



SHIRE OF PEPPERMINT GROVE

ATTACHMENTS

Ordinary Council Meeting

23rd September 2025

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Ordinary Council Meeting

3.1.1 Accounts Paid

Accounts Paid - August 2025

Payment / Invoice	Date	Description	Amount
EFT Payment			
EFT Payment - EFT00084			
3000 - SuperChoice Aware Superannuation			
PJ000209	07/08/25	FORTNIGHT 2026- 3 - From Payroll	5,966.76
SUPER AUG 25 1	07/08/25	Superannuation Contribution	15,007.38
		Total 3000	20,974.14
		Total EFT00084	20,974.14
EFT Payment - EFT00085			
1 - Australia Post			
1014167404	03/08/25	Imprint Small Charge Letters - Rates Notices	1,147.65
		Total 1	1,147.65
162 - Western Metropolitan Regional Council			
VV250731-3	01/08/25	Bulk waste verge collection - 31/7/25	6,207.35
		Total 162	6,207.35
1933 - KONE ELEVATORS PTY LTD			
196144674	01/08/25	KONE Lift maintenance & 4G data service April-June 2025 - Library	1,500.71
PO00556			
196180065	01/08/25	KONE lift maintenance & 4G data service Jul-Sep 2025 - Library	1,500.72
PO00557			
		Total 1933	3,001.43
2093 - SHAMROCK ELECTRICS			
0045916	01/08/25	Lighting replacement - Library & cafe	1,455.30
		Total 2093	1,455.30
2414 - Open Systems Technology Pty Ltd (Council First)			
SI009202	01/08/25	Avepoint Cloud Backup - Aug 25	111.38
SI009203	01/08/25	Propertywise Fee - Aug 25	1,226.50
SI009207	08/08/25	Microsoft Azure - Jul 25	1,506.51
		Total 2414	2,844.39
3002 - Winc Australia Pty Ltd			
9048245190	01/08/25	stationery as ordered online	464.22
PO00507			
9048456443	04/08/25	stationery as ordered online	109.76
PO00554			
		Total 3002	573.98
3015 - CREATION LANDSCAPE SUPPLIES			
1600 PO00540	01/08/25	Order PO00540	219.60
		Total 3015	219.60
3027 - PORT PRINTING			
INV110105	01/08/25	DL promotional piece for PG registration plates	160.05
		Total 3027	160.05
3048 - Western Australian Local Government Assoc. (WALGA)			
SI-015356	01/08/25	WALGA Subscriptions 2025-2026	22,546.45
		Total 3048	22,546.45
3055 - StrataGreen			
177543 PO00518	15/07/25	Street tree materials	1,295.14
		Total 3055	1,295.14
3057 - CTI Couriers			
CISC4808847	01/08/25	Library Courier - Jul 25	693.98
		Total 3057	693.98
3071 - LOCAL GOVERNMENT PROFESSIONALS WA			

Accounts Paid - August 2025

Payment / Invoice	Date	Description	Amount
34468 PO00561	01/08/25	SOPG Bronze membership	660.00
		Total 3071	660.00
3094 - DAVID PRICE			
DAVID PRICE REIMBURSEMENT	01/08/25	Reimb D Price - Keane Street Xmas Party 2025	92.00
		Total 3094	92.00
3120 - Westbooks			
350169 PO00526	01/08/25	books as purchased online	981.74
		Total 3120	981.74
3225 - DOMUS NURSERY (HERITAGE WAY PTY LTD)			
192377 PO00516	01/08/25	Plants	735.83
		Total 3225	735.83
3357 - Fasta Couriers & Taxi Trucks			
316591	01/08/25	Water sample to Nedlands 16/7/25	50.20
		Total 3357	50.20
3378 - STYLUS DESIGN			
INV-12360 PO00442	01/08/25	Print Media	4,752.00
		Total 3378	4,752.00
3405 - PORTER CONSULTING ENGINEERS			
00025456 PO00534	01/08/25	Design of Esplanade upgrade	990.00
		Total 3405	990.00
3609 - JTAGZ PTY LTD			
00035754 PO00553	06/08/25	BLUE animal tags 3 yrs expiry 2028 - 75mm strap - 200 pack	285.18
		Total 3609	285.18
3783 - Chellew Hawley Pty Ltd t/as Sifting Sands			
INV-3420 PO00495	01/08/25	Keanes Point Playground - sand cleaning FY25.26	2,062.50
		Total 3783	2,062.50
3878 - Market Creations Technology Pty Ltd T/as Intergrated ICT			
38755	01/08/25	M365 Licensing - Jul 25	470.31
38803	01/08/25	Managed Services - Jul 25	1,638.34
38804	01/08/25	Managed Services - Jul 25	1,067.00
38862	01/08/25	Security as a Service - Jul 25	1,540.00
38863	01/08/25	Security as at Service - Jul 25	677.60
38984	01/08/25	Backup for Grove Library - Jul 25	344.72
		Total 3878	5,737.97
3886 - Marcelo Barone Iglesias T/as MBI Painting and Solutions			
261 PO00541	01/08/25	Library shower tiling and repair works & foyer skirting board maintenance	990.00
		Total 3886	990.00
3887 - People Sense Pty Ltd T/as Altius			
54696	01/08/25	EAP Counselling Services	228.02
		Total 3887	228.02
3943 - Pay@bility Pty Ltd T/A Benefit@bility			
	07/08/25	Salary Sacrifice	767.83
		Total 3943	767.83
3972 - Westcoast Community Centre			

Accounts Paid - August 2025

Payment / Invoice	Date	Description	Amount
250813 WCC CONTRIBUTION	13/08/25	Contribution to Westcoast Community Centre	11,986.48
		Total 3972	11,986.48
3974 - LG Best Practices			
22957 PO00535	01/08/25	Rates service for 24-25 year end and 2025-26 rates service	1,188.00
		Total 3974	1,188.00
4001 - Food Technology Services Pty Ltd			
000000110 PO00531	06/08/25	Provision of Environmental Health Services for 2025-26	1,242.18
		Total 4001	1,242.18
52 - Iron Mountain Australia Group Pty Ltd			
AUD712060	01/08/25	Business Storage 1/8/25 - 31/8/25	16.49
		Total 52	16.49
660 - WORMALD Australia			
9512974 PO00530	01/08/25	annual flow test, bi-annual service & replace 7 x extinguishers	1,815.00
		Total 660	1,815.00
693 - Clean City Group Pty Ltd			
1822 PO00494	08/08/25	Bin Return Service FY25.26	1,100.00
1823 PO00545	11/08/25	Delivery of DL promotional material for PG registration plates	412.50
1821 PO00494	04/08/25	Bin Return Service FY25.26	935.00
		Total 693	2,447.50
883 - FujiFilm Business Innovations Australia PtyLtd			
CW902956	01/08/25	AC3570-4 S No.138835 - Jul 25	804.98
		Total 883	804.98
V00006 - McLeods Lawyers Pty Ltd			
146820	01/08/25	Matter No. 51457 McComish v SOPG	189.64
		Total V00006	189.64
V00007 - The Factory Aust. Pty Ltd			
INV007108 PO00559	06/08/25	Installation of Christmas decorations.	12,292.50
		Total V00007	12,292.50
V00009 - Landscape and Maintenance Solutions			
INV-4956 PO00501	01/08/25	Manners Hill Park - Mowing Services FY25.26	3,240.60
INV-4957 PO00564	01/08/25	Order PO00564	4,400.00
		Total V00009	7,640.60
V00060 - NAPOLEON PAPIER & CO			
378637903797 PO00471	27/06/25	Magazines as selected	337.56
		Total V00060	337.56
V00067 - BrightMark Group Pty Ltd			
0005375	01/08/25	Cleaning of Depot Office - Jul 25	10,828.95
		Total V00067	10,828.95
V00068 - FUJIFILM IT SERVICES (Codeblue Australia Pty Ltd)			
CBAU1279620	01/08/25	Various Networking & Telephony Equip - Jul 25	610.50
CBAU1279623	01/08/25	Professional Services and Configuration - Jul 25	595.07
CBAU1279713	01/08/25	Telephony Agreement - Jul 25	407.00

Accounts Paid - August 2025

Payment / Invoice	Date	Description	Amount
CBAU1279758	01/08/25	Managed Services Network & Telephony - Aug 25	506.00
CBAU1279776	01/08/25	Various Networking and Telephony Equipment - Aug 25	610.50
		Total V00068	2,729.07
V00106 - NAJA Business Consulting Services			
INV-01007 PO00549	06/08/25	Strategic Property Review - Project Inception Meeting	14,657.50
		Total V00106	14,657.50
V00107 - LaunchPOD Design			
DEPOSIT# DEP- 00561 PO00555	01/08/25	Meeting spaces as per quote QU-01056 Deposit	7,777.50
		Total V00107	7,777.50
V00108 - Andrew Cairns			
BOND REFUND - ANDREW CAIRNS	01/08/25	Bond Refund - Cairns Family Event 3.8.25	550.00
		Total V00108	550.00
V00110 - Frederic Flipo			
250806 HERITAGE GRANT	06/08/25	Heritage Grant Scheme - 33 McNeil Street	6,500.00
		Total V00110	6,500.00
V00111 - Sandra Boulter			
REFUND S BOULTER	13/08/25	Refund - Community Centre Hire Cancellation	125.00
		Total V00111	125.00
		Total EFT00085	141,607.54
EFT Payment - EFT00086			
3029 - Australian Taxation Office			
PJ000195	10/07/25	FORTNIGHT 2026- 1 - From Payroll	17,992.17
PJ000201	24/07/25	FORTNIGHT 2026- 2 - From Payroll	17,260.17
250630 FBT	30/06/25	Final FBT Amount 24/25	0.10
	01/08/25	GST JUL Settlement	9,910.00
	01/08/25	GST JUL Settlement	-18,532.00
		Total 3029	26,630.44
		Total EFT00086	26,630.44
EFT Payment - EFT00087			
3000 - SuperChoice Aware Superannuation			
PJ000216	21/08/25	FORTNIGHT 2026- 4 - From Payroll	5,884.47
SUPER AUG 25	21/08/25	Superannuation Contribution	14,939.09
		Total 3000	20,823.56
		Total EFT00087	20,823.56
EFT Payment - EFT00088			
162 - Western Metropolitan Regional Council			
M-2508441	15/08/25	WMRC Tip Passes	8,447.00
		Total 162	8,447.00
2233 - EASISALARY PTY LTD			
	07/08/25	Salary Sacrifice	682.85
	07/08/25	Salary Sacrifice	1,102.47
	07/08/25	Salary Sacrifice	53.61
	21/08/25	Salary Sacrifice	682.85
	21/08/25	Salary Sacrifice	1,102.47
	21/08/25	Salary Sacrifice	53.61

Accounts Paid - August 2025

Payment / Invoice	Date	Description	Amount
Total 2233			3,677.86
2414 - Open Systems Technology Pty Ltd (Council First)			
SI009213	15/08/25	Microsoft 365 1/9/25-30/9/25	1,438.70
SI009222	19/08/25	CouncilFirst Subscription Sept 25	7,387.84
Total 2414			8,826.54
3002 - Winc Australia Pty Ltd			
9048553003	18/08/25	stationery as ordered online	303.39
PO00567			
Total 3002			303.39
3045 - DORMAKABA AUSTRALIA PTY LTD			
35WA1371339	18/08/25	Callout fee 15/8/25	418.00
Total 3045			418.00
3050 - ENVIRO SWEEP PTY LTD (EWCS)			
135307 PO00499	13/08/25	Road Sweeping Services FY25.26	2,424.08
Total 3050			2,424.08
3120 - Westbooks			
350625 PO00526	15/08/25	books as purchased online	179.80
350626 PO00582	15/08/25	Books as purchased online	672.91
Total 3120			852.71
3141 - TOTALLY WORKWEAR - CANNING VALE			
CV109917	20/08/25	Protective clothing Tim Whitham	364.35
PO00572			
Total 3141			364.35
3239 - ASSET INFRASTRUCTURE MANAGEMENT			
INV-0800 PO00395	26/08/25	SPG Signage Audit and data entry to RAMM	5,013.80
INV-0801 PO00459	26/08/25	Update asset register	660.00
Total 3239			5,673.80
3301 - PAPERBARK TECHNOLOGIES PTY LTD			
0009635 PO00524	01/08/25	Manners Hill Park arbor report	770.00
Total 3301			770.00
3550 - Connect Call Centre Services			
00119991	15/08/25	Overcalls fee for contract CA0435 - Jul 25	19.31
Total 3550			19.31
3604 - Officeworks			
623268735	13/08/25	Reflex Copy Paper A4	256.05
PO00563			
Total 3604			256.05
3717 - Absolute Office Comforts			
19863327341 2	28/08/25	5 x computer desks as per Quote 31969	2,136.20
PO00586			
Total 3717			2,136.20
3892 - Telstra Limited			
4074199284 AUG	10/08/25	Works Admin Aug 25	40.00
25			
6362254800 AUG	08/08/25	Depot NBN Aug 25	75.00
25			
4074199292 AUG	10/08/25	T Whitham Aug 25	112.06
25			
Total 3892			227.06
3913 - Delivering Outcomes Pty Ltd			

Accounts Paid - August 2025

Payment / Invoice	Date	Description	Amount
INV-0102 PO00584	25/08/25	WHS assessment for Bay BView Parking RFQ	1,232.00
		Total 3913	1,232.00
3943 - Pay@bilty Pty Ltd T/A Benefit@bilty			
	21/08/25	Salary Sacrifice	767.83
		Total 3943	767.83
3982 - Baroness Holdings T/A Tree Planting and Watering			
INV-2328 PO00498	19/08/25	Street Tree Watering Services FY25.26	5,599.00
		Total 3982	5,599.00
3998 - Professional Tree Surgeons			
2337 PO00490	18/08/25	Street tree maintenance services FY25.26	1,732.50
2338 PO00423	18/08/25	Tree works - various	1,237.50
2343 PO00490	06/08/25	Street tree maintenance services FY25.26	7,862.50
		Total 3998	10,832.50
598 - PHIL JOHNSON PLUMBING & GAS			
00020849 PO00568	20/08/25	Freshwater Cafe backflow testing	150.00
		Total 598	150.00
693 - Clean City Group Pty Ltd			
1825 PO00494	19/08/25	Bin Return Service FY25.26	935.00
1827 PO00494	25/08/25	Bin Return Service FY25.26	1,100.00
		Total 693	2,035.00
697 - LGIS WA			
100-162113	01/08/25	Workers Compensation 25-26	2,708.06
		Total 697	2,708.06
804 - DEPT OF FIRE & EMERGENCY SERVICES (DFES)			
159757	21/08/25	2025/26 ESL QRT 1	136,886.10
159757A	21/08/25	2025/26 ESL	122.00
		Total 804	137,008.10
V00009 - Landscape and Maintenance Solutions			
INV-4958 PO00478	01/08/25	Manners Hill Park - turf repairs	15,015.00
		Total V00009	15,015.00
V00019 - PERDAMAN ADVANCED ENERGY PTY LTD			
00002229 PO00576	21/08/25	Energy Audit as per scope of works	1,254.00
		Total V00019	1,254.00
V00107 - LaunchPOD Design			
SO-00466 PO00555	25/08/25	Meeting spaces as per quote QU-01056 Deposit	18,147.50
		Total V00107	18,147.50
V00112 - Paul Holmes A Court			
250827 REFUND PAUL HOLMES	27/08/25	Refund 60 The Esplanade	2,500.00
		Total V00112	2,500.00
		Total EFT00088	231,645.34
Grand Total - EFT Payments			\$ 441,681.02
Other			
Other - DD00090			
3062 - WATER CORPORATION			

Accounts Paid - August 2025

Payment / Invoice	Date	Description	Amount
9001300655 0124	21/07/25	Tennis Courts Bay View	5.70
		Total 3062	5.70
		Total DD00090	5.70
Other - DD00091			
3062 - WATER CORPORATION			
9001298815 0148	21/07/25	Reserve at 63 Johnston Street	489.27
		Total 3062	489.27
		Total DD00091	489.27
Other - DD00092			
3062 - WATER CORPORATION			
9001298479 0076	21/07/25	Drainage reserve at Johnston Street	162.45
		Total 3062	162.45
		Total DD00092	162.45
Other - DD00093			
3995 - Fines Enforcement Registry (FER)			
34898743	13/08/25	25282 - Lodgement fee for registering 1 unpaid infringement	88.50
		Total 3995	88.50
		Total DD00093	88.50
Other - DD00094			
123 - Synergy			
2014493496	01/08/25	Library Electricity 13/6/25-10/7/25	6,859.29
		Total 123	6,859.29
		Total DD00094	6,859.29
Other - DD00095			
123 - Synergy			
		Total 123	631.25
		Total DD00095	631.25
Other - DD00096			
123 - Synergy			
2026501113	01/08/25	Street lighting 25/6/25-34/7/25	3,575.12
		Total 123	3,575.12
		Total DD00096	3,575.12
Other - DD00097			
123 - Synergy			
2094422382	01/08/25	Shire Office Electricity 31/5/25 - 30/7/25	631.25
	21/08/25	Synergy	-631.25
2046486455	01/08/25	Streetlights (2) 30/6/25-37/7/25	41.58
		Total 123	41.58
		Total DD00097	41.58
Grand Total - Direct Debit Payments			\$ 11,853.16
Other - CC00014			
3084 - Shire Credit Cards -NAB Visa flexi purchase			
I21785225211 - VISA FEE - JUL 25	01/08/25	NAB Visa Maintenance Fee - Jul 25	110.00

Accounts Paid - August 2025

Payment / Invoice	Date	Description	Amount
JC M CCS 28 JUN TO 29 JUL 25	01/08/25	JC M CCS 28 JUN TO 29 JUL 25	179.01
JG MDS 28 JUN TO 29 JUL 25	01/08/25	JG MDS 28 JUN TO 29 JUL 25	1,050.62
LH ALS 28 JUN TO 29 JUL 29	01/08/25	LH ALS 28 JUN TO 29 JUL 29	2,186.98
PA ADMIN 28 JUN TO 29 JUL 25	01/08/25	PA ADMIN 28 JUN TO 29 JUL 25	224.17
SF CLS 28 JUN TO 29 JUL 25	01/08/25	SF CLS 28 JUN TO 29 JUL 25	2,929.56
TW DEPOT 28 JUN TO 29 JUL 25	01/08/25	TW DEPOT 28 JUN TO 29 JUL 25	695.84
DB CEO 28 JUN TO 29 JUL 25	01/08/25	DB CEO 28 JUN TO 29 JUL 25	140.37
DN MIS 28 JUN TO 29 JUL 25	01/08/25	DN MIS 28 JUN TO 29 JUL 25	6.82
MP DEPOT 28 JUN TO 29 JUL 25	01/08/25	MP DEPOT 28 JUN TO 29 JUL 25	6.82
RY DEPOT 28 JUN TO 29 JUL 25	01/08/25	RY DEPOT 28 JUN TO 29 JUL 25	555.91
		Total 3084	8,086.10
		Total CC00014	8,086.10
		Grand Total - Credit Card Payment	\$ 8,086.10
		Grand Total - Payroll Payments	\$ 122,927.67
		Grand Total - Bank Charges	\$ 2,060.06
		Grand Total - August 2025	\$ 586,608.01



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
Lost & Stolen Cards: 1800 033 103 (24 Hrs, 7 Days a Week)

Shire of Peppermint Grove



04/9/2554
SHIRE OF PEPPERMINT GROVE
ATTN: JEREMY CLAPHAM
PO BOX 221
COTTESLOE WA 6011

SEP 3 - 2025
RECEIVED

Statement Period: 30 July 2025 to 28 August 2025
Company Account No: 4715 2799 0002 0601
Facility Limit: \$50,000

See reverse for transaction details

Your Account Summary	
Balance from Previous Statement	\$8,086.10 DR
Payments and Other Credits	\$8,086.10 CR
Purchases, Cash Advances	\$8,640.80 DR
Interest and Other Charges	\$178.20 DR
Closing Balance	\$8,819.00 DR

YOUR REQUIRED PAYMENT OF \$8,819.00 WILL BE
DEBITED TO ACCOUNT 000086492- 0000508232566 ON
THE DUE DATE 08/09/2025 AS PER OUR AGREEMENT.

Transaction Record For: Billing Account

Date	Amount A\$	Details	Explanation	Cost Coding	GST / FBT Paid	Reference
11 Aug 2025	\$8,086.10 CR	DIRECT DEBIT PAYMENT				74715275220
Total for this						
Period:	\$8,086.10 CR					

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	\$2,970.47	\$6.82	\$2,977.29 ✓
4715-2766-5955-5241	MR DONALD S BURNETT	\$10,000	\$0.00	\$1,703.75	\$6.82	\$1,710.57 ✓
4715-2766-6054-1719	MR TIMOTHY CHARLES W	\$1,000	\$0.00	\$808.47	\$6.82	\$815.29 ✓
4715-2766-6054-1727	MR ROBERT IAIN YOUNG	\$1,000	\$0.00	\$673.04	\$6.82	\$679.86 ✓
4715-2766-6149-3555	JOEL LEE DIETER GAJI	\$5,000	\$0.00	\$61.25	\$6.82	\$68.07 ✓
4715-2766-6217-2539	MR JEREMY CHARLES CL	\$5,000	\$0.00	\$232.39	\$6.82	\$239.21 ✓
4715-2766-6248-2078	MS PENNY ASKIN	\$500	\$0.00	\$438.38	\$6.82	\$445.20 ✓
4715-2767-0252-3964	MR LANCE HOPKINSON	\$5,000	\$0.00	\$1,753.05	\$6.82	\$1,759.87 ✓
4715-2767-0261-3815	MR MURRAY JOHN PERCA	\$5,000	\$0.00	\$0.00	\$6.82	\$6.82 ✓
4715-2799-0002-0601	BILLING ACCOUNT	\$0	\$8,086.10	\$0.00	\$0.00	\$8,086.10 CR
					\$178.20	\$732.90

CHANGES TO THE CREDIT CARD TERMS AND CONDITIONS (T&CS).
AS OF 1 OCTOBER 2025, NAB WILL BE INTRODUCING A 'POSITIVE
BALANCE LIMIT' - IF YOUR CREDIT CARD HAS A POSITIVE BALANCE
EXCEEDING \$50,000 YOU WILL NEED TO TRANSFER THE EXCESS
AMOUNT TO A TRANSACTION/SAVINGS ACCOUNT. VIEW THE
UPDATED T&CS AT NAB.COM.AU/BUSINESSCARDCHANGES

Statement for NAB

Statement Period: 30 Jul 2025 to 28 Aug 2025

Cardholder Name: Donald Burnett

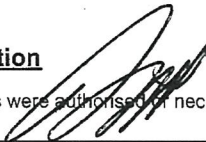


JSKR VISA Purchasing Card (Client Expenses)

Date	Details		Approval	Receipt Amount (\$AUD)		
GL Code	CC Code	Department	Net	Tax	Gross	
30 Jul 2025	Officeworks 0602	Subiaco	Approval Req'd	☒		\$370.05
22850	420	1001	\$336.41	\$33.64	\$370.05	
Purchase Officeworks 0602 Cabinet						
07 Aug 2025	Temptations Catering Osborne Park		Approval Req'd	☒		\$397.93
22450	420	1001	\$361.75	\$36.18	\$397.93	
Purchase Temptations Catering catering						
19 Aug 2025	Post Newspapers Pty Lt Shenton Park		Approval Req'd	☒		\$905.52
22470	420	1001	\$823.20	\$82.32	\$905.52	
Purchase Post Newspapers Pty Lt Election advertising						
25 Aug 2025	Woolworths/Cottesloe Grov Cottesloe		Approval Req'd	☒		\$14.75
22240	420	1001	\$13.41	\$1.34	\$14.75	
Purchase Woolworths/Cottesloe Grov RAP meeting						
27 Aug 2025	Woolworths/Cnr Pinjarra & Mandurah		Approval Req'd	☒		\$15.50
22240	420	1001	\$14.09	\$1.41	\$15.50	
Purchase Woolworths/Cnr Pinjarra & Kitchen supplies						
28 Aug 2025	Account Fees		No Appr Req'd	☒		\$6.82
22230	420	1001	\$6.20	\$0.62	\$6.82	
Account Fees Co Fp User Fee Account fee						
Total for this period:						\$1,710.57

Cardholder Declaration

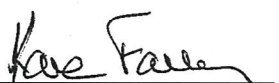
I declare that all purchases were authorised or necessarily incurred on behalf of the company.

Signature 

Dated 28/9/25

Employee ID: 5

Approved By

Signature 

Dated 8/9/25



**FlexiPurchase
Account Statement**

Statement for NAB

Statement Period: 28 Jun 2025 to 29 Jul 2025

Cardholder Name: Donovan Norgard



JSKR VISA Purchasing Card (Client Expenses)

Date	Details		Approval	Receipt Amount (\$AUD)	
GL Code	CC Code	Department	Net	Tax	Gross
29 Jul 2025	Account Fees		No Appr Req'd	☒	\$6.82
Not Coded	Not Coded	3001	\$6.20	\$0.62	\$6.82
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 _____ On leave _____ Dated ____ / ____ / ____

Employee ID: 169

Approved By

Signature  _____ Dated 12/08/2025 _____

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: 30 Jul 2025 to 28 Aug 2025

Cardholder Name: Jeremy Clapham



JSKR VISA Purchasing Card (Client Expenses)

Date		Details		Approval		Receipt Amount (\$AUD)	
GL Code	CC Code	Department		Net	Tax	Gross	
04 Aug 2025	Giftbasket.Com.Au	Prahran	Approval Req'd	☒	\$98.95	\$98.95	
22240	420	1001		\$89.95	\$9.00	\$98.95	
Purchase Giftbasket.Com.Au							
Staff wellbeing							
15 Aug 2025	Woolworths/Cottesloe Grov	Cottesloe	Approval Req'd	☒	\$4.45	\$4.45	
22240	420	1001		\$4.05	\$0.40	\$4.45	
Purchase Woolworths/Cottesloe Grov							
Kitchen supplies							
15 Aug 2025	Adobe Sydney		Approval Req'd	☒	\$128.99	\$128.99	
22240	420	1001		\$117.26	\$11.73	\$128.99	
Purchase Adobe							
Adobe suite - monthly subs							
28 Aug 2025	Account Fees		No Appr Req'd	☒	\$6.82	\$6.82	
22230	420	1001		\$6.20	\$0.62	\$6.82	
Account Fees Cc Fp User Fee							

Bank fees

Total for this period: \$239.21

Cardholder Declaration

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

Signature

Dated 01/09/2025

Employee ID: E0031

Approved By

Signature

Dated 01/09/2025

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: 30 Jul 2025 to 28 Aug 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	Gross
29 Jul 2025	Post Cottesloe Post Sh Cottesloe	Approval Req'd	☒		\$61.25
22290	530	2051	\$55.68	\$5.57	\$61.25
Purchase Post Cottesloe Post Sh registered envelopes for pool barrier compliance					
28 Aug 2025	Account Fees	No Appr Req'd	☐		\$6.82
22230	1380	1001	\$6.20	\$0.62	\$6.82
Account Fees Cc Fp User Fee bank fees					
Total for this period:					\$68.07

Cardholder Declaration

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

Signature

Dated 9 / 9 / 2025

Employee ID: E0020

Approved By

Signature

Dated 9/09/2025

On Completion

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



Statement for NAB

Statement Period: 30 Jul 2025 to 28 Aug 2025

Cardholder Name: Lance Hopkinson



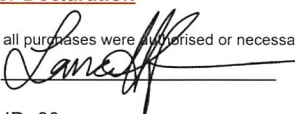
JSKR VISA Purchasing Card (Client Expenses)

Date	Details		Approval	Receipt	Amount (\$AUD)	
GL Code	CC Code	Department	Net	Tax	Gross	
01 Aug 2025	Woolworths/Cottesloe Grov Cottesloe		Approval Req'd		\$4.30	
22850	1150	4001	\$3.91	\$0.39	\$4.30	
Purchase Woolworths/Cottesloe Grov kitchen						
04 Aug 2025	Woolworths/Cottesloe Grov Cottesloe		Approval Req'd		\$9.70	
22850	1150	4001	\$8.82	\$0.88	\$9.70	
Purchase Woolworths/Cottesloe Grov JP supplies						
05 Aug 2025	Sp Jb Hi-Fi Online Southbank		Approval Req'd		\$171.80	
22560	1150	4001	\$156.18	\$15.62	\$171.80	
Purchase Sp Jb Hi-Fi Online replacement H/P DVDs						
05 Aug 2025	Kmart Mulgrave		Approval Req'd		\$126.00	
22530	1150	4001	\$114.55	\$11.45	\$126.00	
Purchase Kmart adult books						
06 Aug 2025	Peppermint News Agc Peppermint Gr		Approval Req'd		\$219.00	
22280	1150	4001	\$199.09	\$19.91	\$219.00	
Purchase Peppermint News Agc monthly newspapers						
11 Aug 2025	Woolworths/Cottesloe Grov Cottesloe		Approval Req'd		\$10.70	
22850	1150	4001	\$9.73	\$0.97	\$10.70	
Purchase Woolworths/Cottesloe Grov kitchen						
13 Aug 2025	Bunnings 483000 Claremont		Approval Req'd		\$51.60	
22850	1150	4001	\$46.91	\$4.69	\$51.60	
Purchase Bunnings 483000 dolly wheels for moving POD						
20 Aug 2025	Open Book Mosman Park		Approval Req'd		\$547.91	
22540	1150	4001	\$498.10	\$49.81	\$547.91	
Purchase Open Book junior books						

20 Aug 2025	Raeco Knoxfield	Approval Req'd	☒	\$437.46	
22320	1150	4001	\$397.69	\$39.77	\$437.46
Purchase Raeco book covering					
20 Aug 2025	Atinav Ent Pty Ltd Kings Park	Approval Req'd	☒	\$16.78	
22850	1150	4001	\$15.25	\$1.53	\$16.78
Purchase Atinav Ent Pty Ltd WSLG meeting					
20 Aug 2025	Sp St John Ambulance N Smithfield	Approval Req'd	☒	\$149.00	
22850	1150	4001	\$135.45	\$13.55	\$149.00
Purchase Sp St John Ambulance N DEFIB PAD REPLACEMENTS					
21 Aug 2025	Woolworths/Cottesloe Grov Cottesloe	Approval Req'd	☒	\$8.80	
23170	1150	4001	\$8.00	\$0.80	\$8.80
Purchase Woolworths/Cottesloe Grov CLEANING ITEMS					
28 Aug 2025	Account Fees	No Appr Req'd	☐	\$6.82	
22230	1150	4001	\$6.20	\$0.62	\$6.82
Account Fees Cc Fp User Fee BANK CHARGES					
Total for this period:				\$1 759.87	

Cardholder Declaration

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

Signature 

Dated 29/ 08 / 2025

Employee ID: 60

Approved By

Signature 

Dated 01/09/2025

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: 28 Jun 2025 to 29 Jul 2025

Cardholder Name: Murray Percasky



JSKR VISA Purchasing Card (Client Expenses)

Date	Details		Approval	Receipt Amount (\$AUD)	
GL Code	CC Code	Department	Net	Tax	Gross
29 Jul 2025	Account Fees		No Appr Req'd	☐	\$6.82
Not Coded	Not Coded	Not Coded	\$6.20	\$0.62	\$6.82
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.

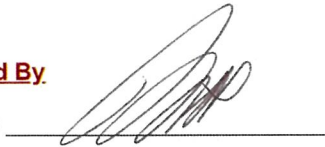
Signature 

Dated

16 10 8 12025

Employee ID: E0042

Approved By

Signature 

Dated

12 1 8 125

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: 30 Jul 2025 to 28 Aug 2025

Cardholder Name: Penny Askin



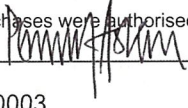
JSKR VISA Purchasing Card (Client Expenses)

Date	Details		Approval	Receipt Amount (\$AUD)		
	GL Code	CC Code		Net	Tax	Gross
30 Jul 2025		Sq *the Coffee Grove	Approved		✓	\$13.50
	22240	420		\$12.27	\$1.23	\$13.50
		Purchase Sq *the Coffee Grove				
		Meeting with Town of Cottesloe Community Dev Officer				
31 Jul 2025		Woolworths/Cottesloe Grov	Approved		✓	\$5.95
	22240	420		\$5.41	\$0.54	\$5.95
		Purchase Woolworths/Cottesloe Grov				
		Shire Kitchen supplies				
05 Aug 2025		Woolworths/Cottesloe Grov	Approved		✓	\$5.95
	22240	420		\$5.41	\$0.54	\$5.95
		Purchase Woolworths/Cottesloe Grov				
		Shire Kitchen Supplies				
06 Aug 2025		Woolworths/Cottesloe Grov	Approved		✓	\$34.00
	22240	420		\$30.91	\$3.09	\$34.00
		Purchase Woolworths/Cottesloe Grov				
		Shire Kitchen Supplies				
07 Aug 2025		Woolworths/Cottesloe Grov	Approved		✓	\$5.95
	22240	420		\$5.41	\$0.54	\$5.95
		Purchase Woolworths/Cottesloe Grov				
		Shire Kitchen Supplies				
07 Aug 2025		Woolworths/Cottesloe Grov	Approved		✓	\$30.25
	22240	420		\$27.50	\$2.75	\$30.25
		Purchase Woolworths/Cottesloe Grov				
		Morning Tea for AI presentation attendees				
11 Aug 2025		Woolworths/Cottesloe Grov	Approved		✓	\$10.85
	22240	420		\$9.86	\$0.99	\$10.85
		Purchase Woolworths/Cottesloe Grov				
		Shire Kitchen Supplies				
11 Aug 2025		Woolworths/Cottesloe Grov	Approved		✓	\$31.00
	22240	420		\$28.18	\$2.82	\$31.00
		Purchase Woolworths/Cottesloe Grov				
		Shire Kitchen Supplies				

12 Aug 2025	Woolworths/Cottesloe Grov Cottesloe	Approved		\$6.60	
22240	420	1001	\$6.00	\$0.60	\$6.60
Purchase Woolworths/Cottesloe Grov Shire Kitchen Supplies					
20 Aug 2025	Woolworths/Cottesloe Grov Cottesloe	Approved		\$5.95	
22240	420	1001	\$5.41	\$0.54	\$5.95
Purchase Woolworths/Cottesloe Grov Shire Kitchen supplies					
21 Aug 2025	Amazon Au Sydney South	Approved		\$39.98	
22240	420	1001	\$36.35	\$3.63	\$39.98
Purchase Amazon Au Shire Kitchen Supplies					
21 Aug 2025	Woolworths/Cottesloe Grov Cottesloe	Approved		\$5.95	
22240	420	1001	\$5.41	\$0.54	\$5.95
Purchase Woolworths/Cottesloe Grov Shire Kitchen Supplies					
21 Aug 2025	Woolworths/Cottesloe Grov Cottesloe	Approved		\$5.00	
22240	420	1001	\$4.55	\$0.45	\$5.00
Purchase Woolworths/Cottesloe Grov Shire Kitchen Supplies					
21 Aug 2025	Sp Burchgrove Home Braemer	Approved		\$224.75	
22490	1170	1051	\$204.32	\$20.43	\$224.75
Purchase Sp Burchgrove Home Peppermint Grove Candles for Citizenship Conferees					
25 Aug 2025	Woolworths/Cottesloe Grov Cottesloe	Approved		\$12.70	
22240	420	1001	\$11.55	\$1.15	\$12.70
Purchase Woolworths/Cottesloe Grov Shire Kitchen Supplies					
28 Aug 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 Charges					
Total for this period:				\$445.20	

Cardholder Declaration

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

Signature  Dated 3 / 9 / 2025

Employee ID: E0003

Approved By

Signature _____ Dated ____ / ____ / ____

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: 30 Jul 2025 to 28 Aug 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
06 Aug 2025	Reddy Express 6919 Mosman Park		Approval Req'd	☒	\$140.44
22510	1220	3001	\$127.67	\$12.77	\$140.44
Purchase Reddy Express 6919 Ute Fuel					
06 Aug 2025	Bunnings 453000 O'Connor		Approval Req'd	☒	\$31.62
22430	1220	3001	\$28.75	\$2.87	\$31.62
Purchase Bunnings 453000 KP toilet repair					
12 Aug 2025	Reddy Express 6919 Mosman Park		Approval Req'd	☒	\$202.85
22510	1220	3001	\$184.41	\$18.44	\$202.85
Purchase Reddy Express 6919 Truck Fuel					
19 Aug 2025	Bp Westgate 6220 Fremantle		Approval Req'd	☒	\$141.81
22510	1220	3001	\$128.92	\$12.89	\$141.81
Purchase Bp Westgate 6220 Ute Fuel					
21 Aug 2025	Bunnings 453000 O'Connor		Approval Req'd	☒	\$78.30
22430	1220	3001	\$71.18	\$7.12	\$78.30
Purchase Bunnings 453000 Star pickets					
26 Aug 2025	Reddy Express 6919 Mosman Park		Approval Req'd	☒	\$78.02
22510	1220	3001	\$70.93	\$7.09	\$78.02
Purchase Reddy Express 6919 Loader Fuel					
28 Aug 2025	Account Fees		No Appr Req'd	☒	\$6.82
22230	1220	3001	\$6.20	\$0.62	\$6.82
Account Fees Cc Fp User Fee Bank Fees					
Total for this period:					\$679.86

Cardholder Declaration

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

Signature Robert Young

Dated 1 / 9 / 2025

Employee ID: RY

Approved By

Signature  _____

Dated 1/9/25 _____

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: 30 Jul 2025 to 28 Aug 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
28 Jul 2025	Bunnings 453000	O'Connor	Approved	✓	\$27.12
22320	1150	4001	\$24.65	\$2.47	\$27.12
Purchase Bunnings 453000 Carpet repair glue					
30 Jul 2025	Big W/4 Neerigen Street Armadale		Approved	✓	\$731.00
22540	1150	4001	\$664.55	\$66.45	\$731.00
Purchase Big W/4 Neerigen Street Junior Book Purchases					
31 Jul 2025	Trybooking*cbca Wa South Yarra		Approved	✓	\$90.50
22660	1150	4001	\$82.27	\$8.23	\$90.50
Purchase Trybooking*cbca Wa Children's Book Week launch					
31 Jul 2025	Amazon Marketplace Au Sydney South		Approved	✓	\$120.44
22540	1150	4001	\$109.49	\$10.95	\$120.44
Purchase Amazon Marketplace Au Junior Book purchases					
31 Jul 2025	Big W/High Road And Wille Willetton		Approved	✓	\$335.00
22540	1150	4001	\$304.55	\$30.45	\$335.00
Purchase Big W/High Road And Wille Junior Book purchases					
01 Aug 2025	Amazon Au Sydney South		Approved	✓	\$193.71
22540	1150	4001	\$176.10	\$17.61	\$193.71
Purchase Amazon Au Junior Book purchases					
02 Aug 2025	Target 5076 Bull Creek		Approved	✓	\$199.00
22540	1150	4001	\$180.91	\$18.09	\$199.00
Purchase Target 5076 Junior Book purchases					
31 Jul 2025	Amazon Marketplace Au Sydney South		Approved	✓	\$45.29
22540	1150	4001	\$41.17	\$4.12	\$45.29
Purchase Amazon Marketplace Au Junior Book purchases					
01 Aug 2025	Amazon Au Sydney South		Approved	✓	\$28.54
22540	1150	4001	\$25.95	\$2.59	\$28.54
Purchase Amazon Au Junior Book purchases					

01 Aug 2025	Amazon Au Sydney South	Approved		\$160.87	
22540	1150	4001	\$146.25	\$14.62	\$160.87
Purchase Amazon Au Junior Book purchases					
31 Jul 2025	Amazon Marketplace Au Sydney South	Approved		\$36.57	
22540	1150	4001	\$33.25	\$3.32	\$36.57
Purchase Amazon Marketplace Au Junior Book purchases					
05 Aug 2025	Officeworks 0616 O'Connor	Approved		\$109.84	
22320	1150	4001	\$99.85	\$9.99	\$109.84
Purchase Officeworks 0616 Parenting book acrylic display					
05 Aug 2025	Amazon Marketplace Au Sydney South	Approved		\$78.53	
22540	1150	4001	\$71.39	\$7.14	\$78.53
Purchase Amazon Marketplace Au Junior Book purchases					
05 Aug 2025	Amazon Marketplace Au Sydney South	Approved		\$109.90	
22540	1150	4001	\$99.91	\$9.99	\$109.90
Purchase Amazon Marketplace Au Junior Book purchases					
05 Aug 2025	Educational Art Suppli Nedlands	Approved		\$78.83	
22650	1150	4001	\$71.66	\$7.17	\$78.83
Purchase Educational Art Suppli craft stickers and stamps					
07 Aug 2025	Amazon Marketplace Au Sydney South	Approved		\$188.20	
22540	1150	4001	\$171.09	\$17.11	\$188.20
Purchase Amazon Marketplace Au Junior Book purchases					
07 Aug 2025	Amazon Marketplace Au Sydney South	Approved		\$78.15	
22540	1150	4001	\$71.05	\$7.10	\$78.15
Purchase Amazon Marketplace Au Junior Book purchases					
07 Aug 2025	Amazon Marketplace Au Sydney South	Approved		\$85.71	
22540	1150	4001	\$77.92	\$7.79	\$85.71
Purchase Amazon Marketplace Au Junior Book purchases					
07 Aug 2025	Amazon Au Sydney South	Approved		\$53.90	
22540	1150	4001	\$49.00	\$4.90	\$53.90
Purchase Amazon Au Junior Book purchases					
07 Aug 2025	Amazon Au Sydney South	Approved		\$98.70	
22540	1150	4001	\$89.73	\$8.97	\$98.70
Purchase Amazon Au Junior Book purchases					
07 Aug 2025	Amazon Au Sydney South	Approved		\$75.49	
22540	1150	4001	\$68.63	\$6.86	\$75.49
Purchase Amazon Au Junior Book purchases					

05 Aug 2025	Amazon Marketplace Au Sydney South	Approved	☒	\$25.18	
22540	1150	4001	\$22.89	\$2.29	\$25.18
Purchase Amazon Marketplace Au Junior Book Purchases					
26 Aug 2025	Officeworks 0616 O'Connor	Approved	☒	\$20.00	
22320	1150	4001	\$18.18	\$1.82	\$20.00
Purchase Officeworks 0616 Marker pens for book stock					
28 Aug 2025	Account Fees	No Appr Req'd	☐	\$6.82	
22230	1150	4001	\$6.20	\$0.62	\$6.82
Account Fees Cc Fp User Fee account fees					
Total for this period:				\$2,977.29	

Cardholder Declaration

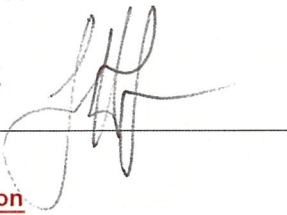
I declare that all purchases were authorised or necessarily incurred on behalf of the company.

Signature 

Dated 29 / 8 / 2025

Employee ID: 63

Approved By

Signature 

Dated 29 / 8 / 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: 30 Jul 2025 to 28 Aug 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
31 Jul 2025		Specsavers Fremantle P/L Fremantle	Approval Req'd	☒	\$249.00
	22500	1220 3001		\$226.36 \$22.64	\$249.00
	Purchase Specsavers Fremantle P/L PPE.				
06 Aug 2025		Bunnings 303000 Bibra Lake	Approval Req'd	☒	\$17.50
	22445	1220 3001		\$15.91 \$1.59	\$17.50
	Purchase Bunnings 303000 Hardware.				
06 Aug 2025		Bunnings 303000 Bibra Lake	Approval Req'd	☒	\$228.60
	22445	1220 3001		\$207.82 \$20.78	\$228.60
	Purchase Bunnings 303000 Hardware.				
20 Aug 2025		Ampol Mosman Pa 55363f Mosman Park	Approval Req'd	☒	\$143.00
	22510	1220 3001		\$130.00 \$13.00	\$143.00
	Purchase Ampol Mosman Pa 55363f Ute Fuel.				
25 Aug 2025		Bunnings 303000 Bibra Lake	Approval Req'd	☒	\$170.37
	22445	1220 3001		\$154.88 \$15.49	\$170.37
	Purchase Bunnings 303000 Street Trees and Hardware				
28 Aug 2025		Account Fees	No Appr Req'd	☒	\$6.82
	22230	420 3001		\$6.20 \$0.62	\$6.82
	Account Fees Cc Fp User Fee Account Fees				
Total for this period:					\$815.29

Cardholder Declaration

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

Signature

Dated 29 / 8 / 2025

Employee ID: TW

Approved By

Signature

Dated 11/09/2025

On Completion



Ordinary Council Meeting

3.3.2 Financial Statements

SHIRE OF PEPPERMINT GROVE

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 31 August 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

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Note 2 Net current assets information	5
Note 3 Explanation of variances	6

SHIRE OF PEPPERMINT GROVE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2025

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	3,856,665	3,856,665	3,856,666	1	0.00%	
Grants, subsidies and contributions	1,511,866	338,325	360,044	21,719	6.42%	
Fees and charges	380,991	125,785	137,409	11,624	9.24%	
Interest revenue	235,919	21,666	18,626	(3,040)	(14.03%)	
Other revenue	4,600	1,600	3,076	1,476	92.25%	
Profit on asset disposals	416,000	0	0	0	0.00%	
	6,406,041	4,344,041	4,375,821	31,780	0.73%	
Expenditure from operating activities						
Employee costs	(2,744,146)	(474,992)	(431,691)	43,301	9.12%	
Materials and contracts	(2,483,096)	(458,542)	(334,761)	123,781	26.99%	▲
Utility charges	(114,550)	(18,823)	(21,281)	(2,458)	(13.06%)	
Depreciation	(468,350)	(78,059)	(86,210)	(8,151)	(10.44%)	
Finance costs	(69,010)	(1,086)	(2,262)	(1,176)	(108.29%)	
Insurance	(103,000)	(72,750)	(46,017)	26,733	36.75%	▲
Other expenditure	(162,208)	(834)	(17,397)	(16,563)	(1985.97%)	▼
	(6,144,360)	(1,105,086)	(939,619)	165,467	14.97%	
Non cash amounts excluded from operating activities	2(c) 52,350	78,059	59,862	(18,197)	(23.31%)	▼
Amount attributable to operating activities	314,031	3,317,014	3,496,064	179,050	5.40%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	342,248	5,000	0	(5,000)	(100.00%)	
Proceeds from disposal of assets	2,076,000	0	0	0	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans	200,000	0	0	0	0.00%	
	2,618,248	5,000	0	(5,000)	(100.00%)	
Outflows from investing activities						
Right of use assets recognised	(12,310)	0	0	0	0.00%	
Acquisition of property, plant and equipment	(202,000)	(18,000)	(23,568)	(5,568)	(30.93%)	
Acquisition of infrastructure	(2,714,019)	(50,000)	(7,181)	42,819	85.64%	▲
Payments for financial assets at amortised cost - self supporting loans	(200,000)	0	0	0	0.00%	
	(3,128,329)	(68,000)	(30,749)	37,251	54.78%	
Non-cash amounts excluded from investing activities	2(d) 12,310	0	0	0	0.00%	
Amount attributable to investing activities	(497,771)	(63,000)	(30,749)	32,251	51.19%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Leases liabilities recognised	12,310	0	0	0	0.00%	
Proceeds from new borrowings	1,700,000	0	0	0	0.00%	
Transfer from reserves	484,771	0	0	0	0.00%	
	2,197,081	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(15,000)	(1,044)	(1,044)	0	0.00%	
Repayment of borrowings	(1,738,886)	0	0	0	0.00%	
Transfer to reserves	(788,981)	0	0	0	0.00%	
	(2,542,867)	(1,044)	(1,044)	0	0.00%	
Non-cash amounts excluded from financing activities	2(e) (12,310)	0	0	0	0.00%	
Amount attributable to financing activities	(358,096)	(1,044)	(1,044)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 618,508	618,508	528,946	(89,562)	(14.48%)	▼
Amount attributable to operating activities	314,031	3,317,014	3,496,064	179,050	5.40%	
Amount attributable to investing activities	(497,771)	(63,000)	(30,749)	32,251	51.19%	▲
Amount attributable to financing activities	(358,096)	(1,044)	(1,044)	0	0.00%	
Surplus or deficit after imposition of general rates	76,672	3,871,478	3,993,217	121,739	3.14%	

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 31 AUGUST 2025

	Actual 30 June 2025 \$	Actual as at 31 August 2025 \$
CURRENT ASSETS		
Cash and cash equivalents	2,956,994	4,518,130
Trade and other receivables	134,310	2,263,652
Other assets	25,651	25,657
TOTAL CURRENT ASSETS	3,116,955	6,807,439
NON-CURRENT ASSETS		
Trade and other receivables	7,414	33,762
Other financial assets	88,353	88,353
Investment in associate	163,307	163,307
Property, plant and equipment	15,838,470	15,831,996
Infrastructure	17,155,518	17,107,519
Right-of-use assets	42,778	41,790
TOTAL NON-CURRENT ASSETS	33,295,840	33,266,727
TOTAL ASSETS	36,412,795	40,074,166
CURRENT LIABILITIES		
Trade and other payables	386,258	612,467
Lease liabilities	11,174	10,130
Borrowings	41,700	41,700
Employee related provisions	205,677	205,677
TOTAL CURRENT LIABILITIES	644,809	869,974
NON-CURRENT LIABILITIES		
Lease liabilities	28,290	28,290
Borrowings	532,491	532,491
Employee related provisions	6,799	6,799
TOTAL NON-CURRENT LIABILITIES	567,580	567,580
TOTAL LIABILITIES	1,212,389	1,437,554
NET ASSETS	35,200,406	38,636,612
EQUITY		
Retained surplus	9,610,559	13,046,765
Reserve accounts	2,148,466	2,148,466
Revaluation surplus	23,441,381	23,441,381
TOTAL EQUITY	35,200,406	38,636,612

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 31 AUGUST 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 12 September 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 31 AUGUST 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

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)

Note	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 31 August 2025
	\$	\$	\$
	3,200,000	2,956,994	4,518,130
		134,310	2,263,652
	95,795	0	0
		25,651	25,657
	3,295,795	3,116,955	6,807,439
	(162,217)	(386,258)	(612,467)
	(29,786)	0	0
	(12,310)	(11,174)	(10,130)
	(2,729)	(41,700)	(41,700)
	(185,000)	(205,677)	(205,677)
	(392,042)	(644,809)	(869,974)
	2,903,753	2,472,146	5,937,465
2(b)	(2,285,245)	(1,943,200)	(1,944,248)
	618,508	528,946	3,993,217

(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	10,130
	2,729	41,700	41,700
	152,392	152,392	152,388
2(a)	(2,285,245)	(1,943,200)	(1,944,248)

(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

	Adopted Budget Estimates 30 June 2026	YTD Budget Estimates 31 August 2025	YTD Actual 31 August 2025
	\$	\$	\$
	(416,000)	0	0
	468,350	78,059	86,210
			(26,348)
	52,350	78,059	59,862

(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	0	0
	12,310	0	0

(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)	0	0
	(12,310)	0	0

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 31 AUGUST 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. % %	
Expenditure from operating activities			
Materials and contracts	123,781	26.99%	▲
Underspend on Consultants 37k, interim audit fee not billed 18k, underspend on legal fees 8k, valuation costs not spent yet 22k, timing of waste charges 23k			
Insurance	26,733	36.75%	▲
Timing of insurance costs			
Other expenditure	(16,563)	(1985.97%)	▼
Timing of heritage grants and donations			
Non cash amounts excluded from operating activities	(18,197)	(23.31%)	▼
Variance in year to date non cash amounts			
Outflows from investing activities			
Acquisition of infrastructure	42,819	85.64%	▲
Timing - see Note 5 for details of capital projects			
Surplus or deficit at the start of the financial year	(89,562)	(14.48%)	▼
Year end adjustments			

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 31 AUGUST 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	\$3.87 M	\$3.99 M	\$0.12 M

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables			Receivables		
	\$4.52 M	% of total		\$0.61 M	% Outstanding		\$0.40 M	% Collected
Unrestricted Cash	\$2.37 M	52.4%	Trade Payables	\$0.09 M		Rates Receivable	\$1.86 M	51.9%
Restricted Cash	\$2.15 M	47.6%	0 to 30 Days		61.3%	Trade Receivable	\$0.40 M	% Outstanding
			Over 30 Days		38.7%	Over 30 Days		0.5%
			Over 90 Days		0.0%	Over 90 Days		0.0%
Refer to 3 - Cash and Financial Assets			Refer to 9 - Payables			Refer to 7 - Receivables		

Refer to 3 - Cash and Financial Assets

Refer to 9 - Payables

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.31 M	\$3.32 M	\$3.50 M	\$0.18 M

Refer to Statement of Financial Activity

Rates Revenue			Grants and Contributions			Fees and Charges		
YTD Actual	\$3.86 M	% Variance	YTD Actual	\$0.36 M	% Variance	YTD Actual	\$0.14 M	% Variance
YTD Budget	\$3.86 M	0.0%	YTD Budget	\$0.34 M	6.4%	YTD Budget	\$0.13 M	9.2%

Refer to 13 - Grants and Contributions

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.50 M)	(\$0.06 M)	(\$0.03 M)	\$0.03 M

Refer to Statement of Financial Activity

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.00 M	%	YTD Actual	\$0.01 M	% Spent	YTD Actual	\$0.00 M	% Received
Adopted Budget	\$2.08 M	(100.0%)	Adopted Budget	\$2.71 M	(99.7%)	Adopted Budget	\$0.34 M	(100.0%)

Refer to 6 - Disposal of Assets

Refer to 5 - Capital Acquisitions

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
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		Reserves		Lease Liability	
Principal repayments	\$0.00 M	Reserves balance	\$2.15 M	Principal repayments	(\$0.00 M)
Interest expense	(\$0.00 M)	Net Movement	\$0.00 M	Interest expense	(\$0.00 M)
Principal due	\$0.57 M			Principal due	\$0.04 M

Refer to 10 - Borrowings

Refer to 4 - Cash Reserves

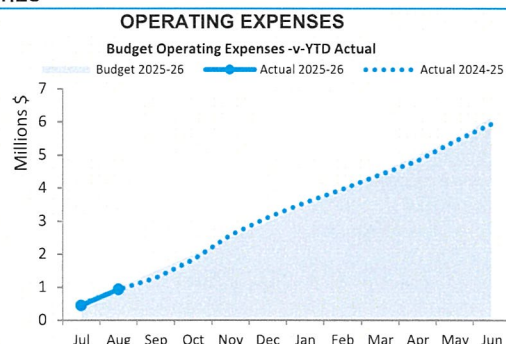
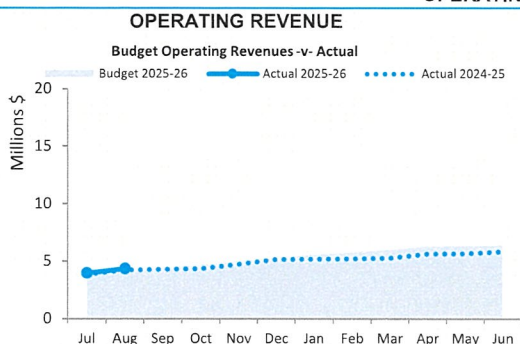
Refer to Note 11 - Lease Liabilities

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

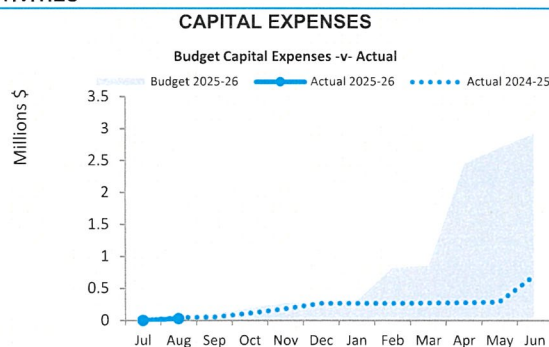
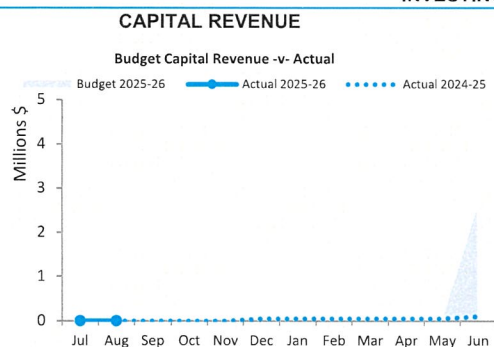
**SHIRE OF PEPPERMINT GROVE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025**

2 KEY INFORMATION - GRAPHICAL

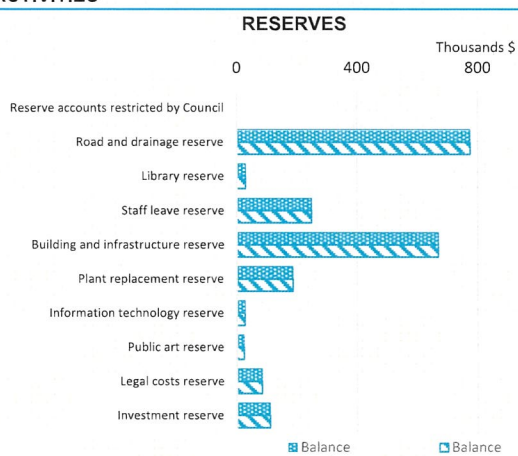
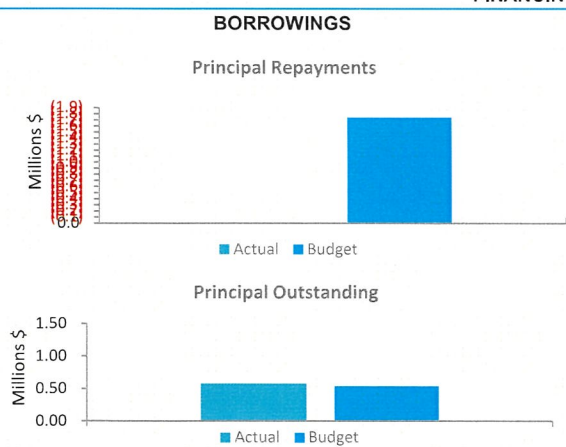
OPERATING ACTIVITIES



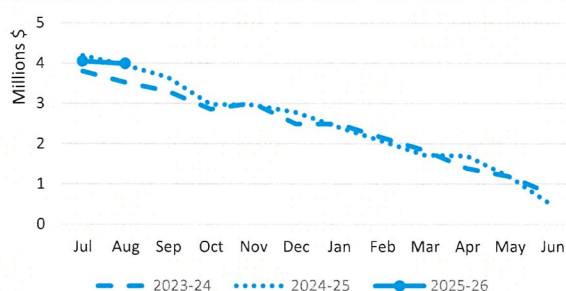
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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 31 AUGUST 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	2,369,664	2,148,466	4,518,130		NAB	4.15%	N/A
Total		2,369,664	2,148,466	4,518,130	0			
Comprising								
Cash and cash equivalents		2,369,664	2,148,466	4,518,130	0			
		2,369,664	2,148,466	4,518,130	0			

KEY INFORMATION

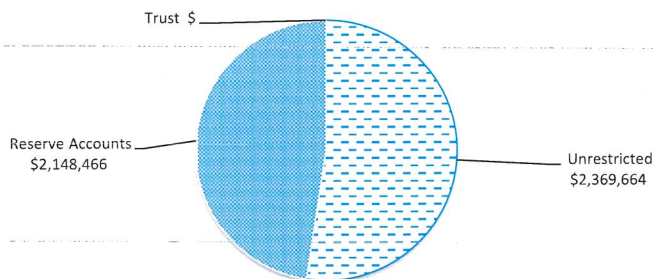
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 31 AUGUST 2025

4 RESERVE ACCOUNTS

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

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - specialised	84,000	10,000	23,568	13,568
Furniture and equipment	8,000	8,000	0	(8,000)
Plant and equipment	110,000	0	0	0
Acquisition of property, plant and equipment	202,000	18,000	23,568	5,568
Infrastructure - roads	834,019	0	3,181	3,181
Infrastructure - Footpaths	30,000	0	0	0
Infrastructure - Drainage	1,620,000	0	0	0
Infrastructure - Parks and Ovals	190,000	50,000	4,000	(46,000)
Infrastructure - Other	40,000	0	0	0
Acquisition of infrastructure	2,714,019	50,000	7,181	(42,819)
Total of PPE and Infrastructure	2,916,019	68,000	30,749	(37,251)
Right of use asset - Plant and equipment	12,310	12,310	0	(12,310)
Acquisition of right of use assets	12,310	12,310	0	(12,310)
Total capital acquisitions	2,928,329	80,310	30,749	(49,561)
Capital Acquisitions Funded By:				
Capital grants and contributions	342,248	5,000	0	(5,000)
Lease liabilities	12,310	0	0	0
Borrowings	1,700,000	0	0	0
Other (disposals & C/Fwd)	2,076,000	0	0	0
Reserve accounts				
Road and drainage reserve	184,771		0	0
Building and infrastructure reserve	300,000		0	0
Contribution - operations	(1,687,000)	75,310	30,749	(44,561)
Capital funding total	2,928,329	80,310	30,749	(49,561)

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

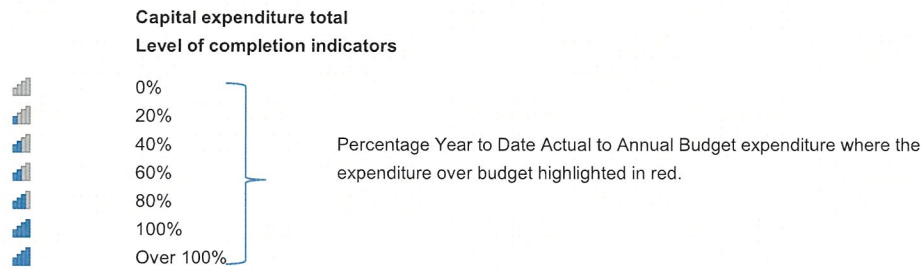
Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation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

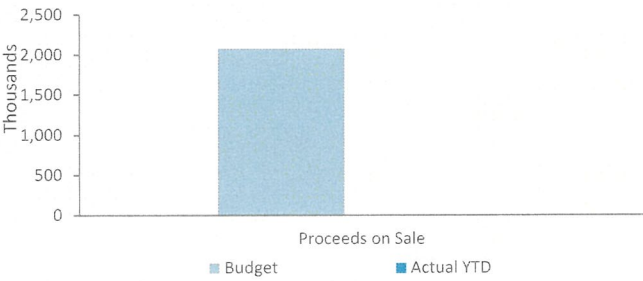
5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED



			Adopted		YTD Actual	Variance (Under)/Over
Account Description			Budget	YTD Budget		
			\$	\$	\$	\$
	Land and Buildings					
	New	JOB00045	Design for structure to Grove entry	9,000	0	0
	Renewal	JOB00046	Carpet replacement at library	15,000	0	0
	Renewal	JOB00047	Replace northern external decking with composite material	10,000	0	0
	New	JOB00048	Report to investigate aircon replacement	10,000	0	0
	Renewal	JOB00049	New pod for quiet place in library	30,000	0	23,568
	New	JOB00051	New charging station x 2	10,000	10,000	0
	Plant and equipment					
	Renewal	JOB00054	Works vehicle replacement	55,000	0	0
	Renewal	JOB00055	Parks vehicle replacement	55,000	0	0
	Furniture and equipment					
	Renewal	JOB00053	Council chambers chair replacement	8,000	8,000	0
	Infrastructure - Roads					
	Renewal	JOB00039	Kerb renewal- sundry	32,000	0	0
	Renewal	JOB00041	Road project - The Esplanade - Leake St	247,705	0	0
	Renewal	JOB00042	Road project - Leake St - Stirling highway	224,314	0	0
	New	JOB00050	New parking near tennis courts	330,000	0	3,181
	Infrastructure - footpaths					
	Renewal	JOB00038	Minor footpath works	30,000	0	0
	Infrastructure - drainage					
	Renewal	JOB00040	Repair/renew drain pits	20,000	0	0
	New	JOB00052	Relocation of Johnston Street drainage sump	1,600,000	0	0
	Infrastructure - Parks and ovals					
	Renewal	JOB00012	Keanes Point - shade sails, softfall etc	50,000	50,000	4,000
	Renewal	JOB00043	2 x solar lights - assets 12 and 209	20,000	0	0
	Renewal	JOB00044	2 x drink fountains - assets 8 and 165	20,000	0	0
	Renewal	JOB00037	DBCA works - forshore	100,000	0	0
	Infrastructure - Other					
	New	JOB00058	Garden shire entry statements	40,000	0	0
	Right of use assets - Plant and Equipment					
	Renewal	N/A	Replacement of IT equipment - Shire portion	8,622	8,622	0
	Renewal	N/A	Replacement of IT equipment - library portion	3,688	3,688	0

6 DISPOSAL OF ASSETS

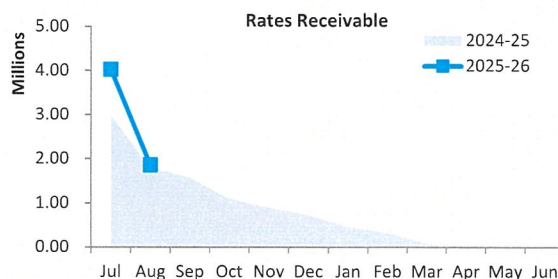
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	Buildings								
	Johnston St sump	1,600,000	2,000,000	400,000	0			0	0
	Plant and equipment								
	Plant and equipment - vehicle	30,000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



7 RECEIVABLES

Rates receivable

	30 Jun 2025	31 Aug 2025
	\$	\$
Opening arrears previous year	57,725	8,508
Levied this year	3,659,375	3,856,666
Less - collections to date	(3,708,592)	(2,004,278)
Net rates collectable	8,508	1,860,896
% Collected	99.8%	51.9%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	374,072	1,850	0	120	376,042
Percentage	0.0%	99.5%	0.5%	0.0%	0.0%	
Balance per trial balance						
Trade receivables						376,042
GST receivable						26,714
Total receivables general outstanding						402,756

Amounts shown above include GST (where applicable)

KEY INFORMATION

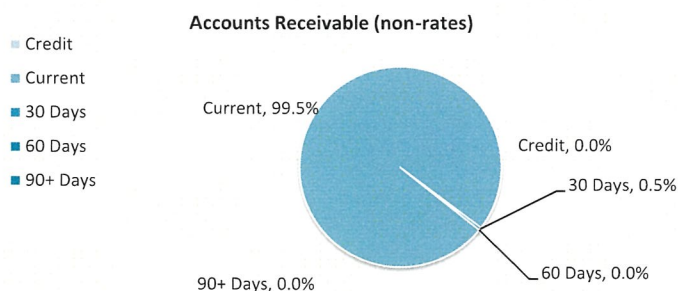
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 August 2025
	\$	\$	\$	\$
Other current assets				
Other assets				
Accrued income	19,856	6		19,862
Current portion of lease owing	5,795			5,795
Total other current assets	25,651	6	0	25,657
Amounts shown above include GST (where applicable)				

KEY INFORMATION

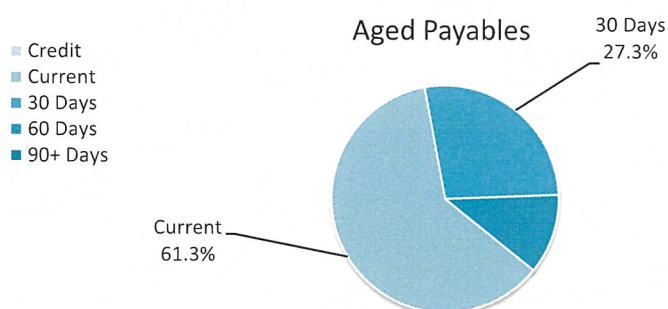
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	57,829	25,734	10,801	0	94,364
Percentage	0.0%	61.3%	27.3%	11.4%	0.0%	
Balance per trial balance						
Sundry creditors						94,364
Accrued expenses						13,599
ATO liabilities						34,052
Bonds and deposits						134,150
ESL payable						319,401
BSL payable						16,901
Total payables general outstanding						612,467

Amounts shown above include GST (where applicable)

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				(38,886)	574,191	535,305	(2,083)	(43,500)
Road/drainage - Johnston St	42			1,500,000		(1,500,000)	0	0		(19,000)
		574,191	0	1,500,000	0	(1,538,886)	574,191	535,305	(2,083)	(62,500)
Self supporting loans										
Tennis club		0	0	200,000	0	(200,000)	0	0	0	0
		0	0	200,000	0	(200,000)	0	0	0	0
Total		574,191	0	1,700,000	0	(1,738,886)	574,191	535,305	(2,083)	(62,500)
Current borrowings		41,700					41,700			
Non-current borrowings		532,491					532,491			
		574,191					574,191			

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

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.

11 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2025	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Fujifilm - copiers and phones		39,464	0	0	(1,044)	(5,000)	38,420	34,464	(177)	(3,000)
ICT equipment		0	0	12,310	0	(10,000)	0	2,310	0	(3,510)
Total		39,464	0	12,310	(1,044)	(15,000)	38,420	36,774	(177)	(6,510)
Current lease liabilities		11,174					10,130			
Non-current lease liabilities		28,290					28,290			
		39,464					38,420			

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

	Note	Opening Balance 1 July 2025 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 August 2025 \$
Other current liabilities						
Employee Related Provisions						
Provision for annual leave		128,568	0			128,568
Provision for long service leave		77,109	0			77,109
Total Provisions		205,677	0	0	0	205,677
Total other current liabilities		205,677	0	0	0	205,677

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.

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Aug 2025	Current Liability 31 Aug 2025	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Grove Contributions				0		1,353,297	338,325	338,324
Grants Commission - General				0		44,500	0	5,783
Grants Commission - Roads				0		26,000	0	2,544
MRWA - Direct Grant				0		7,000	0	0
Infant Health				0		10,000	0	13,393
Library capex contributiun - Towns of Mosman Park and Cottesloe				0		71,069	0	0
	0	0	0	0	0	1,511,866	338,325	360,044

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Aug 2025	Current Liability 31 Aug 2025	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Regional Road Group - The Esplanade/Leake St road project				0		117,186		
Regional Road Group - Leake St/Stirling Highway road project				0		149,543		
DBCA - foreshore works				0		50,000		
EV charging stations				0		5,000	5,000	
Roads to Recovery - The Esplanade/Leake St road project				0		20,519		
	0	0	0	0	0	342,248	5,000	0

SHIRE OF PEPPERMINT GROVE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 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

Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
\$	\$	\$
		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.