\$0.62
	Account Fees Cc Fp User Fee bank fees					\$6.82
Total for this period:					\$18.17	

Cardholder Declaration

I declare that all purchases were authorised or necessarily incurred on behalf of the company.

Signature

Dated 9/12/2025

Employee ID: E0020

Approved By

Signature

Dated 9/12/2025On Completion

ALL Receipts should be attached to this form and then forwarded to your P-Card Administrator



Statement for NAB

**Statement Period:** 29 Oct 2025 to 28 Nov 2025

**Cardholder Name:** Lance Hopkinson



**JSKR VISA Purchasing Card (Client Expenses)**

Date	Details			Approval	Receipt Amount (\$AUD)	
	GL Code	CC Code	Department		Net	Tax
06 Nov 2025	Officeworks 0604 Fremantle			Approval Req'd	<input checked="" type="checkbox"/>	\$174.00
	22710	1030	4201		\$158.18	\$15.82
	Purchase Officeworks 0604				\$174.00	
	EXHIBITION FRAMES					
07 Nov 2025	Raeco Knoxfield			Approval Req'd	<input checked="" type="checkbox"/>	\$294.46
	22320	1150	4001		\$267.69	\$26.77
	Purchase Raeco				\$294.46	
	BOOK COVERING					
09 Nov 2025	Woolworths/Cottesloe Grov			Approval Req'd	<input checked="" type="checkbox"/>	\$11.65
	Cottesloe				\$11.65	
	22850	1150	4001		\$10.59	\$1.06
	Purchase Woolworths/Cottesloe Grov				\$11.65	
	KITCHEN SUPPLIES					
06 Nov 2025	Peppermint Grove News			Approval Req'd	<input checked="" type="checkbox"/>	\$232.50
	Peppermint Gr				\$232.50	
	22280	1150	4001		\$211.36	\$21.14
	Purchase Peppermint Grove News				\$232.50	
	LIBRARY NEWSPAPERS					
09 Nov 2025	Woolworths/Cottesloe Grov			Approval Req'd	<input checked="" type="checkbox"/>	\$4.00
	Cottesloe				\$4.00	
	22280	1150	4001		\$3.64	\$0.36
	Purchase Woolworths/Cottesloe Grov				\$4.00	
	SUNDAY NEWSPAPER					
10 Nov 2025	Woolworths/Cottesloe Grov			Approval Req'd	<input checked="" type="checkbox"/>	\$6.80
	Cottesloe				\$6.80	
	22850	1150	4001		\$6.18	\$0.62
	Purchase Woolworths/Cottesloe Grov				\$6.80	
	KITCHEN CLEANING					
11 Nov 2025	Kmart Mulgrave			Approval Req'd	<input checked="" type="checkbox"/>	\$124.00
	22530	1150	4001		\$112.73	\$11.27
	Purchase Kmart				\$124.00	
	ADULT BOOKS					
19 Nov 2025	Freshwaters Peppermint Gr			Approval Req'd	<input checked="" type="checkbox"/>	\$7.40

22850	1150	4001	\$6.73	\$0.67	\$7.40
Purchase Freshwaters					
Long WSLG meeting					
20 Nov 2025	Woolworths/Cottesloe Grov Cottesloe		<b>Approval Req'd</b>	<input checked="" type="checkbox"/>	\$5.40
22850	1150	4001	\$4.91	\$0.49	\$5.40
Purchase Woolworths/Cottesloe Grov					
MILK					
19 Nov 2025	Freshwaters Peppermint Gr		<b>Approval Req'd</b>	<input checked="" type="checkbox"/>	\$13.50
22850	1150	4001	\$12.27	\$1.23	\$13.50
Purchase Freshwaters					
WSLG MEETING					
23 Nov 2025	Canva* I04709-7226014 Surry Hills		<b>Approval Req'd</b>	<input checked="" type="checkbox"/>	\$209.90
22260	1150	4001	\$190.82	\$19.08	\$209.90
Purchase Canva* I04709-7226014					
CANVA ANNUAL SUBS					
23 Nov 2025	Woolworths/Cottesloe Grov Cottesloe		<b>Approval Req'd</b>	<input checked="" type="checkbox"/>	\$4.00
22280	1150	4001	\$3.64	\$0.36	\$4.00
Purchase Woolworths/Cottesloe Grov					
SUNDAY NEWSPAPER					
25 Nov 2025	Sq *the Flower Place Buss Busselton		<b>Approval Req'd</b>	<input checked="" type="checkbox"/>	\$100.00
22850	1150	4001	\$90.91	\$9.09	\$100.00
Purchase Sq *the Flower Place Buss					
FLOWERS FOR GEOFFS DAD					
26 Nov 2025	Woolworths/Cottesloe Grov Cottesloe		<b>Approval Req'd</b>	<input checked="" type="checkbox"/>	\$20.70
22850	1150	4001	\$18.82	\$1.88	\$20.70
Purchase Woolworths/Cottesloe Grov					
JP SUPPLIES					
27 Nov 2025	Bigw Online Bella Vista		<b>Approval Req'd</b>	<input checked="" type="checkbox"/>	\$237.00
22530	1150	4001	\$215.45	\$21.55	\$237.00
Purchase Bigw Online					
ADULT BOOKS					
28 Nov 2025	Account Fees		<b>No Appr Req'd</b>	<input checked="" type="checkbox"/>	\$6.82
22230	1150	4001	\$6.20	\$0.62	\$6.82
Account Fees Cc Fp User Fee					
bank fees					
Total for this period:					
\$1,452.13					

#### Cardholder Declaration

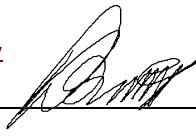
I declare that all purchases were authorised or necessarily incurred on behalf of the company.

Signature 

Dated 02/12/2025

Employee ID: 60

Approved By

Signature 

Dated 2/12/2025

**On Completion**

ALL Receipts should be attached to this form and then forwarded to your P-Card Administrator



FlexiPurchase  
Account Statement

Statement for NAB

**Statement Period:** 29 Oct 2025 to 28 Nov 2025

**Cardholder Name:** Murray Percasky



**JSKR VISA Purchasing Card (Client Expenses)**

Date	Details		Approval	Receipt	Amount (\$AUD)		
	GL Code	CC Code			Net	Tax	Gross
28 Nov 2025	Account Fees		No Appr Req'd	<input checked="" type="checkbox"/>	\$6.20	\$0.62	\$6.82
	<i>Not Coded</i>	<i>Not Coded</i>	<i>Not Coded</i>				
	Account Fees Cc Fp User Fee						
	Total for this period:						\$6.82

**Cardholder Declaration**

I declare that all purchases were authorised or necessarily incurred on behalf of the company.

Signature Employee absent Dated \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Employee ID: E0042

**Approved By**

Signature  Dated 8/12/2025

**On Completion**

ALL Receipts should be attached to this form and then forwarded to your P-Card Administrator



## Statement for NAB

**Statement Period:** 29 Oct 2025 to 28 Nov 2025

**Cardholder Name:** Penny Askin

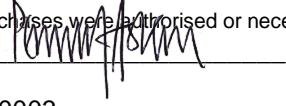


### JSKR VISA Purchasing Card (Client Expenses)

Date	Details	Approval	Receipt Amount (\$AUD)		
GL Code	CC Code	Department	Net	Tax	Gross
29 Oct 2025	Woolworths/Cottesloe Grov Cottesloe 22240 420 1001 Purchase Woolworths/Cottesloe Grov Shire Kitchen Supplies	Approved	<input checked="" type="checkbox"/>		\$5.95
20 Nov 2025	Woolworths/Cottesloe Grov Cottesloe 22240 420 1001 Purchase Woolworths/Cottesloe Grov Kitchen Shire supplies & Chambers soft drinks	Approved	<input checked="" type="checkbox"/>		\$54.05
24 Nov 2025	Woolworths/Cottesloe Grov Cottesloe 22240 420 1001 Purchase Woolworths/Cottesloe Grov Shire Kitchen Supplies	Approved	<input checked="" type="checkbox"/>		\$27.45
27 Nov 2025	Woolworths/Cottesloe Grov Cottesloe 22240 420 1001 Purchase Woolworths/Cottesloe Grov Shire Kitchen Supplies	Approved	<input checked="" type="checkbox"/>		\$9.05
28 Nov 2025	Account Fees 22230 420 1001 Account Fees Cc Fp User Fee Bank Charges	No Appr Req'd	<input checked="" type="checkbox"/>		\$6.82
<b>Total for this period:</b>					<b>\$103.32</b>

#### Cardholder Declaration

I declare that all purchases were authorised or necessarily incurred on behalf of the company.

Signature  Dated 8 / 12 / 2025

Employee ID: E0003

#### Approved By

Signature  Dated 08/12/2025

#### On Completion

ALL Receipts should be attached to this form and then forwarded to your P-Card Administrator



## FlexiPurchase Account Statement

## Statement for NAB

**Statement Period:** 29 Oct 2025 to 28 Nov 2025



**Cardholder Name:** Stewart Farley

## JSKR VISA Purchasing Card (Client Expenses)

Date	Details		Approval	Receipt	Amount (\$AUD)
GL Code	CC Code	Department	Net	Tax	Gross
16 Oct 2025	Amazon Marketplace Au	Sydney	Approved	<input checked="" type="checkbox"/>	\$40.26
	22540	1150	4001	\$36.60	\$3.66
	Purchase Amazon Marketplace Au				
	junior book purchases				
26 Oct 2025	Amazon Marketplace Au	Sydney	Approved	<input checked="" type="checkbox"/>	\$34.19
	22540	1150	4001	\$31.08	\$3.11
	Purchase Amazon Marketplace Au				
	junior book purchases				
29 Oct 2025	Kmart 1162 Booragoon		Approved	<input checked="" type="checkbox"/>	\$17.50
	22650	1150	4001	\$15.91	\$1.59
	Purchase Kmart 1162				
	Halloween stickers for craft				
29 Oct 2025	Kmart 1162 Booragoon		Approved	<input checked="" type="checkbox"/>	\$197.00
	22540	1150	4001	\$179.09	\$17.91
	Purchase Kmart 1162				
	junior book purchases				

30 Oct 2025	Amazon Reta* Amazon Au Sydney	Approved	<input checked="" type="checkbox"/>	\$32.34
22540	1150	4001	\$29.40	\$2.94
Purchase Amazon Reta* Amazon Au junior book purchases				\$32.34
30 Oct 2025	Amazon Reta* Amazon Au Sydney	Approved	<input checked="" type="checkbox"/>	\$81.47
22540	1150	4001	\$74.06	\$7.41
Purchase Amazon Reta* Amazon Au junior book purchases				\$81.47
31 Oct 2025	Amazon Reta* Amazon Au Sydney	Approved	<input checked="" type="checkbox"/>	\$29.24
22540	1150	4001	\$26.58	\$2.66
Purchase Amazon Reta* Amazon Au junior book purchases				\$29.24
26 Oct 2025	Amazon Marketplace Au Sydney	Approved	<input checked="" type="checkbox"/>	\$31.15
22540	1150	4001	\$28.32	\$2.83
Purchase Amazon Marketplace Au junior book purchases				\$31.15
02 Nov 2025	Amazon Marketplace Au Sydney	Approved	<input checked="" type="checkbox"/>	\$79.54
22540	1150	4001	\$72.31	\$7.23
Purchase Amazon Marketplace Au junior book purchases				\$79.54
02 Nov 2025	Amazon Marketplace Au Sydney	Approved	<input checked="" type="checkbox"/>	\$60.45
22540	1150	4001	\$54.95	\$5.50
Purchase Amazon Marketplace Au junior book purchases				\$60.45

10 Nov 2025	Amazon Marketplace Au	Sydney	Approved	<input checked="" type="checkbox"/>	\$23.08
22540	1150	4001	\$20.98	\$2.10	\$23.08
Purchase Amazon Marketplace Au					
junior book purchases					
10 Nov 2025	Amazon Marketplace Au	Sydney	Approved	<input checked="" type="checkbox"/>	\$32.51
22540	1150	4001	\$29.55	\$2.96	\$32.51
Purchase Amazon Marketplace Au					
junior book purchases					
11 Nov 2025	Amazon Marketplace Au	Sydney	Approved	<input checked="" type="checkbox"/>	\$132.00
22540	1150	4001	\$120.00	\$12.00	\$132.00
Purchase Amazon Marketplace Au					
junior book purchases					
11 Nov 2025	Amazon Marketplace Au	Sydney	Approved	<input checked="" type="checkbox"/>	\$54.79
22540	1150	4001	\$49.81	\$4.98	\$54.79
Purchase Amazon Marketplace Au					
junior book purchases					
11 Nov 2025	Amazon Marketplace Au	Sydney	Approved	<input checked="" type="checkbox"/>	\$59.08
22540	1150	4001	\$53.71	\$5.37	\$59.08
Purchase Amazon Marketplace Au					
junior book purchases					
12 Nov 2025	Amazon Reta*	Amazon Au	Approved	<input checked="" type="checkbox"/>	\$35.90
Sydney					
22540	1150	4001	\$32.64	\$3.26	\$35.90
Purchase Amazon Reta* Amazon Au					
junior book purchases					
11 Nov 2025	Amazon Marketplace Au	Sydney	Approved	<input checked="" type="checkbox"/>	\$26.59
22540	1150	4001	\$24.17	\$2.42	\$26.59

## Purchase Amazon Marketplace Au

junior book purchases

---

13 Nov 2025      Bunnings Group Ltd Hawthorn  
East

**Approved**

\$119.00

22600      1150      4001      \$108.18      \$10.82      \$119.00

Purchase Bunnings Group Ltd  
small library ladder for maintenance

---

13 Nov 2025      Amazon Marketplace Au Sydney      **Approved**



\$60.17

22540      1150      4001      \$54.70      \$5.47      \$60.17

Purchase Amazon Marketplace Au  
junior book purchases

---

11 Nov 2025      Amazon Marketplace Au Sydney      **Approved**



\$23.74

22540      1150      4001      \$21.58      \$2.16      \$23.74

Purchase Amazon Marketplace Au  
junior book purchases

---

19 Nov 2025      Amazon Marketplace Au Sydney      **Approved**



\$61.85

22540      1150      4001      \$56.23      \$5.62      \$61.85

Purchase Amazon Marketplace Au  
junior book purchases

---

23 Nov 2025      Target 5076 Bull Creek      **Approved**



\$79.00

22540      1150      4001      \$71.82      \$7.18      \$79.00

Purchase Target 5076  
junior book purchases

---

23 Nov 2025      Target 5076 Bull Creek      **Approved**



\$98.00

22540      1150      4001      \$89.09      \$8.91      \$98.00

Purchase Target 5076  
junior book purchases

23 Nov 2025	Amazon Reta* Amazon Au Sydney	Approved	<input checked="" type="checkbox"/>	\$286.77
22540	1150	4001	\$260.70	\$26.07
Purchase Amazon Reta* Amazon Au junior book purchases				\$286.77
23 Nov 2025	Amazon Reta* Amazon Au Sydney	Approved	<input checked="" type="checkbox"/>	\$94.70
22540	1150	4001	\$86.09	\$8.61
Purchase Amazon Reta* Amazon Au junior book purchases				\$94.70
23 Nov 2025	Amazon Reta* Amazon Au Sydney	Approved	<input checked="" type="checkbox"/>	\$141.72
22540	1150	4001	\$128.84	\$12.88
Purchase Amazon Reta* Amazon Au junior book purchases				\$141.72
26 Nov 2025	Officeworks 0616 O'Connor	Approved	<input checked="" type="checkbox"/>	\$50.62
22650	1150	4001	\$46.02	\$4.60
Purchase Officeworks 0616 craft supplies				\$50.62
25 Nov 2025	Amazon Reta* Amazon Au Sydney	Approved	<input checked="" type="checkbox"/>	\$500.60
22540	1150	4001	\$455.09	\$45.51
Purchase Amazon Reta* Amazon Au junior book purchases				\$500.60
25 Nov 2025	Amazon Reta* Amazon Au Sydney	Approved	<input checked="" type="checkbox"/>	\$176.71
22540	1150	4001	\$160.65	\$16.06
Purchase Amazon Reta* Amazon Au				\$176.71

junior book purchases

---

26 Nov 2025	Amazon Reta* Amazon Au Sydney	Approved	<input checked="" type="checkbox"/>	\$96.24	
22540	1150	4001	\$87.49	\$8.75	\$96.24

Purchase Amazon Reta\* Amazon Au

junior book purchases

---

26 Nov 2025	Amazon Reta* Amazon Au Sydney	Approved	<input checked="" type="checkbox"/>	\$157.36	
22540	1150	4001	\$143.05	\$14.31	\$157.36

Purchase Amazon Reta\* Amazon Au

junior book purchases

---

28 Nov 2025	Account Fees	No Appr Req'd	<input checked="" type="checkbox"/>	\$6.82	
22230	1150	4001	\$6.20	\$0.62	\$6.82

Account Fees Cc Fp User Fee

bank fees

---

Total for this period: \$2,920.39

---

### Cardholder Declaration

I declare that all purchases were authorised or necessarily incurred on behalf of the company.

Signature Employee absent Dated \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Employee ID: 63

### Approved By

Signature Lanoff

Dated 10/ 12 / 2025

### On Completion

ALL Receipts should be attached to this form and then forwarded to your P-Card Administrator



## Statement for NAB

**Statement Period:** 29 Oct 2025 to 28 Nov 2025

**Cardholder Name:** Robert Young

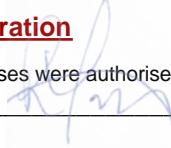


### JSKR VISA Purchasing Card (Client Expenses)

Date	Details	Approval	Receipt Amount (\$AUD)		
GL Code	CC Code	Department	Net	Tax	Gross
29 Oct 2025	Bunnings 453000 O'Connor 22430 1220 3001 Purchase Bunnings 453000 playground chairs		<b>Approval Req'd</b>	<input checked="" type="checkbox"/>	\$70.68
04 Nov 2025	Reddy Express 6919 Mosman Park 22510 1220 3001 Purchase Reddy Express 6919 ute fuel		<b>Approval Req'd</b>	<input checked="" type="checkbox"/>	\$143.73
17 Nov 2025	Reddy Express 6919 Mosman Park 22510 1220 3001 Purchase Reddy Express 6919 Ute Fuel		<b>Approval Req'd</b>	<input checked="" type="checkbox"/>	\$153.29
18 Nov 2025	Jaycar Electronics O'Connor 22440 1220 3001 Purchase Jaycar Electronics Retic box		<b>Approval Req'd</b>	<input checked="" type="checkbox"/>	\$77.15
26 Nov 2025	Reddy Express 6919 Mosman Park 22510 1220 3001 Purchase Reddy Express 6919 Depot fuel		<b>Approval Req'd</b>	<input checked="" type="checkbox"/>	\$88.82
28 Nov 2025	Account Fees 22230 1220 3001 Account Fees Cc Fp User Fee Bank Fees		<b>No Appr Req'd</b>	<input checked="" type="checkbox"/>	\$6.82
<b>Total for this period:</b>					<b>\$540.49</b>

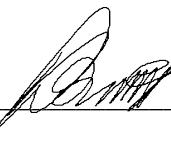
#### Cardholder Declaration

I declare that all purchases were authorised or necessarily incurred on behalf of the company.

Signature  Dated 1 / 12 / 2025

Employee ID: RY

#### Approved By

Signature  Dated 1/12/2025 /

#### On Completion

ALL Receipts should be attached to this form and then forwarded to your P-Card Administrator



## Statement for NAB

**Statement Period:** 29 Oct 2025 to 28 Nov 2025

**Cardholder Name:** Tim Whitham



### JSKR VISA Purchasing Card (Client Expenses)

Date	Details	Approval	Receipt Amount (\$AUD)		
GL Code	CC Code	Department	Net	Tax	Gross
05 Nov 2025	Bunnings 483000 Claremont 22500 1220 3001 Purchase Bunnings 483000 Hardware.	Approval Req'd	<input checked="" type="checkbox"/>		\$124.39
07 Nov 2025	Ampol Mosman Pa 55363f Mosman Park 22510 1220 3001 Purchase Ampol Mosman Pa 55363f Ute Fuel	Approval Req'd	<input checked="" type="checkbox"/>		\$150.00
18 Nov 2025	Ampol Mosman Pa 55363f Mosman Park 22510 1220 3001 Purchase Ampol Mosman Pa 55363f Loader Fuel.	Approval Req'd	<input checked="" type="checkbox"/>		\$65.00
19 Nov 2025	Bunnings 303000 Bibra Lake 22445 1220 3001 Purchase Bunnings 303000 Hort Supplies	Approval Req'd	<input checked="" type="checkbox"/>		\$304.45
28 Nov 2025	Account Fees 22230 1220 3001 Account Fees Cc Fp User Fee Account Fees	No Appr Req'd	<input checked="" type="checkbox"/>		\$6.82
<b>Total for this period:</b>					<b>\$650.66</b>

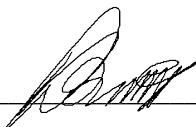
### Cardholder Declaration

I declare that all purchases were authorised or necessarily incurred on behalf of the company.

Signature  Dated 2 / 12 / 2025

Employee ID: TW

### Approved By

Signature  Dated 2/12/2025

### On Completion

ALL Receipts should be attached to this form and then forwarded to your P-Card Administrator

**SHIRE OF PEPPERMINT GROVE**  
**MONTHLY FINANCIAL REPORT**  
(Containing the required statement of financial activity and statement of financial position)  
**For the period ended 30 November 2025**

*LOCAL GOVERNMENT ACT 1995*  
*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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**SHIRE OF PEPPERMINT GROVE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2025**

Note	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance*	Variance*	Var.
	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
	\$	\$	\$	\$	%	
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
General rates	3,856,665	3,856,665	<b>3,849,119</b>	(7,546)	(0.20%)	
Grants, subsidies and contributions	1,511,866	692,150	<b>706,695</b>	14,545	2.10%	
Fees and charges	380,991	193,247	<b>239,045</b>	45,798	23.70%	▲
Interest revenue	235,919	49,165	<b>83,616</b>	34,451	70.07%	▲
Other revenue	4,600	2,500	<b>3,875</b>	1,375	55.00%	
Profit on asset disposals	416,000	0	<b>0</b>	0	0.00%	
	<b>6,406,041</b>	<b>4,793,727</b>	<b>4,882,350</b>	<b>88,623</b>	1.85%	
<b>Expenditure from operating activities</b>						
Employee costs	(2,744,146)	(1,162,010)	<b>(1,168,042)</b>	(6,032)	(0.52%)	
Materials and contracts	(2,483,096)	(1,035,543)	<b>(883,741)</b>	151,802	14.66%	▲
Utility charges	(114,550)	(47,058)	<b>(50,482)</b>	(3,424)	(7.28%)	
Depreciation	(468,350)	(195,147)	<b>(216,978)</b>	(21,831)	(11.19%)	▼
Finance costs	(69,010)	(2,715)	<b>(2,852)</b>	(137)	(5.05%)	
Insurance	(103,000)	(102,700)	<b>(90,982)</b>	11,718	11.41%	▲
Other expenditure	(162,208)	(44,837)	<b>(55,072)</b>	(10,235)	(22.83%)	▼
	<b>(6,144,360)</b>	<b>(2,590,010)</b>	<b>(2,468,149)</b>	<b>121,861</b>	4.71%	
Non cash amounts excluded from operating activities	2(c) 52,350	195,147	<b>214,416</b>	19,269	9.87%	
<b>Amount attributable to operating activities</b>	<b>314,031</b>	<b>2,398,864</b>	<b>2,628,617</b>	<b>229,753</b>	9.58%	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Proceeds from capital grants, subsidies and contributions	342,248	111,691	<b>115,579</b>	3,888	3.48%	
Proceeds from disposal of assets	2,076,000	0	<b>0</b>	0	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans	200,000	0	<b>0</b>	0	0.00%	
	<b>2,618,248</b>	<b>111,691</b>	<b>115,579</b>	<b>3,888</b>	3.48%	
<b>Outflows from investing activities</b>						
Right of use assets recognised	(12,310)	(12,310)	<b>(67,373)</b>	(55,063)	(447.30%)	▼
Acquisition of property, plant and equipment	(202,000)	(107,000)	<b>(38,294)</b>	68,706	64.21%	▲
Acquisition of infrastructure	(2,714,019)	(162,000)	<b>(58,109)</b>	103,891	64.13%	▲
Payments for financial assets at amortised cost - self supporting loans	(200,000)	0	<b>0</b>	0	0.00%	
	<b>(3,128,329)</b>	<b>(281,310)</b>	<b>(163,776)</b>	<b>117,534</b>	41.78%	
Non-cash amounts excluded from investing activities	2(d) 12,310	12,310	<b>67,373</b>	55,063	447.30%	▲
<b>Amount attributable to investing activities</b>	<b>(497,771)</b>	<b>(157,309)</b>	<b>19,176</b>	<b>176,485</b>	112.19%	
<b>FINANCING ACTIVITIES</b>						
<b>Inflows from financing activities</b>						
Leases liabilities recognised	12,310	12,310	<b>67,373</b>	55,063	447.30%	▲
Proceeds from new borrowings	1,700,000	0	<b>0</b>	0	0.00%	
Transfer from reserves	484,771	0	<b>0</b>	0	0.00%	
	<b>2,197,081</b>	<b>12,310</b>	<b>67,373</b>	<b>55,063</b>	447.30%	
<b>Outflows from financing activities</b>						
Payments for principal portion of lease liabilities	(15,000)	(4,085)	<b>(4,085)</b>	0	0.00%	
Repayment of borrowings	(1,738,886)	0	<b>0</b>	0	0.00%	
Transfer to reserves	(788,981)	0	<b>0</b>	0	0.00%	
	<b>(2,542,867)</b>	<b>(4,085)</b>	<b>(4,085)</b>	<b>0</b>	0.00%	
Non-cash amounts excluded from financing activities	2(e) (12,310)	(12,310)	<b>(67,373)</b>	(55,063)	(447.30%)	▼
<b>Amount attributable to financing activities</b>	<b>(358,096)</b>	<b>(4,085)</b>	<b>(4,085)</b>	<b>0</b>	0.00%	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>						
Amount attributable to operating activities	2(a) 618,508	618,508	<b>528,946</b>	(89,562)	(14.48%)	▼
Amount attributable to investing activities	314,031	2,398,864	<b>2,628,617</b>	229,753	9.58%	
Amount attributable to financing activities	(497,771)	(157,309)	<b>19,176</b>	176,485	112.19%	▲
<b>Surplus or deficit after imposition of general rates</b>	<b>(358,096)</b>	<b>(4,085)</b>	<b>(4,085)</b>	<b>0</b>	0.00%	
	<b>76,672</b>	<b>2,855,978</b>	<b>3,172,654</b>	<b>316,676</b>	11.09%	▲

**KEY INFORMATION**

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

Refer to Note 3 for an explanation of the reasons for the variance.

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

**SHIRE OF PEPPERMINT GROVE**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2025**

	<b>Actual</b> <b>30 June 2025</b>	<b>Actual as at</b> <b>30 November 2025</b>
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	2,956,994	4,851,763
Trade and other receivables	134,310	1,133,065
Other assets	25,651	5,847
<b>TOTAL CURRENT ASSETS</b>	<b>3,116,955</b>	<b>5,990,675</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	7,414	9,976
Other financial assets	88,353	88,353
Investment in associate	163,307	163,307
Property, plant and equipment	15,838,470	15,797,953
Infrastructure	17,155,518	17,082,121
Right-of-use assets	42,778	103,490
<b>TOTAL NON-CURRENT ASSETS</b>	<b>33,295,840</b>	<b>33,245,200</b>
<b>TOTAL ASSETS</b>	<b>36,412,795</b>	<b>39,235,875</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	386,258	616,271
Lease liabilities	11,174	20,475
Borrowings	41,700	41,700
Employee related provisions	205,677	205,677
<b>TOTAL CURRENT LIABILITIES</b>	<b>644,809</b>	<b>884,123</b>
<b>NON-CURRENT LIABILITIES</b>		
Lease liabilities	28,290	82,277
Borrowings	532,491	532,491
Employee related provisions	6,799	6,799
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>567,580</b>	<b>621,567</b>
<b>TOTAL LIABILITIES</b>	<b>1,212,389</b>	<b>1,505,690</b>
<b>NET ASSETS</b>	<b>35,200,406</b>	<b>37,730,185</b>
<b>EQUITY</b>		
Retained surplus	9,610,559	12,140,338
Reserve accounts	2,148,466	2,148,466
Revaluation surplus	23,441,381	23,441,381
<b>TOTAL EQUITY</b>	<b>35,200,406</b>	<b>37,730,185</b>

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

**SHIRE OF PEPPERMINT GROVE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES**

**BASIS OF PREPARATION**

This prescribed financial report has 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 Shire to measure any vested improvements at zero cost.

*Local Government (Financial Management) Regulations 1996*, regulation 34 prescribes contents of the financial report. Supplementary information does not form part of the financial report.

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.

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 09 December 2025

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

All monies held in the Trust Fund are excluded from the financial statements.

**MATERIAL ACCOUNTING POLICIES**

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

**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 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 adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits
- Estimation uncertainties and judgements made in relation to lease accounting

**SHIRE OF PEPPERMINT GROVE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**2 NET CURRENT ASSETS INFORMATION**

**(a) Net current assets used in the Statement of Financial Activity**

**Current assets**

Cash and cash equivalents  
 Trade and other receivables  
 Other financial assets  
 Other assets

Note	Adopted		
	Budget Opening	Actual as at 30 June 2025	Actual as at 30 November 2025
	\$	\$	\$
	3,200,000	2,956,994	4,851,763
	0	134,310	1,133,065
	95,795	0	0
	0	25,651	5,847
	3,295,795	3,116,955	5,990,675

**Less: current liabilities**

Trade and other payables  
 Other liabilities  
 Lease liabilities  
 Borrowings  
 Employee related provisions

Net current assets

Less: Total adjustments to net current assets  
**Closing funding surplus / (deficit)**

	(162,217)	(386,258)	(616,271)
	(29,786)	0	0
	(12,310)	(11,174)	(20,475)
	(2,729)	(41,700)	(41,700)
	(185,000)	(205,677)	(205,677)
	(392,042)	(644,809)	(884,123)
	2,903,753	2,472,146	5,106,552

2(b)	(2,285,245)	(1,943,200)	(1,933,898)
	<b>618,508</b>	<b>528,946</b>	<b>3,172,654</b>

**(b) Current assets and liabilities excluded from budgeted deficiency**

**Adjustments to net current assets**

Less: Reserve accounts

Add: Current liabilities not expected to be cleared at the end of the year

- Current portion of lease liabilities  
 - Current portion of borrowings  
 - Current portion of employee benefit provisions held in reserve

**Total adjustments to net current assets**

	(2,452,676)	(2,148,466)	(2,148,466)
	12,310	11,174	20,475
	2,729	41,700	41,700
	152,392	152,392	152,393
2(a)	<b>(2,285,245)</b>	<b>(1,943,200)</b>	<b>(1,933,898)</b>

	Adopted		
	Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2026	30 November 2025	30 November 2025
	\$	\$	\$

**(c) Non-cash amounts excluded from operating activities**

**Adjustments to operating activities**

Less: Profit on asset disposals

Add: Depreciation

Non-cash movements in non-current assets and liabilities:

- Pensioner deferred rates

**Total non-cash amounts excluded from operating activities**

	(416,000)	0	0
	468,350	195,147	216,978
			(2,562)
	<b>52,350</b>	<b>195,147</b>	<b>214,416</b>

**(d) Non-cash amounts excluded from investing activities**

**Adjustments to investing activities**

Right of use assets received

**Total non-cash amounts excluded from investing activities**

	12,310	12,310	67,373
	<b>12,310</b>	<b>12,310</b>	<b>67,373</b>

**(e) Non-cash amounts excluded from financing activities**

**Adjustments to financing activities**

Non cash proceeds from new leases

**Total non-cash amounts excluded from financing activities**

	(12,310)	(12,310)	(67,373)
	<b>(12,310)</b>	<b>(12,310)</b>	<b>(67,373)</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the local governments' operational cycle.

**SHIRE OF PEPPERMINT GROVE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**3 EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2025-26 year is \$10,000 and 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Fees and charges</b> Licence plate auction fees more than budget - 28k, Development application fees more than budget 14k, food premises annual inspections 9k (timing of invoices)	45,798	23.70%	▲
<b>Interest revenue</b> Timing of interest on term deposit received	34,451	70.07%	▲
<b>Expenditure from operating activities</b>			
<b>Materials and contracts</b> Underspend on Contract Drainage Maintenance 10k, Bushfire/Weed Management 20k, Parking Control 17k, Street Tree Maintenance 30k, Town Planning Scheme Expenses 10k, Valuation Expenses 22k, Admin Building Maintenance 6k, Manners Hill Park Maintenance - 7k, Residential Waste Services, 18k	151,802	14.66%	▲
<b>Depreciation</b> Timing of asset acquisitions	(21,831)	(11.19%)	▼
<b>Insurance</b> Timing of insurance costs	11,718	11.41%	▲
<b>Other expenditure</b> Timing of heritage grants and donations	(10,235)	(22.83%)	▼
<b>Outflows from investing activities</b>			
<b>Right of use assets recognised</b> Capitalised the full cost - see below for contra entry	(55,063)	(447.30%)	▼
<b>Acquisition of property, plant and equipment</b> Timing - see Note 5 for details of capital projects	68,706	64.21%	▲
<b>Acquisition of infrastructure</b> Timing - see Note 5 for details of capital projects	103,891	64.13%	▲
<b>Non-cash amounts excluded from investing activities</b> Shown the full cost in lease liabilities - see above for contra entry	55,063	447.30%	▲
<b>Inflows from financing activities</b>			
<b>Leases liabilities recognised</b> Shown the full cost in lease liabilities - see above for contra entry	55,063	447.30%	▲
<b>Non-cash amounts excluded from financing activities</b> Shown the full cost in lease liabilities - see above for contra entry	(55,063)	(447.30%)	▼
<b>Surplus or deficit at the start of the financial year</b> Year end adjustments	(89,562)	(14.48%)	▼
<b>Surplus or deficit after imposition of general rates</b>	316,676	11.09%	▲

# SHIRE OF PEPPERMINT GROVE

## SUPPLEMENTARY INFORMATION

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### BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

**SHIRE OF PEPPERMINT GROVE**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**1 KEY INFORMATION**

**Funding Surplus or Deficit Components**

**Funding surplus / (deficit)**

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.62 M	\$0.62 M	\$0.53 M	(\$0.09 M)
Closing	\$0.08 M	\$2.86 M	\$3.17 M	\$0.32 M

Refer to Statement of Financial Activity

**Cash and cash equivalents**

	\$4.85 M	% of total
Unrestricted Cash	\$2.70 M	55.7%
Restricted Cash	\$2.15 M	44.3%

Refer to 3 - Cash and Financial Assets

**Payables**

	\$0.62 M	% Outstanding
Trade Payables	\$0.30 M	
0 to 30 Days		91.5%
Over 30 Days		8.5%
Over 90 Days		0.0%

Refer to 9 - Payables

**Receivables**

	\$0.20 M	% Collected
Rates Receivable	\$0.93 M	75.9%
Trade Receivable	\$0.20 M	% Outstanding
Over 30 Days		99.3%
Over 90 Days		0.0%

Refer to 7 - Receivables

**Key Operating Activities**

**Amount attributable to operating activities**

YTD Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.31 M	\$2.40 M	\$2.63 M	\$0.23 M

Refer to Statement of Financial Activity

**Rates Revenue**

YTD Actual	\$3.85 M	% Variance
YTD Budget	\$3.86 M	(0.2%)

**Grants and Contributions**

YTD Actual	\$0.71 M	% Variance
YTD Budget	\$0.69 M	2.1%

Refer to 13 - Grants and Contributions

**Fees and Charges**

YTD Actual	\$0.24 M	% Variance
YTD Budget	\$0.19 M	23.7%

Refer to Statement of Financial Activity

**Key Investing Activities**

**Amount attributable to investing activities**

YTD Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.50 M)	(\$0.16 M)	\$0.02 M	\$0.18 M

Refer to Statement of Financial Activity

**Proceeds on sale**

YTD Actual	\$0.00 M	%
Adopted Budget	\$2.08 M	(100.0%)

Refer to 6 - Disposal of Assets

**Asset Acquisition**

YTD Actual	\$0.06 M	% Spent
Adopted Budget	\$2.71 M	(97.9%)

Refer to 5 - Capital Acquisitions

**Capital Grants**

YTD Actual	\$0.12 M	% Received
Adopted Budget	\$0.34 M	(66.2%)

Refer to 5 - Capital Acquisitions

**Key Financing Activities**

**Amount attributable to financing activities**

YTD Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.36 M)	(\$0.00 M)	(\$0.00 M)	\$0.00 M

Refer to Statement of Financial Activity

**Borrowings**

Principal repayments	\$0.00 M
Interest expense	(\$0.00 M)
Principal due	\$0.57 M

Refer to 10 - Borrowings

**Reserves**

Reserves balance	\$2.15 M
Net Movement	\$0.00 M

Refer to 4 - Cash Reserves

**Lease Liability**

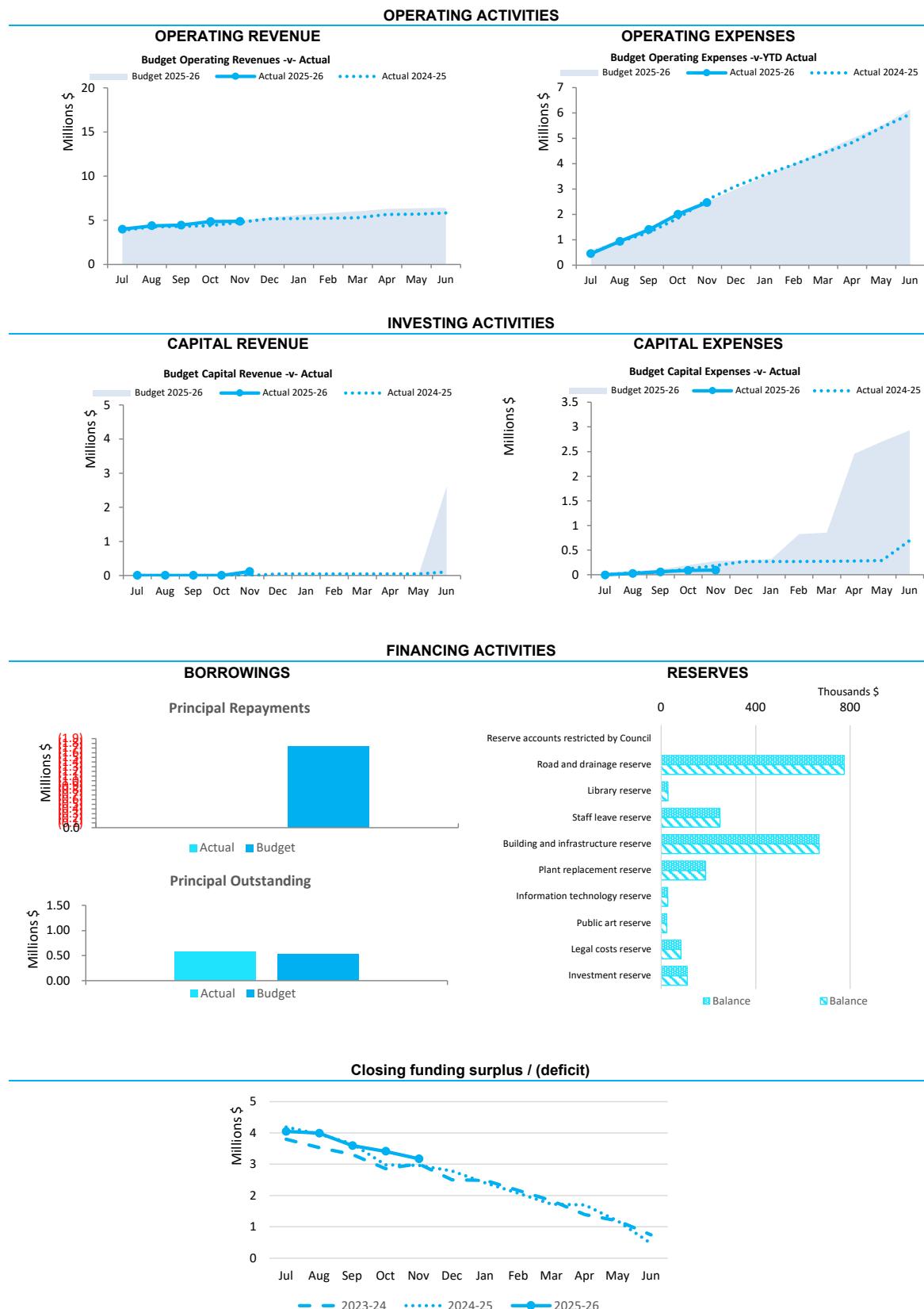
Principal repayments	(\$0.00 M)
Interest expense	(\$0.00 M)
Principal due	\$0.10 M

Refer to Note 11 - Lease Liabilities

This information is to be read in conjunction with the accompanying Financial Statements and notes.

**SHIRE OF PEPPERMINT GROVE**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**2 KEY INFORMATION - GRAPHICAL**



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF PEPPERMINT GROVE  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
Municipal fund	Cash and cash equivalents	\$ 2,703,297	\$ 2,148,466	\$ 4,851,763		NAB	4.15%	N/A
<b>Total</b>		<b>2,703,297</b>	<b>2,148,466</b>	<b>4,851,763</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		2,703,297	2,148,466	4,851,763	0			
		<b>2,703,297</b>	<b>2,148,466</b>	<b>4,851,763</b>	<b>0</b>			

**KEY INFORMATION**

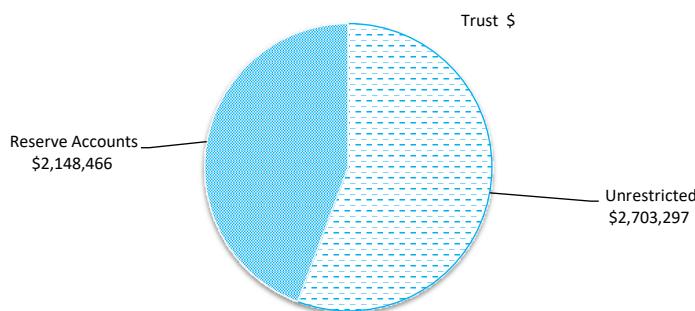
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government 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 cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 8 - Other assets.



**SHIRE OF PEPPERMINT GROVE**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**4 RESERVE ACCOUNTS**

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Reserve accounts restricted by Council</b>								
Road and drainage reserve	774,243	108,170	(184,771)	697,642	774,243	0	0	774,243
Library reserve	28,079	1,384		29,463	28,079	0	0	28,079
Staff leave reserve	248,635	12,258		260,893	248,635	0	0	248,635
Building and infrastructure reserve	668,138	146,001	(300,000)	514,139	668,138	0	0	668,138
Plant replacement reserve	187,030	9,221		196,251	187,030	0	0	187,030
Information technology reserve	27,170	1,339		28,509	27,170	0	0	27,170
Public art reserve	23,024	1,135		24,159	23,024	0	0	23,024
Legal costs reserve	82,617	4,073		86,690	82,617	0	0	82,617
Investment reserve	109,530	505,400		614,930	109,530	0	0	109,530
	<b>2,148,466</b>	<b>788,981</b>	<b>(484,771)</b>	<b>2,452,676</b>	<b>2,148,466</b>	<b>0</b>	<b>0</b>	<b>2,148,466</b>

**SHIRE OF PEPPERMINT GROVE  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**INVESTING ACTIVITIES**

**5 CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted			
	Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Buildings - specialised	84,000	44,000	30,590	(13,410)
Furniture and equipment	8,000	8,000	7,704	(296)
Plant and equipment	110,000	55,000	0	(55,000)
<b>Acquisition of property, plant and equipment</b>	<b>202,000</b>	<b>107,000</b>	<b>38,294</b>	<b>(68,706)</b>
Infrastructure - roads	834,019	32,000	10,162	(21,838)
Infrastructure - Footpaths	30,000	0	0	0
Infrastructure - Drainage	1,620,000	0	0	0
Infrastructure - Parks and Ovals	190,000	90,000	24,867	(65,133)
Infrastructure - Other	40,000	40,000	23,080	(16,920)
<b>Acquisition of infrastructure</b>	<b>2,714,019</b>	<b>162,000</b>	<b>58,109</b>	<b>(103,891)</b>
<b>Total of PPE and Infrastructure</b>	<b>2,916,019</b>	<b>269,000</b>	<b>96,403</b>	<b>(172,597)</b>
Right of use asset - Plant and equipment	12,310	12,310	67,373	55,063
<b>Acquisition of right of use assets</b>	<b>12,310</b>	<b>12,310</b>	<b>67,373</b>	<b>55,063</b>
<b>Total capital acquisitions</b>	<b>2,928,329</b>	<b>281,310</b>	<b>163,776</b>	<b>(117,534)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	342,248	111,691	115,579	3,888
Lease liabilities	12,310	12,310	67,373	55,063
Other (disposals & C/Fwd)	2,076,000	0	0	0
Reserve accounts				
Road and drainage reserve	184,771	0	0	0
Building and infrastructure reserve	300,000	0	0	0
Contribution - operations	13,000	157,309	(19,176)	(176,485)
<b>Capital funding total</b>	<b>2,928,329</b>	<b>281,310</b>	<b>163,776</b>	<b>(117,534)</b>

**KEY INFORMATION**

**Initial recognition**

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

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

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 *Local Government (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.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

**Measurement after recognition**

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

**Reportable Value**

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

SHIRE OF PEPPERMINT GROVE  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

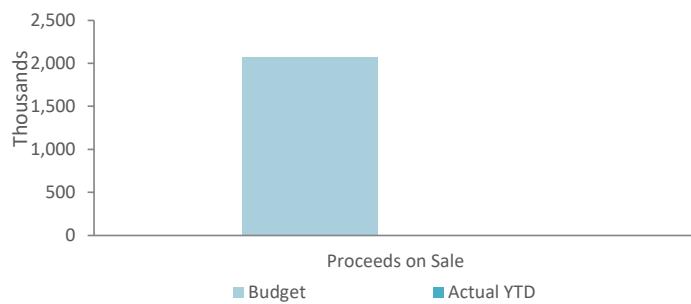
		Account Description	Adopted			Variance (Under)/Over
			Budget	YTD Budget	YTD Actual	
		Land and Buildings	\$	\$	\$	\$
	New	JOB00045	Design for structure to Grove entry	9,000	9,000	0 9,000
	Renewal	JOB00046	Carpet replacement at library	15,000	15,000	0 15,000
	Renewal	JOB00047	Replace northern external decking with composite material	10,000	10,000	0 10,000
	New	JOB00048	Report to investigate aircon replacement	10,000	0	7,022 (7,022)
	Renewal	JOB00049	New pod for quiet place in library	30,000	0	23,568 (23,568)
	New	JOB00051	New charging station x 2	10,000	10,000	0 10,000
		Plant and equipment				0
	Renewal	JOB00054	Works vehicle replacement	55,000	55,000	0 55,000
	Renewal	JOB00055	Parks vehicle replacement	55,000	0	0 0
		Furniture and equipment				0
	Renewal	JOB00053	Council chambers chair replacement	8,000	8,000	7,704 296
		Infrastructure - Roads				0
	Renewal	JOB00039	Kerb renewal- sundry	32,000	32,000	0 32,000
	Renewal	JOB00041	Road project - The Esplanade - Leake St	247,705	0	3,490 (3,490)
	Renewal	JOB00042	Road project - Leake St - Stirling highway	224,314	0	3,491 (3,491)
	New	JOB00050	New parking near tennis courts	330,000	0	3,181 (3,181) 0
		Infrastructure - footpaths				0
	Renewal	JOB00038	Minor footpath works	30,000	0	0 0
		Infrastructure - drainage				0
	Renewal	JOB00040	Repair/renew drain pits	20,000	0	0 0
	New	JOB00052	Relocation of Johnston Street drainage sump	1,600,000	0	0 0
		Infrastructure - Parks and ovals				0
	Renewal	JOB00012	Keanes Point - shade sails, softfall etc	50,000	50,000	24,867 25,133
	Renewal	JOB00043	2 x solar lights - assets 12 and 209	20,000	20,000	0 20,000
	Renewal	JOB00044	2 x drink fountains - assets 8 and 165	20,000	20,000	0 20,000
	Renewal	JOB00037	DBCA works - forshore	100,000	0	0 0
		Infrastructure - Other				0
	New	JOB00058	Garden shire entry statements	40,000	40,000	23,080 16,920
		Right of use assets - Plant and Equipment				0
	Renewal	N/A	Replacement of IT equipment - Shire portion	8,622	8,622	45,785 (37,163)
	Renewal	N/A	Replacement of IT equipment - library portion	3,688	3,688	21,588 (17,900)
			2,928,329	281,310	163,776	117,534

SHIRE OF PEPPERMINT GROVE  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES

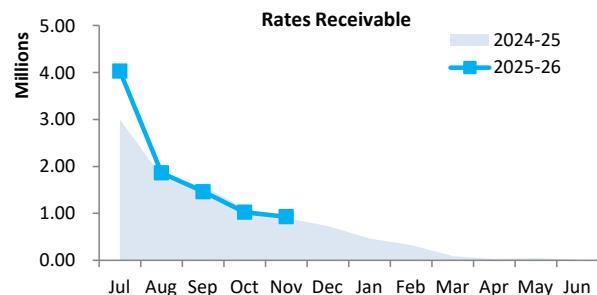
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
	<b>Buildings</b>								
	Johnston St sump	1,600,000	2,000,000	400,000	0	0	0	0	0
	<b>Plant and equipment</b>								
	Plant and equipment - vehicle	30,000	38,000	8,000	0	0	0	0	0
	Plant and equipment - vehicle	30,000	38,000	8,000	0	0	0	0	0
		<b>1,660,000</b>	<b>2,076,000</b>	<b>416,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



7 RECEIVABLES

Rates receivable	30 Jun 2025	30 Nov 2025
Opening arrears previous year	\$ 57,725	\$ 8,508
Levied this year	3,659,375	3,849,119
Less - collections to date	(3,708,592)	(2,926,416)
<b>Net rates collectable</b>	<b>8,508</b>	<b>931,211</b>
% Collected	99.8%	75.9%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	1,230	5,040	173,260	(6)	179,524
Percentage	0.0%	0.7%	2.8%	96.5%	0.0%	
<b>Balance per trial balance</b>						
Trade receivables						179,524
GST receivable						22,330
<b>Total receivables general outstanding</b>						<b>201,854</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

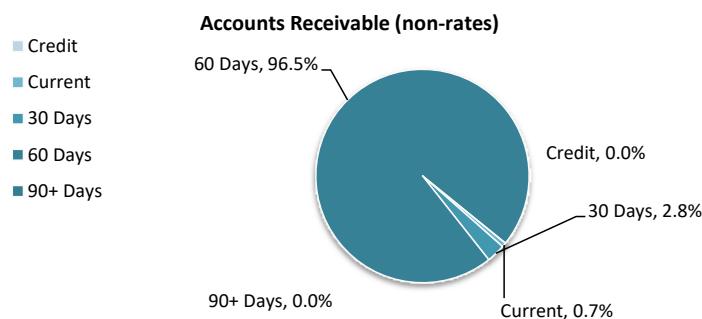
Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment).

The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

**Classification and subsequent measurement**

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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



**SHIRE OF PEPPERMINT GROVE  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**OPERATING ACTIVITIES**

**8 OTHER CURRENT ASSETS**

	<b>Opening Balance 1 July 2025</b>	<b>Asset Increase</b>	<b>Asset Reduction</b>	<b>Closing Balance</b>
				<b>30 November 2025</b>
<b>Other current assets</b>				
	\$	\$	\$	\$
<b>Other assets</b>				
Accrued income	19,856	0	(19,804)	52
Current portion of lease owing	5,795	0	0	5,795
<b>Total other current assets</b>	<b>25,651</b>	<b>0</b>	<b>(19,804)</b>	<b>5,847</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

**SHIRE OF PEPPERMINT GROVE  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

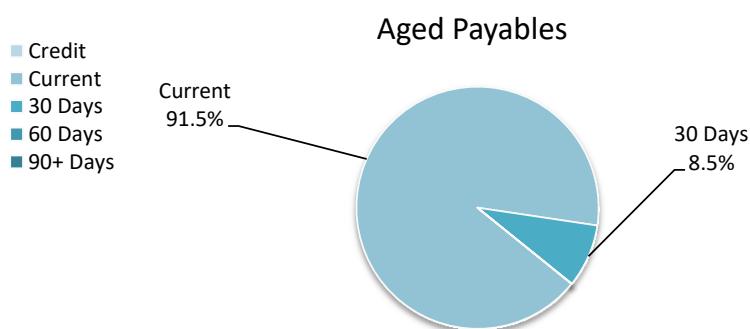
**OPERATING ACTIVITIES**

**9 PAYABLES**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	274,612	25,435	0	42	300,089
Percentage	0.0%	91.5%	8.5%	0.0%	0.0%	
<b>Balance per trial balance</b>						
Sundry creditors						300,089
ATO liabilities						101
Bonds and deposits						121,100
ESL payable						175,980
BSL payable						18,371
Clearing accounts						630
<b>Total payables general outstanding</b>						<b>616,271</b>
<b>Amounts shown above include GST (where applicable)</b>						

**KEY INFORMATION**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire 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.



10 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Library/Community centre	41	574,191	0	0	0	(38,886)	574,191	535,305	(2,083)	(43,500)
Road/drainage - Johnston St	42	0	1,500,000		0	(1,500,000)	0	0	0	(19,000)
		574,191	0	1,500,000	0	(1,538,886)	574,191	535,305	(2,083)	(62,500)
<b>Self supporting loans</b>										
Tennis club		0	0	200,000	0	(200,000)	0	0	0	0
		0	0	200,000	0	(200,000)	0	0	0	0
<b>Total</b>		<b>574,191</b>	<b>0</b>	<b>1,700,000</b>	<b>0</b>	<b>(1,738,886)</b>	<b>574,191</b>	<b>535,305</b>	<b>(2,083)</b>	<b>(62,500)</b>
Current borrowings							41,700			
Non-current borrowings							532,491			
							<b>574,191</b>			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

New borrowings 2025-26

Particulars	Amount Borrowed		Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Amount Borrowed	Amount Borrowed						Actual	Budget	
	Actual	Budget						\$	\$	
Road/drainage - Johnston St	0	1,500,000	WATC	Debenture	1	0	6.00	0	(1,500,000)	0
Tennis club - self supporting loan	0	200,000	WATC	Debenture	1	0	6.00	0	(200,000)	0
	<b>0</b>	<b>1,700,000</b>				<b>0</b>		<b>0</b>	<b>(1,700,000)</b>	<b>0</b>

KEY INFORMATION

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

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.

**SHIRE OF PEPPERMINT GROVE  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**FINANCING ACTIVITIES**

**11 LEASE LIABILITIES**

**Movement in carrying amounts**

Information on leases Particulars	Lease No.	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Fujifilm - copiers and phones		\$ 39,464	\$ 0	\$ 0	\$ (2,628)	\$ (5,000)	\$ 36,836	\$ 34,464	\$ (384)
ICT equipment		0	67,373	12,310	(1,457)	(10,000)	65,916	2,310	(385)
<b>Total</b>		<b>39,464</b>	<b>67,373</b>	<b>12,310</b>	<b>(4,085)</b>	<b>(15,000)</b>	<b>102,752</b>	<b>36,774</b>	<b>(769)</b>
Current lease liabilities		11,174					20,475		
Non-current lease liabilities		28,290					82,277		
		<b>39,464</b>					<b>102,752</b>		

All lease repayments were financed by general purpose revenue.

**KEY INFORMATION**

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

**12 OTHER CURRENT LIABILITIES**

Other current liabilities	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 0 November 2025
		\$	\$	\$	\$	\$
<b>Employee Related Provisions</b>						
Provision for annual leave		128,568	0	0	0	128,568
Provision for long service leave		77,109	0	0	0	77,109
<b>Total Provisions</b>		<b>205,677</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>205,677</b>
<b>Total other current liabilities</b>		<b>205,677</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>205,677</b>

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note

**KEY INFORMATION**

**Provisions**

Provisions are recognised when the Shire 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.

**Employee Related Provisions**

**Short-term employee benefits**

Provision is made for the Shire'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 Shire'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 calculation of net current assets.

**Other long-term employee benefits**

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

Long-term employee benefits 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 remeasurements 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 Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire 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.

SHIRE OF PEPPERMINT GROVE  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD Budget	YTD Revenue
	1 July 2025		(As revenue)	30 Nov 2025	30 Nov 2025	Revenue	Actual	
<b>Grants and subsidies</b>								
Grove Contributions				0	0	1,353,297	676,650	676,648
Grants Commission - General				0	0	44,500	3,500	5,783
Grants Commission - Roads				0	0	26,000	2,000	10,871
MRWA - Direct Grant				0	0	7,000	0	0
Infant Health				0	0	10,000	10,000	13,393
Library capex contributiun - Towns of Mosman Park and Cottesloe				0	0	71,069	0	0
	0	0	0	0	0	1,511,866	692,150	706,695

SHIRE OF PEPPERMINT GROVE  
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INVESTING ACTIVITIES

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities			Contributions revenue				
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Nov 2025	Current Liability 30 Nov 2025	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
<b>Capital grants and subsidies</b>								
Regional Road Group - The Esplanade/Leake St road project			0			117,186	46,874	50,811
Regional Road Group - Leake St/Stirling Highway road project			0			149,543	59,817	64,768
DBCA - foreshore works			0			50,000		0
EV charging stations			0			5,000	5,000	0
Roads to Recovery - The Esplanade/Leake St road project			0			20,519		0
	0	0	0	0	0	342,248	111,691	115,579

**SHIRE OF PEPPERMINT GROVE  
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FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**15 INVESTMENT IN ASSOCIATES**

**(a) Investment in associate**

The table below reflects the financial results of the Shire's investment in associates as reported by the associate.

Aggregate carrying amount of interests in associates accounted for using the equity method are reflected in the table below.

**Carrying amount at 1 July**

**Carrying amount at 30 June**

<b>Adopted Budget Revenue</b>	<b>YTD Budget</b>	<b>YTD Revenue Actual</b>
\$	\$	\$
0	0	163,307
0	0	163,307

**KEY INFORMATION**

**Investments in associates**

An associate is an entity over which the Shire has the power to participate in the financial and operating policy decisions of the investee but not control or joint control of those policies.

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