



Peppermint Grove
The Garden Shire

AGENDA

**Ordinary Council Meeting
Tuesday, 22 July 2025**



Shire of Peppermint Grove

NOTICE OF MEETING

Dear Councillor

It is advised that the **Ordinary Council Meeting** will be held in the Council Chamber at the Shire of Peppermint Grove, 1 Leake Street, Peppermint Grove, at 22nd July 2025 commencing at 5.30 PM.

MEETING AGENDA ATTACHED

Yours faithfully

A handwritten signature in black ink, appearing to read 'Donald Burnett'.

Donald Burnett
CHIEF EXECUTIVE OFFICER

17th July 2025

Order Of Business

1	Declaration of Official Opening	4
2	Recording of Attendance, Apologies and Leaves of Absence	4
2.1	Attendance	4
2.2	Apologies	4
2.3	Leaves of Absence	4
2.4	New Request for a Leave of Absence	5
3	Delegations, Submissions and Petitions	5
	Nil	
4	Public Question Time	5
4.1	Response to Previous Questions taken on Notice from a Previous Meeting.....	5
	Nil	
4.2	Questions from Members of the Public	6
5	Declarations of Interest – Financial, Proximity, Impartiality	6
6	Announcements by the Presiding Member (Without Discussion)	6
7	Confirmation of the Minutes	6
8	Officers Reports	7
8.1	Local Planning Scheme 4: Draft Local Planning Scheme Amendment No.4 – Short-Stay Rental Accommodation (STRA).....	7
8.2	List of Account Paid - 30 June 2025.....	20
8.3	Financial Statements for the period ending 30 June 2025.....	44
8.4	Matters for Information and Noting	69
9	Committee Reports	73
	Nil	
10	New Business Introduced by Decision of Council	73
11	Confidential Items of Business.....	73
	Nil	
12	Closure of Meeting	73

1 DECLARATION OF OFFICIAL OPENING

At [type time here](#), the Shire President declared the meeting open and requested that the Affirmation of Civic Duty and Responsibility be read aloud by a Councillor and requested the recording of attendance and apologies.

Council recognises that it is permissible to record the Shire's Council and Forum Meetings in the written, sound, vision medium (or any combination of the mediums) when open to the public, however, people who intend to record meetings are requested to inform the Presiding Member of their intention to do so.

The Presiding Member will cause the Affirmation of Civic Duty and Responsibility to be ready aloud by Councillor [enter name](#).

Affirmation of Civic Duty and Responsibility

I make this Affirmation in good faith on behalf of Councillors and Officers of the Shire of Peppermint Grove. We collectively declare that we will duly, faithfully, honestly, and with integrity fulfil the duties of our respective office and positions for all the people in the district according to the best of our judgment and ability. We will observe the Shire's Code of Conduct and meeting procedures to ensure efficient, effective and orderly decision making within this forum.

2 RECORDING OF ATTENDANCE, APOLOGIES AND LEAVES OF ABSENCE

2.1 ATTENDANCE

Shire President	Cr K Farley SC
Deputy Shire President	Cr P Dawkins
Elected Member	Cr E Bond
Elected Member	Cr C Hohnen
Elected Member	Cr D Jackson
Elected Member	Cr P Macintosh
Elected Member	Cr J Mahony
Chief Executive Officer	Mr D Burnett
Manager Corporate and Community Services	Mr J Clapham
Manager Development Services	Mr J Gajic

Gallery [Enter Number](#) Members of the Public
 [Enter Number](#) Members of the Press

2.2 APOLOGIES

Nil

2.3 LEAVES OF ABSENCE

Nil

2.4 NEW REQUEST FOR A LEAVE OF ABSENCE**3 DELEGATIONS, SUBMISSIONS AND PETITIONS**

Nil

4 PUBLIC QUESTION TIME

The Presiding Member will open the public question time by asking the gallery if there were any questions or deputation for Council.

1. The Agenda;
2. Question to Council; and
3. Deputation Forms.

Have been placed at the end of the Council Meeting table in front of the public gallery, for the public, as well as on the Shire Webpage. In the event there are no public members present, the Presiding Member will dispense with Public Question Time.

Rules for Council Meeting Public Question Time

- a) *Public Question Time provides the public with an opportunity to put questions to the Council. Questions should only relate to the business of the Council and should not be a statement or personal opinion.*
- b) *During the Council meeting, after Public Question Time no member of the public may interrupt the meeting's proceedings or enter into conversation.*
- c) *Whenever possible, questions should be submitted in writing at least 48 hours prior to the start of the meeting.*
- d) *All questions should be directed to the President and only questions relating to matters affecting Council may be answered at an Ordinary meeting, and at a Special meeting only questions that relate to the purpose of the meeting may be answered. Questions may be taken on notice and responded to after the meeting, at the discretion of the President.*
- e) *The person presiding will control Public Question Time and ensure that each person wishing to ask a question should state his or her name and address before asking the question. If the question relates to an item on the agenda, the item number should also be stated. In general, persons seeking to ask a question will be given 2 minutes within which to address their question to the Council. The person presiding may shorten or lengthen this time in their discretion.*

4.1 RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE FROM A PREVIOUS MEETING

Nil

4.2 QUESTIONS FROM MEMBERS OF THE PUBLIC

5 DECLARATIONS OF INTEREST – FINANCIAL, PROXIMITY, IMPARTIALITY

6 ANNOUNCEMENTS BY THE PRESIDING MEMBER (WITHOUT DISCUSSION)

7 CONFIRMATION OF THE MINUTES

Ordinary Council Meeting - 30 June 2025

8 OFFICERS REPORTS

8.1 LOCAL PLANNING SCHEME 4: DRAFT LOCAL PLANNING SCHEME AMENDMENT NO.4 – SHORT-STAY RENTAL ACCOMMODATION (STRA)

Attachment Details:	1. Scheme Amendment Report
Voting Requirement:	Simple Majority
Subject Index:	Development Application
Disclosure of Interest:	Nil
Author:	Pete Zadeian, Special Projects Officer - Strategic Planning
Responsible Officer:	Joel Gajic, Manager Development Services

PURPOSE OF REPORT

This report recommends Council initiate Amendment 4 to Local Planning Scheme No.4 (**LPS4**) to implement the State Government's planning reforms for Short-Term Rental Accommodation (**STRA**), which commence on 1 January 2026.

SUMMARY AND KEY ISSUES

- The Department of Planning Lands and Heritage (DPLH) on behalf of the Minister for Planning has directed the Shire to amend its LPS4 as a matter of priority.
- This report recommends that the Shire seek the Ministerial consent to advertise Amendment 4 to LPS4 to give effect to new 'deemed' and 'model' land use classes and general definitions for STRA's, which commence on 1 January 2026.
- The attached Scheme Amendment Report outlines the specific details of the proposed amendments to LPS4.

CONSULTATION

This report recommends the Shire initiate and seek Ministerial consent to advertise proposed Amendment 4 to Local Planning Scheme No.4 (LPS4), in accordance with Division 3 of the Planning and Development (Local Planning Schemes) Regulations, which prescribes a 42-day community consultation period for a standard scheme amendment.

Once the Shire resolves to initiate the Amendment, it will then be referred to the Western Australian Planning Commission (WAPC) and the Environmental Protection Authority (EPA) for consent to advertise the proposed amendment.

Should Ministerial consent be granted, in accordance with section 47(4) of the regulations, the Amendment will be advertised for 42-days commencing on the day on which the notice is published in the local newspaper. The amendment will also be advertised on the Shire's website, with physical copies provided at the Shire's administration centre.

At the conclusion of the 42-day public exhibition period a further report will be prepared for the Shire to consider and respond to all submissions received.

BACKGROUND

The State Government has committed to various initiatives to deliver better regulation of the short-term rental accommodation sector, predominantly implemented through the Planning and Development (Local Planning Schemes) Regulations, 2015. It is these regulatory changes that have triggered the need for the Shire to amend LPS4.

STRA refers to the practice of renting out a property (or part of a property) for a short period of time, no longer than ninety (90) days to any one party, usually on a nightly or weekly basis. This type of accommodation is typically booked through online platforms and is popular among travellers and visitors seeking temporary lodging for holidays, business trips or other short stays.

STRATEGIC IMPLICATIONS

There were no strategic implications evident at this time.

POLICY IMPLICATIONS

There were no policy implications evident at this time.

STATUTORY IMPLICATIONS

Proposed Amendment 4 will align and bring up to date the provisions of the Shire's LPS4 with new 'deemed' and 'model' land use classes and general definitions, which will enable STRA development approvals to be obtained from the 1 January 2026.

FINANCIAL IMPLICATIONS

There are no financial implications arising from this report. The costs of administering and advertising the proposed amendment will be met through Development Services operational accounts. There were no financial implications evident at this time.

OFFICER COMMENTS

Historically STRA within the Shire's Planning Scheme has taken the form of a traditional motel and/or a bed and breakfast premises, which enables residents to provide various types and styles of short-term accommodations.

Currently, LPS4 defines short stay accommodation as being permissible within its residential and commercial zones and meaning "temporary accommodation provided either continuously or from time to time with no guest accommodated for periods totalling more than 3 months in any 12-month period."

There are four (4) short-term accommodation sites currently operating within the Shire and there have been no known compliance issues associated with these STRA sites.

Recommendation 6 of the Shire's Report of Review, endorsed by the WAPC in 2024, foreshadows a review of zoning table land uses with the potential to include revised or new provisions for short stay accommodation.

Notwithstanding this previously agreed approach, the DPLH on behalf of the Minister for Planning has now directed the Shire to amend its LPS4 as a matter of priority.

Recent amendments to planning regulations are based on policy direction provided through the WAPC's *Position Statement: Planning for Tourism and Short-Term Rental Accommodation (Position Statement)* and associated Guidelines.

This Position Statement responds to recommendations made in the 2019 **Parliamentary Enquiry *Levelling the Playing Field: Managing the impact of the rapid increase of short-term rentals in Western Australia***. It includes development of a state-wide registration scheme for STRA, as well as an incentive scheme to encourage transition of properties from the short to long term rental market.

These regulatory changes have triggered the urgent need for the Shire to amend its scheme. Section 75 of the *Planning and Development Act 2005* enables the Shire to amend its LPS4 with the approval of the Minister for Planning.

Regulation 35 of Planning and Development (Local Planning Schemes) Regulations 2015 requires a formal resolution to adopt an amendment to LPS4. Proposed Amendment 4 is a '*standard scheme amendment*' by virtue of it being:

- a. An amendment that would have minimal impact on land in the scheme area that is not the subject of the amendment;
- b. An amendment that does not result in any significant environmental, social, economic or governance impacts on land in the scheme area; and
- c. An amendment that is not considered to be a complex or basic amendment.

Specifically, proposed Amendment 4 will align and bring up to date the provisions of the Shire's LPS4 with new 'deemed' and 'model' land use classes and general definitions. This includes the deletion of definitions for '*short-term accommodation*', '*bed and breakfast*' and '*motel*' which have been removed to avoid confusion with new terms relating to '*short-term rental accommodation*'.

In effect, this proposed scheme amendment will enable STRA development approvals to be obtained from the 1 January 2026.

Once Council resolves to initiate Amendment 4 to LPS4, it will be referred to the WAPC and EPA for comment prior to advertising. Following those comments being received, the amendment will be advertised for a period of not less than 42-days and then reported back to Council for further consideration and adoption.

The Draft Local Planning Strategy will evaluate whether the local planning policy framework is fit-for-purpose with respect to all forms of accommodation. The introduction of additional land use terms such as '*roadhouse*' as part of the Omnibus Scheme Amendment, and/or adoption of a STRA local planning policy requiring a code of conduct and operational management plan to support development applications are options.

OFFICER RECOMMENDATION/S

That Council pursuant to section 75 of the *Planning and Development Act 2005*, initiate Amendment 4 to Local Planning Scheme 4 to introduce new and revised land use classes and general definitions to facilitate State Government reforms for short-term rental accommodation, in the manner set out in Attachment 1.



Peppermint Grove
The Garden Shire

Shire of Peppermint Grove

Local Planning Scheme No.4

Amendment No.4

Summary of Amendment Details

Update scheme text to introduce new and revised land use classes and general definitions to facilitate State Government reforms for short-term rental accommodation.

FORM 2A

**Planning and Development Act 2005
RESOLUTION TO ADOPT AMENDMENT
TO LOCAL PLANNING SCHEME**

Local Planning Scheme No.4

Amendment No.4

Resolved that the Local Government pursuant to section 75 of the *Planning and Development Act 2005*, amend the above Local Planning Scheme by:

1. In clause 37, 'Terms Used':
 - A. Delete the definition for *short-term accommodation*.
2. In clause 38, 'Land Use Terms Used':
 - A. Delete the definitions for:
 - o *bed and breakfast*;
 - o *motel*;
 - B. Insert the definition for *tourist and visitor accommodation* as per Schedule 1 – Model Provisions
3. In clause 17 'Zoning Table' insert in alphabetical order the following land uses and permissibility:
 - A. ***hosted***-*short term rental accommodation*; designate as 'P' uses in zones where a dwelling is capable of approval and 'X' uses in all other zones.
 - B. ***unhosted*** *short term rental accommodation*; designate as 'D' or 'A' uses in zones where a dwelling is permissible and 'X' in all other zones.
4. In clause 17 'Zoning Table', delete all references to:
 - A. *bed and breakfast*; and
 - B. *motel*;
5. In Schedule 1 'Parking Standards', delete all references to:
 - A. *bed and breakfast*; and
 - B. *motel*;

This amendment is **standard** under the provisions of Regulation 35(2) of the *Planning and Development (Local Planning Schemes) Regulations 2015* for the following reasons:

1. the amendment would have minimal impact on land in the scheme area that is not the subject of the amendment;
2. the amendment does not result in any significant environmental, social, economic or governance impacts on land in the scheme area; and
3. the amendment is not considered a complex or basic amendment.

Dated this _____ day of July 2025

(Chief Executive Officer)



Scheme Amendment Report

1. Introduction

The purpose of this amendment is to amend the Shire's Local Planning Scheme No.4 to implement the State Government's planning reforms for short-term rental accommodation.

This amendment is required to ensure alignment with new 'deemed' and 'model' land use classes and general definitions introduced into the state planning framework. Most significantly, it includes amendments to reflect the 'deemed' land use classes for '**hosted** short-term rental accommodation' and '**unhosted** short-term rental accommodation', along with removal of superseded land uses and their associated car parking requirements.

The following report provides further detail and background information on these changes, including specific implications for the Shire.

2. Background

Short-Term Rental Accommodation (STRA) refers to the practice of renting out a property (or part of a property) for a relatively short period of time, usually on a nightly or weekly basis. This type of accommodation is usually booked through online platforms and is popular among travellers and visitors seeking temporary lodging for holidays, business trips or other short stays. The State Government has committed to various initiatives to deliver better regulation of the short-term rental accommodation sector.

In November 2023, the Western Australian Planning Commission (WAPC) released its **Position Statement: Planning for Tourism and Short-Term Rental Accommodation** (Position Statement) and associated Guidelines. The release of the Position Statement complemented other whole-of-government reforms relating to STRA, responding to recommendations made in the **2019 Parliamentary Enquiry: Levelling the Playing Field: Managing the impact of the rapid increase of short-term rentals in Western Australia**.

This included development of a state-wide registration scheme for STRA, as well as an incentive scheme to encourage transition of properties from the short to long term rental market.

Alongside the registration scheme, which sits separately to the planning system and is mandatory for all STRA, amendments to planning regulations were flagged as a key part of the State Government's goal to ensure a fairer and more consistent treatment of STRA from both a legal and practical standpoint.

The planning changes, which have triggered the need for the Shire to amend its local planning scheme, with the aim to provide greater consistency across the state in relation to what approvals are needed for STRA proposals as well as how these uses are defined in local planning schemes.

3. State Planning Framework

The State Government's planning reforms for short-term rental accommodation are being implemented predominantly through the Planning & Development (Local Planning Schemes) Regulations 2015 (LPS Regulations), which in turn have been informed by policy direction provided through the Position Statement.

3.1 Position Statement:

The Position Statement foreshadowed a series of amendments to the LPS Regulations with the overall aim of providing more certainty and consistency across jurisdictions in respect to the treatment of STRA.

Key changes flagged in this document included dedicated land use classes for STRA to ensure a clear delineation between this use and traditional accommodation types, as well as a state-wide exemption for hosted STRA and a 90-night exemption for unhosted STRA within the Perth Metropolitan Area.

The Position Statement also includes guidance on strategic and statutory planning matters for both tourism and STRA, as well as local planning policy development.

3.2 LPS Regulations:

The LPS Regulations are a key component of Western Australia's planning system comprising of three major parts:

- a) Regulations proper, which set out the process for preparing or amending a local planning scheme;
- b) 'Model' provisions, set out in Schedule 1, which are to be used by local governments in preparing or amending a local planning scheme; and
- c) 'Deemed' provisions, set out in Schedule 2, read automatically into all local planning schemes, and override any existing scheme provision to the extent of any inconsistencies. Where there is a conflict between these provisions and the scheme, the deemed provisions prevail.

Amendments to both Schedules 1 and 2 of these regulations have been made to facilitate the necessary planning changes of the State Government's STRA reform initiatives, as envisaged by the Position Statement. These changes, most notably, include:

- i. new 'deemed' land use classes of 'hosted short-term rental accommodation' and 'unhosted short-term rental accommodation' to ensure these accommodation types are classified as dedicated land use classes in planning schemes;
- ii. new 'deemed' general terms to define 'short-term rental accommodation' and link to the overarching Short-Term Rental Accommodation Act 2024, which provides the legal framework for the STRA Register;
- iii. a new 'model' land use class of 'tourist and visitor accommodation' to differentiate these use types from STRA, and consolidate a number of existing land use terms for tourist and visitor accommodation (aside from 'hotel'), as well as other changes to general definitions;

- iv. a state-wide development approval exemption for 'hosted short-term rental accommodation' (this includes ancillary dwellings); and
- v. a 90-night (cumulative) exemption within a 12-month period for 'unhosted' short-term rental accommodation in the Perth metropolitan area.

The implications for these changes to the Shire are detailed further in the following sections of this report.

4. Local Planning Context

Historically STRA within the Shire has taken the form of a traditional motel and/or a bed and breakfast premises. This is reflected in the Shire's prevailing LPS4 provisions, which enables residents to provide various types and styles of short-term accommodations.

Specifically, LPS4 currently defines short stay accommodation as being permissible within its residential and commercial zones and meaning *"temporary accommodation provided either continuously or from time to time with no guest accommodated for periods totalling more than 3 months in any 12-month period."*

There are four (4) STRA sites currently operating within the Shire, the details of which are listed below:

Table 1 – Short Stay Rental Accommodations Sites as of 30 June 2025:

STRA name	STRA owner	STRA manager	STRA address	Registration number	Status	Flag	LGA	Expiry date
12/522	Adam Aberle (adamaberle@live.com)	Self Managed	Unit 12, 522 Stirling Highway, PEPPERMINT GROVE WA, 6011	STRA6011K7P8MB...	Registered		PEPPERMIL GROVE, SHIRE OF	19/11/2025
Aman	Peter Ahern (peterahern@bigpond.com)	Self Managed	1 Butler Way, PEPPERMINT GROVE WA, 6011	STRA6011YHHWG...	Registered		PEPPERMIL GROVE, SHIRE OF	26/11/2025
Cathrine Walsh	Cathrine Walsh (cath@lyndonwa.com.au)	Jane Cresswell (jane@hummingbirdswa.com... [HUMMINGBIRDS WA REAL ESTATE / ACN: 641 067 307])	Unit 8, 508 Stirling Highway, PEPPERMINT GROVE WA, 6011	STRA6011R8QK2Q...	Registered		PEPPERMIL GROVE, SHIRE OF	16/10/2025
the Cabin	Deana Wilson (deana_wilson@outlook.com)	Self Managed	37 Irvine Street, PEPPERMINT GROVE WA, 6011	STRA60112L43DB...	Registered		PEPPERMIL GROVE, SHIRE OF	25/11/2025

There have been no known compliance issues associated with these STRA sites.

Recommendation 6 of the Shire's Report of Review, endorsed by the WAPC in 2024, foreshadows a review of zoning table land uses with the potential to include revised or new provisions for short stay accommodation.

Currently under construction, the Shire's Draft Local Planning Strategy will review, refocus and reset short term accommodation provisions in accordance with this scheme amendment report. Specifically, it will provide the rationale and datasets for a Local Planning Policy to support the implementation of the provisions of this scheme amendment.

5. The Proposed Amendment

With the introduction of the new deemed land use classes into all planning schemes associated with short-term rental accommodation, this scheme amendment relates to the introduction, modification and deletion of various land use and general definitions to the Shire's planning scheme.

The new exemptions are also 'deemed' and as such are already operative, however this amendment does include changes to the zoning table to reflect the hosted STRA exemption as a permitted use.

5.1 Deemed Short-Term Rental Accommodation Land Use

Whilst the new 'deemed' land use classes are automatically read into the Shire's scheme through the LPS Regulations, along with the previously mentioned exemptions, these uses are being incorporated into scheme zoning tables to ensure absolute clarity from an interpretation perspective, particularly given these uses replace long-standing 'model' land use classes within the Shire's planning framework.

To implement the required changes, this amendment requires deletion of all references to the land use terms of 'bed and breakfast' and 'holiday house', replaced with the new 'deemed' definitions of hosted short-term rental accommodation and unhosted short-term rental accommodation. This includes amending the Zoning Table and Definitions and Parking Standards schedules of the scheme text accordingly.

In addition to the LPS Regulations, the Position Statement and Planning Bulletin 115 provide further direction for how STRA should be dealt with in local planning schemes from a permissibility standpoint. To reflect these requirements, this amendment proposes the following designations for these new land use classes:

- a) **'Hosted short-term rental accommodation'** is proposed as a Permitted use in all zones where any type of 'dwelling' is capable of approval, to reflect the state-wide exemption in the 'deemed provisions'; and
- b) **'Unhosted short-term rental accommodation'** is proposed to be listed as a D or A use in zones where any type of 'dwelling' is capable of approval.

Aside from the above, where the uses of bed and breakfast are referenced in other sections of the scheme text, it will be cross-referenced accordingly.

5.2 Model 'Tourist and Visitor Accommodation' Land Use

A new model land use class of **'Tourist and Visitor Accommodation'** has been introduced to supersede various traditional accommodation land use types (excluding 'hotel'). This will provide a delineation between these uses and 'short-term rental accommodation'.

In the context of the Shire's scheme, uses to be deleted through this change include: **'Motel'**, which is specifically referenced in the new land use class definition.

5.3 New and Revised Landuse General Definitions:

As part of the LPS Regulations changes, amendments to some other model definitions were also introduced so as to not cause confusion or conflict with the new short-term rental accommodation land use terms.

These include deletion of the definition for '*short-term accommodation*', '*bed and breakfast*' and '*motel*' which have been removed to avoid confusion with new terms relating to '*short-term rental accommodation*'.

This has consequentially resulted in modifications to the general model terms of 'cabin' and 'chalet'. The new model terms are proposed to be introduced into the scheme text through this amendment.

The general term '*short term accommodation*' it is proposed to be replaced by the model definition '*short-term rental accommodation*'; this being:

"accommodation for guests, on a commercial basis, either continuously or from time to time, with no guest accommodated for periods totalling more than 3 months in any 12-month period."

FORM 6A

COUNCIL ADOPTION:

This STANDARD Amendment was adopted by resolution of the Council of the Shire of Peppermint Grove at the Ordinary Meeting of the Council held on the 22nd day of July, 2025.

.....
SHIRE PRESIDENT

.....
CHIEF EXECUTIVE OFFICER

COUNCIL RESOLUTION TO ADVERTISE:

by resolution of the Council of the Shire of Peppermint Grove at the Ordinary Meeting of the Council held on the 22nd day of July 2025, proceed to advertise this Amendment.

.....
SHIRE PRESIDENT

.....
CHIEF EXECUTIVE OFFICER

COUNCIL RECOMMENDATION:

This Amendment is recommended for support by resolution of the Shire of Peppermint Grove at the Ordinary Meeting of the Council held on the 22nd day of July, 2025, and the Common Seal of the Shire of Peppermint Grove was hereunto affixed by the authority of a resolution of the Council in the presence of:

.....
SHIRE PRESIDENT

.....
CHIEF EXECUTIVE OFFICER

WAPC ENDORSEMENT (r.63):

.....
**DELEGATED UNDER S.16 OF
THE P&D ACT 2005**

DATE.....
FORM 6A - CONTINUED

APPROVAL GRANTED:

.....
MINISTER FOR PLANNING

DATE.....

8.2 LIST OF ACCOUNT PAID - 30 JUNE 2025
--

Attachment Details:	1. Credit card payments - June 2025 2. Payment details June 2025
Voting Requirement:	Simple Majority
Subject Index:	Financial Management
Disclosure of Interest:	Nil
Author:	Jeremy Clapham, Manager Corporate and Community Services
Responsible Officer:	Donald Burnett, Chief Executive Officer

PURPOSE OF REPORT

The purpose of this report is to advise the details of all credit card expenses, electronic funds payments, direct debits and BPAY since the last report. .

SUMMARY AND KEY ISSUES

The following payments in excess of \$20,000 were paid in June 2025:

- Town of Cottesloe – ranger services \$20,920.90
- ATO – BAS reporting \$21,969.15
- Playmaster – Keanes Point playground \$383,926.40
- WA Treasury Corporation – loan repayment \$41,700.34

BACKGROUND

The Attachment lists detail all payments made in June 2025 and credit card transactions for June 2025 (paid in May 2025). The following summarises credit card payments, electronic fund transfers, direct debits and BPAY included in the list presented for information.

PAYMENT TYPE	NUMBER SERIES	AMOUNT
EFT	EFT000071 - EFT000080	\$728,483.04
Direct Debits	DD000072 - DD000082	\$60,919.70
BPAY		\$0.00
Credit Cards – May 2025	CC000012	\$10,419.85
TOTAL		\$799,822.59

CONSULTATION

There was no consultation undertaken.

STRATEGIC IMPLICATIONS

There were no strategic implications evident at this time.

POLICY IMPLICATIONS

There were no policy implications evident at this time.

STATUTORY IMPLICATIONS

Accounts are paid during the month in accordance with Delegation 2 "Payments from the Municipal Fund." Power to delegate to the CEO is contained in Section 5.42 of the Local Government Act 1995.

FINANCIAL IMPLICATIONS

The payments processed by the Shire relate to expenditure approved in the 2024/25 Adopted Budget.

OFFICER COMMENTS

The list of Accounts paid are provided to Council for information purposes and in accordance with the delegation to the CEO.

OFFICER RECOMMENDATION/S

That Council receive the list of payment of accounts by electronic funds transfers, direct debit, BPAY and credit cards for the month of June 2025, totalling \$799,822.59



**FlexiPurchase
Account Statement**

Statement for NAB

Statement Period: 29 May 2025 to 27 Jun 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
19 Jun 2025	Officeworks 0602	Subiaco	Approval Req'd	<input checked="" type="checkbox"/>		\$363.95
22240	420	1001	\$330.86	\$33.09	\$363.95	
Purchase Officeworks 0602 2 drawer filing cabinet						
24 Jun 2025	Galabid.Com	Brookvale	Approval Req'd	<input checked="" type="checkbox"/>		\$106.33
22240	420	1001	\$96.66	\$9.67	\$106.33	
Purchase Galabid.Com On line auction registration for plate sale.						
23 Jun 2025	Post Newspapers Pty Lt	Shenton Park	Approval Req'd	<input checked="" type="checkbox"/>		\$352.00
22240	420	1001	\$320.00	\$32.00	\$352.00	
Purchase Post Newspapers Pty Lt Change of meeting advertisement						
25 Jun 2025	Officeworks 0614	Mandurah	Approval Req'd	<input checked="" type="checkbox"/>		\$43.90
22240	420	1001	\$39.91	\$3.99	\$43.90	
Purchase Officeworks 0614 stationery						
27 Jun 2025	Account Fees		No Appr Req'd	<input type="checkbox"/>		\$6.82
22230	420	1001	\$6.20	\$0.62	\$6.82	
Account Fees Cc Fp User Fee Account fee						
Total for this period:						\$873.00

Cardholder Declaration

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

Signature

Dated 21/5/25

Employee ID: 5

Approved By

Signature

Dated 7/7/25

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 May 2025 to 27 Jun 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
11 Jun 2025	Moma Products Pty Ltd Leeming		Approval Req'd	<input checked="" type="checkbox"/>	\$950.77
22870	1130	3001	\$864.34	\$86.43	\$950.77
Purchase Moma Products Pty Ltd Solar ROW bollards					
27 Jun 2025	Account Fees		No Appr Req'd	<input type="checkbox"/>	\$6.82
22230	1130	3001	\$6.20	\$0.62	\$6.82
Account Fees Cc Fp User Fee Bank fees					
Total for this period:					\$957.59

Cardholder Declaration

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

Signature _____ Dated 01 / 07 / 2025

Employee ID: 169

Approved By

Signature _____ Dated 1/07/2025 / _____

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 May 2025 to 27 Jun 2025

Cardholder Name: Jeremy Clapham



JSKR VISA Purchasing Card (Client Expenses)

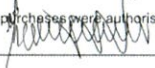
Date	Details		Approval	Receipt Amount (\$AUD)		
	Gl. Code	CC Code		Net	Tax	Gross
01 Jun 2025	Bunnings 387000 Clarkson		Approval Req'd		<input checked="" type="checkbox"/>	\$45.90
	22240	420		\$41.73	\$4.17	\$45.90
	Purchase Bunnings 387000					
	Mat for sit/stand desk					
05 Jun 2025	Totally Workwear Mt Mount Hawthor		Approval Req'd		<input checked="" type="checkbox"/>	\$333.00
	20130	420		\$302.73	\$30.27	\$333.00
	Purchase Totally Workwear Mt					
	Admin staff PPE					
06 Jun 2025	Jb Hi Fi Claremont Claremont		Approval Req'd		<input checked="" type="checkbox"/>	\$69.00
	22600	420		\$62.73	\$6.27	\$69.00
	Purchase Jb Hi Fi Claremont					
	Clicker for tv in Council Chambers					
09 Jun 2025	Woolworths/Cottesloe Grov Cottesloe		Approval Req'd		<input checked="" type="checkbox"/>	\$5.75
	22240	420		\$5.23	\$0.52	\$5.75
	Purchase Woolworths/Cottesloe Grov					
	Kitchen supplies					
14 Jun 2025	Adobe Sydney		Approval Req'd		<input checked="" type="checkbox"/>	\$128.99
	22240	420		\$117.26	\$11.73	\$128.99
	Purchase Adobe					
	Adobe monthly subscription					
27 Jun 2025	Account Fees		No Appr Req'd		<input type="checkbox"/>	\$6.82
	22230	420		\$6.20	\$0.62	\$6.82
	Account Fees Cc Fp User Fee					

Bank fees

Total for this period: \$589.46

Cardholder Declaration

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

Signature 

Dated 2/7/2025

Employee ID: E0031

Approved By

Signature 

Dated 2/7/2025

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 May 2025 to 27 Jun 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 May 2025	Woolworths/Cottesloe Grov Cottesloe		Approval Req'd	<input checked="" type="checkbox"/>		\$46.90
22240	1380	1001	\$42.64	\$4.26	\$46.90	
Purchase Woolworths/Cottesloe Grov coffee supplies admin office						
11 Jun 2025	Woolworths/Cottesloe Grov Cottesloe		Approval Req'd	<input checked="" type="checkbox"/>		\$85.50
22240	1380	1001	\$77.73	\$7.77	\$85.50	
Purchase Woolworths/Cottesloe Grov admin office coffee pods						
18 Jun 2025	Ebay O*24-13212-96088 Sydney		Approval Req'd	<input checked="" type="checkbox"/>		\$238.88
22600	1150	4001	\$217.16	\$21.72	\$238.88	
Purchase Ebay O*24-13212-96088 auto soap dispensers for library public toilet						
27 Jun 2025	Account Fees		No Appr Req'd	<input type="checkbox"/>		\$6.82
22230	1380	1001	\$6.20	\$0.62	\$6.82	
Account Fees Cc Fp User Fee bank fees						
Total for this period:						\$378.10

Cardholder Declaration

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

Signature _____ Dated ____ / ____ / ____

Employee ID: E0020

Approved By

Signature  Dated 14 / 07 / 2025

On Completion

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

14/07/2025



FlexiPurchase Account Statement

Statement for NAB

Statement Period: 29 May 2025 to 27 Jun 2025

Cardholder Name: Lance Hopkinson



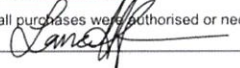
JSKR VISA Purchasing Card (Client Expenses)

Date	Details		Approval	Receipt Amount (\$AUD)		
	GL Code	CC Code		Net	Tax	Gross
05 Jun 2025		Woolworths/Cottesloe Grov Cottesloe	Approval Req'd	<input checked="" type="checkbox"/>		\$35.25
	22850	1150		\$32.05	\$3.20	\$35.25
	Purchase Woolworths/Cottesloe Grov iron for flattening display papers					
09 Jun 2025		Woolworths/Cottesloe Grov Cottesloe	Approval Req'd	<input checked="" type="checkbox"/>		\$7.50
	22850	1150		\$6.82	\$0.68	\$7.50
	Purchase Woolworths/Cottesloe Grov kitchen					
11 Jun 2025		Peppermint News Agc Peppermint Gr	Approval Req'd	<input checked="" type="checkbox"/>		\$226.50
	22280	1150		\$205.91	\$20.59	\$226.50
	Purchase Peppermint News Agc Monthly Newspapers					
17 Jun 2025		Officeworks Benteigh Eas	Approval Req'd	<input checked="" type="checkbox"/>		\$523.67
	22260	1150		\$476.06	\$47.61	\$523.67
	Purchase Officeworks it spares cable usb's etc..					
17 Jun 2025		Paymate*spun Laidley	Approval Req'd	<input checked="" type="checkbox"/>		\$200.00
	22260	1150		\$181.82	\$18.18	\$200.00
	Purchase Paymate*spun Annual Subs: Spydus user network					
17 Jun 2025		Ple Computers Wangara	Approval Req'd	<input checked="" type="checkbox"/>		\$352.00
	22260	1150		\$320.00	\$32.00	\$352.00
	Purchase Ple Computers IT spares & replacements					
18 Jun 2025		Freshwaters Peppermint Gr	Approval Req'd	<input checked="" type="checkbox"/>		\$15.40
	22850	1150		\$14.00	\$1.40	\$15.40
	Purchase Freshwaters WSLG managers meeting					
25 Jun 2025		Woolworths/Cottesloe Grov Cottesloe	Approval Req'd	<input checked="" type="checkbox"/>		\$12.00
	22850	1150		\$10.91	\$1.09	\$12.00
	Purchase Woolworths/Cottesloe Grov J.P.Supplies					
27 Jun 2025		Account Fees	No Appr Req'd	<input type="checkbox"/>		\$6.82
	22230	1150		\$6.20	\$0.62	\$6.82
	Account Fees Cc Fp User Fee bank charges					

Total for this period: \$1,379.14

Cardholder Declaration

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

Signature  Dated 30 / 06 / 2025

Employee ID: 60

Approved By

Signature  Dated 30/06/2025

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 May 2025 to 27 Jun 2025

Cardholder Name: Penny Askin



JSKR VISA Purchasing Card (Client Expenses)

Date	Details		Approval	Receipt Amount (\$AUD)		
	GL Code	CC Code		Net	Tax	Gross
28 May 2025		Woolworths/Cottesloe Grov Cottesloe	Approved		✓	\$9.00
	22450	410		\$8.18	\$0.82	\$9.00
	Purchase Woolworths/Cottesloe Grov Council Chambers Supplies					
28 May 2025		Woolworths/Cottesloe Grov Cottesloe	Approved		✓	\$33.50
	22240	420		\$30.45	\$3.05	\$33.50
	Purchase Woolworths/Cottesloe Grov Shire Office supplies					
29 May 2025		Woolworths/Cottesloe Grov Cottesloe	Approved		✓	\$5.75
	22240	420		\$5.23	\$0.52	\$5.75
	Purchase Woolworths/Cottesloe Grov Shire kitchen supplies					
04 Jun 2025		Woolworths/Cottesloe Grov Cottesloe	Approved		✓	\$12.50
	22240	420		\$11.36	\$1.14	\$12.50
	Purchase Woolworths/Cottesloe Grov Shire Kitchen Supplies					
04 Jun 2025		Woolworths/Cottesloe Grov Cottesloe	Approved		✓	\$8.00
	22240	420		\$7.27	\$0.73	\$8.00
	Purchase Woolworths/Cottesloe Grov Shire Kitchen Supplies					
10 Jun 2025		Woolworths/Cottesloe Grov Cottesloe	Approved		✓	\$4.40
	22240	420		\$4.00	\$0.40	\$4.40
	Purchase Woolworths/Cottesloe Grov Shire Kitchen Supplies					
11 Jun 2025		Woolworths/Cottesloe Grov Cottesloe	Approved		✓	\$10.00
	22240	420		\$9.09	\$0.91	\$10.00
	Purchase Woolworths/Cottesloe Grov Shire Kitchen Supplies					
12 Jun 2025		Woolworths/Cottesloe Grov Cottesloe	Approved		✓	\$11.95
	22240	420		\$10.86	\$1.09	\$11.95
	Purchase Woolworths/Cottesloe Grov Shire Kitchen Supplies					

17 Jun 2025	Woolworths/Cottesloe Grov Cottesloe	Approved	<input checked="" type="checkbox"/>	\$10.95
22240	420 1001	\$9.95	\$1.00	\$10.95
Purchase Woolworths/Cottesloe Grov Shire Kitchen Supplies				
19 Jun 2025	Woolworths/Cottesloe Grov Cottesloe	Approved	<input checked="" type="checkbox"/>	\$4.45
22240	420 1001	\$4.05	\$0.40	\$4.45
Purchase Woolworths/Cottesloe Grov Shire Kitchen Supplies				
25 Jun 2025	Woolworths/Cottesloe Grov Cottesloe	Approved	<input checked="" type="checkbox"/>	\$10.15
22240	420 1001	\$9.23	\$0.92	\$10.15
Purchase Woolworths/Cottesloe Grov Shire Kitchen Supplies				
24 Jun 2025	Cpp Mayfair Street West Perth	Approved	<input checked="" type="checkbox"/>	\$18.17
20140	420 1001	\$16.52	\$1.65	\$18.17
Purchase Cpp Mayfair Street Parking for staff training				
27 Jun 2025	Account Fees	No Appr Req'd	<input type="checkbox"/>	\$6.82
22230	420 1001	\$6.20	\$0.62	\$6.82
Account Fees Cc Fp User Fee Bank fees				
Total for this period:				\$145.64

Cardholder Declaration

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

Signature  Dated 14 / 07 / 2025

Employee ID: E0003

Approved By

Signature  Dated 14/07/2025

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 May 2025 to 27 Jun 2025

Cardholder Name: Robert Young



JSKR VISA Purchasing Card (Client Expenses)

Date	Details		Approval	Receipt Amount (\$AUD)		
	GL Code	CC Code		Department	Net	Tax
10 Jun 2025		Reddy Express 6919 Mosman Park	Approved		<input checked="" type="checkbox"/>	\$145.33
	22510	1220		\$132.12	\$13.21	\$145.33
	Purchase Reddy Express 6919 Ute Fuel					
09 Jun 2025		Bunnings 453000 O'Connor	Approval Req'd		<input checked="" type="checkbox"/>	\$20.54
	22500	1220		\$18.67	\$1.87	\$20.54
	Purchase Bunnings 453000 Depo Supplies					
12 Jun 2025		Reddy Express 6919 Mosman Park	Approval Req'd		<input checked="" type="checkbox"/>	\$200.06
	22510	1220		\$181.87	\$18.19	\$200.06
	Purchase Reddy Express 6919 Truck Fuel					
25 Jun 2025		Officeworks 0604 Fremantle	Approval Req'd		<input checked="" type="checkbox"/>	\$30.00
	22500	1220		\$27.27	\$2.73	\$30.00
	Purchase Officeworks 0604 Depot Supplies					
27 Jun 2025		Account Fees	No Appr Req'd		<input checked="" type="checkbox"/>	\$6.82
	22230	1220		\$6.20	\$0.62	\$6.82
	Account Fees Cc Fp User Fee Bank fees					
Total for this period:						\$402.75

Cardholder Declaration

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

Signature _____ Dated 1 / 7 / 2025

Employee ID: RY

Approved By

Signature _____ Dated 01 / 07 / 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 May 2025 to 27 Jun 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	
29 May 2025	Educational Art Suppli	Nedlands	Approved	<input checked="" type="checkbox"/>		\$41.80
22320	1150	4001	\$38.00	\$3.80		\$41.80
Purchase Educational Art Suppli						
craft sticks						
05 Jun 2025	Amazon Marketplace Au	Sydney	Approved	<input checked="" type="checkbox"/>		\$32.29
	South					
22540	1150	4001	\$29.35	\$2.94		\$32.29
Purchase Amazon Marketplace Au						
Junior book purchase						
27 Jun 2025	Account Fees		No Appr Req'd	<input 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:						\$80.91

Cardholder Declaration

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

Signature

Dated 7/7/2025

Employee ID: 63

Approved By

Signature

Dated 7/7/25

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 May 2025 to 27 Jun 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	
10 Jun 2025	Bunnings 483000	Claremont	Approved	<input checked="" type="checkbox"/>	\$27.60	
22445	1220	3001	\$25.09	\$2.51	\$27.60	
Purchase Bunnings 483000 Plants.						
10 Jun 2025	Ampol Mosman Pa 55363f		Approved	<input checked="" type="checkbox"/>	\$141.00	
	Mosman Park					
22510	1220	3001	\$128.18	\$12.82	\$141.00	
Purchase Ampol Mosman Pa 55363f Ute Fuel.						
18 Jun 2025	Bunnings 303000	Bibra Lake	Approval Req'd	<input checked="" type="checkbox"/>	\$235.57	
22445	1220	3001	\$214.15	\$21.42	\$235.57	
Purchase Bunnings 303000 Hardware and Plants.						
20 Jun 2025	Ampol Mosman Pa 55363f		Approval Req'd	<input checked="" type="checkbox"/>	\$80.01	
	Mosman Park					
22510	1220	3001	\$72.74	\$7.27	\$80.01	
Purchase Ampol Mosman Pa 55363f Loader Fuel.						
23 Jun 2025	Bunnings 483000	Claremont	Approval Req'd	<input checked="" type="checkbox"/>	\$15.99	
22445	1220	3001	\$14.54	\$1.45	\$15.99	
Purchase Bunnings 483000 Hardware.						
27 Jun 2025	Account Fees		No Appr Req'd	<input checked="" type="checkbox"/>	\$6.82	
22230	1220	3001	\$6.20	\$0.62	\$6.82	
Account Fees Cc Fp User Fee Account Fees.						
Total for this period:					\$506.99	

Cardholder Declaration

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

Signature _____ Dated 1 / 7 / 2025

Employee ID: TW

Approved By

Signature _____ Dated 01 / 07 / 2025

On Completion

Accounts Paid - June 2025

Payment / Invoice	Date Description	Amount
EFT Payment		
EFT Payment - EFT00071		
3029 - Australian Taxation Office		
250603 FBT 4 QRT 25	03/06/25 FBT 4th Qrt 2025	497.52
	Total 3029	497.52
	Total EFT00071	497.52
EFT Payment - EFT00072		
1 - Australia Post		
1014043880	03/06/25 Parcel postage - Library	98.79
	Total 1	98.79
162 - Western Metropolitan Regional Council		
M-2505339	15/05/25 WMRC Tip Passes	7,417.76
INV-81853	29/05/25 FOGO communication and promotional documents	2,530.00
PO00450		
	Total 162	9,947.76
1861 - Rockwater Pty Ltd		
00018398	01/05/25 Annual DWER bore licence reporting 2024-25	2,794.00
PO00227		
	Total 1861	2,794.00
2233 - EASIFLEET		
	29/05/25 Salary Sacrifice	682.85
	29/05/25 Salary Sacrifice	1,102.47
	29/05/25 Salary Sacrifice	53.61
	Total 2233	1,838.93
2414 - Open Systems Technology Pty Ltd (Council First)		
S1009092	03/06/25 STP Transactions - April 2025	33.00
	Total 2414	33.00
3002 - Winc Australia Pty Ltd		
9048008135	28/05/25 stationery as ordered online	357.54
PO00449		
	Total 3002	357.54
3015 - CREATION LANDSCAPE SUPPLIES		
333406 PO00446	27/05/25 Stump grinding fill sand	219.60
	Total 3015	219.60
3047 - PERTH IRRIGATION CENTRE (PIC)		
I8607 PO00421	29/05/25 Retic supplies	124.00
	Total 3047	124.00
3051 - TEMPTATIONS CATERING		
E31511 PO00443	27/05/25 OCM 27.5.25 EM Catering	393.60
	Total 3051	393.60
3055 - StrataGreen		
175491 PO00377	21/05/25 Street tree planting materials	1,712.55
	Total 3055	1,712.55
3057 - CTI Couriers		
CISC4790842	31/05/25 Library courier - May 2025	665.74
	Total 3057	665.74
3067 - MURPHYS ELECTRICAL CO		
00118673	29/05/25 Keanes Point BBQ repairs	7,697.80
PO00437		
	Total 3067	7,697.80
3079 - ABCO PRODUCTS PTY LTD		

Accounts Paid - June 2025

Payment / Invoice	Date Description	Amount
INV1043054 PO00422	01/05/25 Depot - paper towels and toilet paper	238.26
	Total 3079	238.26
3117 - Axiis Contracting Pty Ltd		
8944 PO00408	27/05/25 Footpath inspection and maintenance	6,534.00
8947 PO00408	27/05/25 Footpath inspection and maintenance	8,514.00
8986 PO00408	27/05/25 Footpath inspection and maintenance	4,719.00
	Total 3117	19,767.00
3120 - Westbooks		
348920 PO00414	29/05/25 Books as purchased online	629.15
	Total 3120	629.15
3241 - Fire Shield Services		
INV52138 PO00438	19/05/25 Annual fire systems service + secondary call out firefinder battery & test switch & MCP replacement	2,402.40
	Total 3241	2,402.40
3357 - Fasta Couriers & Taxi Trucks		
313374	15/05/25 Water samples - Nedlands	69.74
	Total 3357	69.74
340 - TOWN OF COTTESLOE		
16594	01/05/25 Ranger Services - 1/1/25 to 31/3/25	10,460.45
16593	01/05/25 Ranger Services 1/10/24 to 31/12/24	10,460.45
	Total 340	20,920.90
3604 - Officeworks		
621783467 PO00440	22/05/25 Box of 3 Reams of A3 photocopy paper	80.45
	Total 3604	80.45
3878 - Market Creations Technology Pty Ltd T/as Intergrated ICT		
37870	28/05/25 Managed Service Agreement - May 2025	1,030.70
38082	31/05/25 M365 Licensing - May 2025	419.10
38118	31/05/25 Managed Security - May 2025	1,328.80
37869	28/05/25 Managed Service Agreement -May 2025	1,431.10
	Total 3878	4,209.70
3911 - John F. Filippone T/as Procurement Plus		
Q2024-25-031A PO00435	23/05/25 Tree contract	433.12
	Total 3911	433.12
3917 - AV Media Systems WA		
142524 PO00426	22/05/25 fusion signage Advanced 3 yr licence	1,024.42
	Total 3917	1,024.42
3943 - Pay@bilty Pty Ltd T/A Benefit@bilty		
	29/05/25 Salary Sacrifice	767.83
	Total 3943	767.83
3974 - LG Best Practices		
22868 PO00088	31/05/25 Rates services for 24-25	594.00
22869 PO00088	31/05/25 Rates services for 24-25	2,860.00
	Total 3974	3,454.00
3982 - Baroness Holdings T/A Tree Planting and Watering		
INV-2249 PO00048	19/05/25 Tree watering services (WALGA PS)	2,336.40
INV-2252 PO00048	26/05/25 Tree watering services (WALGA PS)	1,168.20

Accounts Paid - June 2025

Payment / Invoice	Date Description	Amount
Total 3982		3,504.60
3997 - Ellenby Pty Ltd T/A Ellenby Tree Farm		
38264 PO00431	20/05/25 Tree purchases - Bungalow	121.00
38265 PO00105	20/05/25 Street tree purchases for 2025	2,392.50
38371 PO00105	04/06/25 Street tree purchases for 2025	2,392.50
Total 3997		4,906.00
3998 - Professional Tree Surgeons		
2092 PO00423	09/05/25 Tree works - various	3,319.80
2095 PO00423	12/05/25 Tree works - various	3,192.75
2097 PO00423	14/05/25 Tree works - various	3,306.19
3188 PO00423	03/06/25 Tree works - various	990.00
Total 3998		10,808.74
52 - Iron Mountain Australia Group Pty Ltd		
AUD679931	31/05/25 Business Storage - 1/6/25-30/6/25	16.49
Total 52		16.49
598 - PHIL JOHNSON PLUMBING & GAS		
20376 PO00441	21/05/25 WC leak public toilets attendance and repair	254.00
Total 598		254.00
693 - Clean City Group Pty Ltd		
1788 PO00035	26/05/25 Bin Return Service	935.00
1793 PO00035	03/06/25 Bin Return Service	1,100.00
Total 693		2,035.00
883 - FujiFilm Business Innovations Australia PtyLtd		
CW818072	31/05/25 AC3570-4 S NO. 138835 May 2025	495.57
Total 883		495.57
V00006 - McLeods Lawyers Pty Ltd		
145545	30/05/25 Matter NO. 51457 McComish V SOPG	5,281.40
Total V00006		5,281.40
V00009 - Landscape and Maintenance Solutions		
INV-4873 PO00137	04/06/25 Retic testing and maintenance - MHP	330.00
Total V00009		330.00
V00067 - BrightMark Group Pty Ltd		
0005068 PO00346	30/05/25 Cleaning of Depot Office Feb - June 2025	10,828.95
Total V00067		10,828.95
V00068 - FUJIFILM IT SERVICES (Codeblue Australia Pty Ltd)		
CBAU1278995	26/05/25 Telephony Agreement - May 2025	407.00
CBAU1278921	27/05/25 Private IP Services - May 2025	1,848.00
Total V00068		2,255.00
Total EFT00072		120,596.03
EFT Payment - EFT00073		
3029 - Australian Taxation Office		
PJ000154	01/05/25 FORTNIGHT 2025-22 - From Payroll	16,506.05
PJ000160	15/05/25 FORTNIGHT 2025-23 - From Payroll	16,412.05
PJ000168	29/05/25 FORTNIGHT 2025-24 - From Payroll	16,464.05
	01/06/25 GST MAY Settlement	313.00
	01/06/25 GST MAY Settlement	-27,726.00
Total 3029		21,969.15
Total EFT00073		21,969.15

Accounts Paid - June 2025

Payment / Invoice	Date Description	Amount
EFT Payment - EFT00074		
3000 - SuperChoice Aware Superannuation		
PJ000175	12/06/25 FORTNIGHT 2025-25 - From Payroll	5,557.57
SUPER JUNE 25	12/06/25 Superannuation Contribution	13,634.96
	Total 3000	19,192.53
	Total EFT00074	19,192.53
EFT Payment - EFT00075		
162 - Western Metropolitan Regional Council		
M-2506240	01/06/25 WMRC Tip Passes	7,082.95
VV250531-3	01/06/25 Verge Valet - May 25	4,910.73
M-2506440	15/06/25 WMRC Tip Passes	7,442.11
	Total 162	19,435.79
2233 - EASIFLEET		
	12/06/25 Salary Sacrifice	682.85
	12/06/25 Salary Sacrifice	1,102.47
	12/06/25 Salary Sacrifice	53.61
	Total 2233	1,838.93
2414 - Open Systems Technology Pty Ltd (Council First)		
SI009110	16/06/25 Avepoint Cloud Backup - July 25	111.38
SI009111	16/06/25 PropertyWise Fee Increase 1/7/25-31/7/25	1,226.50
SI009108	11/06/25 CouncilFirst Subscription - July 25	7,816.84
SI009124	17/06/25 Professional Services - May 25	6,591.75
	Total 2414	15,746.47
3027 - PORT PRINTING		
INV108809	11/06/25 PG Community Day DLs/Nomination form	283.03
PO00452		
INV108900	13/06/25 Printing of Murray Percasky's business cards inc. delivery	48.95
PO00466		
	Total 3027	331.98
3051 - TEMPTATIONS CATERING		
E31501 PO00455	10/06/25 ABF EM Catering	459.36
	Total 3051	459.36
3061 - DOT OPERATING ACCOUNT (DEPT OF TRANSPORT - DOI REGO SEARCHES)		
8071797	06/06/25 Disclosure of information fees - 1	4.55
	Total 3061	4.55
3099 - Bee Advice		
310325 PO00390	04/04/25 Bee - advice and treatment	200.00
	Total 3099	200.00
3117 - Axiis Contracting Pty Ltd		
9031 PO00408	09/06/25 Footpath inspection and maintenance	7,441.50
	Total 3117	7,441.50
3120 - Westbooks		
349050 PO00414	06/06/25 Books as purchased online	575.32
	Total 3120	575.32
3149 - Councillor		
250617 Councillor	17/06/25 Sitting Fee - 4th Qrt 2024/25	2,531.00
	Total 3149	2,531.00
3150 - Councillor		
250617 Councillor	17/06/25 Setting Fee - 4th Qrt 2024/25	9,440.00

Accounts Paid - June 2025

Payment / Invoice	Date	Description	Amount
Total 3150			9,440.00
3152 - Councillor			
250617 Councillor	17/06/25	Sitting Fee - 4th Qrt 2024/25	2,841.00
Total 3152			2,841.00
3225 - DOMUS NURSERY (HERITAGE WAY PTY LTD)			
191484 PO00464	16/06/25	Plants for Admin Gardens	516.49
Total 3225			516.49
3228 - CATE PATTISON RESEARCH SERVICES			
060625 PO00458	06/06/25	Oral History Marion Ewing	1,875.00
Total 3228			1,875.00
3273 - APACE AID (INC).			
INV-0985 PO00338	01/06/25	NPSS - stock	828.78
Total 3273			828.78
3291 - Rentokil Initial Pty Ltd (Cannon Hygiene)			
98287623	16/06/25	sanitary unit annual service 2025-26	3,464.98
PO00470			
Total 3291			3,464.98
3357 - Fasta Couriers & Taxi Trucks			
314676	15/06/25	Agenda sent to Subiaco - 6/6/25	50.20
Total 3357			50.20
3453 - SHRED-X PTY LTD			
02380224	13/06/25	Depot - Secure document destruction bin - Jun to Aug 24	190.23
PO00094			
Total 3453			190.23
3550 - Connect Call Centre Services			
00119598	16/06/25	Overcalls fee for contract CA0435 - May 25	8.58
Total 3550			8.58
3626 - Councillor			
250617 Councillor	17/06/25	Sitting Fee - 4th Qrt 2024/25	2,841.00
Total 3626			2,841.00
3627 - Councillor			
250617 Councillor	17/06/25	Sitting Fee - 4th Qrt 2024/25	3,889.00
Total 3627			3,889.00
3688 - POOLEGRAVE SIGNS & ENGRAVING			
32363 PO00119	18/06/25	Memorial plaques	165.00
Total 3688			165.00
3892 - Telstra Limited			
4074199284 JUNE 25	10/06/25	Keanes Point -June 2025	35.00
4074199292 JUNE 25	10/06/25	T Whitham 10/6/25-9/7/25	112.00
6362254800 JUNE 25	08/06/25	Depot NBN - June 25	75.00
Total 3892			222.00
3943 - Pay@bility Pty Ltd T/A Benefit@bility			
	12/06/25	Salary Sacrifice	767.83
Total 3943			767.83
3949 - Councillor			
250617 Councillor	17/06/25	Sitting Fee - 4th Qrt 2024/25	2,841.00

Accounts Paid - June 2025

Payment / Invoice	Date Description	Amount
Total 3949		2,841.00
3950 - Councillor		
250617 Councillor	17/06/25 Sitting fee - 4th Qrt 2024/25	2,841.00
Total 3950		2,841.00
3982 - Baroness Holdings T/A Tree Planting and Watering		
INV-2276 PO00454	16/06/25 Tree planting	5,885.00
Total 3982		5,885.00
4001 - Food Technology Services Pty Ltd		
000000097	06/06/25 2024-25 Environmental Health Contract	329.45
PO00165		
Total 4001		329.45
598 - PHIL JOHNSON PLUMBING & GAS		
20597 PO00469	17/06/25 Decommission shower in universal toilet	306.00
20606 PO00462	17/06/25 Keanes point toilet - blockage	170.00
Total 598		476.00
660 - WORMALD Australia		
9478890 PO00436	01/06/25 Depot and plant fire extinguisher test and tagging	143.00
Total 660		143.00
693 - Clean City Group Pty Ltd		
1797 PO00035	09/06/25 Bin Return Service	935.00
1798 PO00035	16/06/25 Bin Return Service	1,100.00
Total 693		2,035.00
867 - DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY		
250616 BSL MAY 2025	16/06/25 BA2025/00011 460-476 Stirling HW	372.02
Total 867		372.02
V00009 - Landscape and Maintenance Solutions		
INV-4872 PO00093	04/06/25 Manners Hill Park - mowing services	4,389.00
Total V00009		4,389.00
V00060 - NAPOLEON PAPIER & CO		
370437143723	04/06/25 Magazines as selected	204.13
PO00471		
Total V00060		204.13
V00068 - FUJIFILM IT SERVICES (Codeblue Australia Pty Ltd)		
CBAU1279099	12/06/25 Professional Services and Configuration - June 25	595.07
CBAU1279046	01/06/25 Managed Services Network and Telephony - June 25	506.00
Total V00068		1,101.07
V00084 - LICENSYS PTY LTD		
10162840	01/06/25 Art Work Number Plates	330.15
PO00445		
Total V00084		330.15
V00089 - YVETTE IHRE		
250616 REFUND MHP YVETTE	16/06/25 250616 REFUND MHP YVETTE IHRE	550.00
Total V00089		550.00
V00090 - E169		
250618 REIMBURSEMENT	18/06/25 Phone reimbursement from Feb to June 25	325.00
Total V00090		325.00
Total EFT00075		97,486.81

Accounts Paid - June 2025

Payment / Invoice	Date Description	Amount
EFT Payment - EFT00076		
V00047 - Playmaster Pty Ltd		
INV-2141 PO00291	13/06/25 CAPEX Keanes Point - playground equipment replacement	383,926.40
	Total V00047	383,926.40
	Total EFT00076	383,926.40
EFT Payment - EFT00077		
3000 - SuperChoice Aware Superannuation		
PJ000180	26/06/25 FORTNIGHT 2025-26 - From Payroll	5,557.96
SUPER JUNE 25 2	26/06/25 Superannuation Contribution	13,745.56
	Total 3000	19,303.52
	Total EFT00077	19,303.52
EFT Payment - EFT00078 - To be accrued		
EFT Payment - EFT00079 - July Superannuation		
EFT Payment - EFT00080		
162 - Western Metropolitan Regional Council		
VV250630-3	30/06/25 Verge Valet - June 2025	4,912.77
M-2507140	30/06/25 WMRC Tip Passes	8,654.01
	Total 162	13,566.78
300 - VEOLIA RECYCLING & RECOVERY (PERTH) PTY LTD		
167770 PO00028	30/06/25 Residential Waste MSW	15,399.84
	Total 300	15,399.84
3057 - CTI Couriers		
CISC4799515	30/06/25 Library Courier - June 25	569.32
	Total 3057	569.32
3120 - Westbooks		
348725 PO00526	01/06/25 books as purchased online	1,280.90
	Total 3120	1,280.90
3241 - Fire Shield Services		
INV53889	27/06/25 Annual fire systems service + secondary call out firefinder battery & test switch & MCP replacement	1,481.70
PO00438		
	Total 3241	1,481.70
3357 - Fasta Couriers & Taxi Trucks		
315323	30/06/25 Agenda courier to Subiaco 27/6/25	57.64
	Total 3357	57.64
340 - TOWN OF COTTESLOE		
16815	30/06/25 Cott Precinct Structure Plan	799.22
	Total 340	799.22
3453 - SHRED-X PTY LTD		
02387666	30/06/25 Depot - Secure document destruction bin - Jun to Aug 24	110.51
PO00094		
	Total 3453	110.51
3868 - Dugite Earthmoving Pty Ltd T/as J&V Earthmoving		
INV-1442 PO00467	30/06/25 ROW Irvine St - drainage install and maintenance	14,263.15
	Total 3868	14,263.15
3872 - JDA Consultant Hydrologists		
16300 PO00525	30/06/25 Order PO00525	5,720.00
	Total 3872	5,720.00
3878 - Market Creations Technology Pty Ltd T/as Intergrated ICT		
38353	30/06/25 Managed Services - June 25	1,431.10

Accounts Paid - June 2025

Payment / Invoice	Date Description	Amount
38441	30/06/25 M365 Licensing - June 2025	419.10
38577	30/06/25 Security as a service - June 2025	1,522.40
38354	30/06/25 Managed Service Agreement - June 25	1,030.70
38520	30/06/25 Backup Storage - June 25	318.58
38578	30/06/25 Managed Endpoint Protection - June 25	677.60
	Total 3878	5,399.48
3974 - LG Best Practices		
22905 PO00088	30/06/25 Rates services for 24-25	2,640.00
	Total 3974	2,640.00
52 - Iron Mountain Australia Group Pty Ltd		
AUD694978	30/06/25 Business Storage 1/7/25-31/7/25	30.16
	Total 52	30.16
693 - Clean City Group Pty Ltd		
1805 PO00453	23/06/25 PG Awards Nomination form letterbox drop to all residents	363.00
	Total 693	363.00
883 - FujiFilm Business Innovations Australia Pty Ltd		
CW863478	30/06/25 AC3570-4 S NO. 138835 June 25	629.09
	Total 883	629.09
V00060 - NAPOLEON PAPIER & CO		
37363748	27/06/25 Magazines as selected	293.29
PO00471		
	Total V00060	293.29
V00068 - FUJIFILM IT SERVICES (Codeblue Australia Pty Ltd)		
CBAU1279324	27/06/25 Telephony agreement - June 25	407.00
	Total V00068	407.00
V00092 - Yang Zhang		
250624 REFUND	24/06/25 REFUND BA2022-00005 3 Venn Street	2,500.00
BA2022-00005 3		
	Total V00092	2,500.00
	Total EFT00080	65,511.08
Grand Total - EFT Payment		\$ 728,483.04
Other		
Other - DD00072		
3062 - WATER CORPORATION		
9001305640 0123	13/05/25 Toilets at the Esplanade 14/3/25-12/5/25	114.00
	Total 3062	114.00
	Total DD00072	114.00
Other - DD00073		
3062 - WATER CORPORATION		
9001298815 0147	14/05/25 Reserve at 63 Johnston Street 14/3/25-13/5/25	583.75
	Total 3062	583.75
	Total DD00073	583.75
Other - DD00074		
3062 - WATER CORPORATION		
9001298479 0075	14/05/25 Drainage reserve at Johnston Street 14/3/25-13/5/25	37.05
	Total 3062	37.05
	Total DD00074	37.05
Other - DD00075		
3062 - WATER CORPORATION		

Accounts Paid - June 2025

Payment / Invoice	Date	Description	Amount
9016499388 0086 2	13/05/25	Water consumption 1/5/25-30/6/25	1,155.67
		Total 3062	1,155.67
		Total DD00075	1,155.67
Other - DD00076			
3062 - WATER CORPORATION			
9001300655	14/05/25	Tennis Courts Bay View 13/3/25-13/5/25	185.25
		Total 3062	185.25
		Total DD00076	185.25
Other - DD00077			
123 - Synergy			
2022432634	12/05/25	Library Electricity 1/4/25-8/5/25	9,583.50
		Total 123	9,583.50
		Total DD00077	9,583.50
Other - DD00078			
123 - Synergy			
2002507696	01/06/25	Streetlights 25/3/25-24/4/25	3,536.94
		Total 123	3,536.94
		Total DD00078	3,536.94
Other - DD00079			
123 - Synergy			
2054424742	03/06/25	Streetlights 25/4/25-24/5/25	3,422.83
		Total 123	3,422.83
		Total DD00079	3,422.83
Other - DD00080			
123 - Synergy			
2074413045	03/06/25	Streetlights (2) 28/4/25-27/5/25	39.60
		Total 123	39.60
		Total DD00080	39.60
Other - DD00081			
123 - Synergy			
2070422220	09/06/25	Shire Office Electricity 28/3/25-30/5/25	560.77
		Total 123	560.77
		Total DD00081	560.77
Other - DD00082			
3124 - WA TREASURY CORPORATION			
250630 WA TREASURY	01/06/25	Loan Repayment Schedule - June 25	41,700.34
		Total 3124	41,700.34
		Total DD00082	41,700.34
Grand Total - Direct Debit Payment			\$ 60,919.70
Other - CC00012			
3084 - Shire Credit Cards -NAB Visa flexi purchase			
RY DEPOT 30 APR TO 28 MAY 2025	01/06/25	RY DEPOT 30 APR TO 28 MAY 2025	518.95
DN DEPOT 30 APR TO 28 MAY 2025	01/06/25	DN DEPOT 30 APR TO 28 MAY 2025	834.81
TW DEPOT 30 APR TO 28 MAY	01/06/25	TW DEPOT 30 APR TO 28 MAY 2025	799.38
DN CEO 30 APR TO 28 MAY 2025	01/06/25	DN CEO 30 APR TO 28 MAY 2025	194.50

Accounts Paid - June 2025

Payment / Invoice	Date Description	Amount
NAB VISA FEES MAY 2025	01/06/25 NAB VISA FEES MAY 2025	110.00
SF CLS 30 APR TO 28 MAY 2025	01/06/25 SF CLS 30 APR TO 28 MAY 2025	70.70
JCC MCS 30 APR TO 28 MAY 2025	01/06/25 JCC MCS 30 APR TO 28 MAY 2025	181.31
JG MDS 30 APR TO 28 MAY 2025	01/06/25 JG MDS 30 APR TO 28 MAY 2025	337.37
PA ADMIN 30 APR TO 28 MAY 2025	01/06/25 PA ADMIN 30 APR TO 28 MAY 2025	97.32
LH ALS 30 APR TO 28 MAY 2025	01/06/25 LH ALS 30 APR TO 28 MAY 2025	147.69
LH ALS 30 APR TO 28 MAY 2025 2	01/06/25 LH ALS 30 APR TO 28 MAY 2025 2	1,697.42
	Total 3084	4,989.45
	Total CC00012	4,989.45
Other - CC00013		
3084 - Shire Credit Cards -NAB Visa flexi purchase		
TW DEPOT 29 MAY TO 27 JUNE 2025	30/06/25 TW DEPOT 29 MAY TO 27 JUNE 2025	506.99
JC MCCS 29 MAY TO 27 JUNE 2025	30/06/25 JC MCCS 29 MAY TO 27 JUNE 2025	589.46
LH ALS JC MCCS 29 MAY TO 27 JUNE 20	30/06/25 LH ALS JC MCCS 29 MAY TO 27 JUNE 20	1,379.14
JG MDS 29 MAY TO 27 JUNE 2025	30/06/25 JG MDS 29 MAY TO 27 JUNE 2025	378.10
PA ADMIN 29 MAY TO 27 JUNE 2025	30/06/25 PA ADMIN 29 MAY TO 27 JUNE 2025	145.64
DN MIS 29 MAY TO 27 JUNE 2025	30/06/25 DN MIS 29 MAY TO 27 JUNE 2025	957.59
RY DEPOT 29 MAY TO 27 JUNE 2025	30/06/25 RY DEPOT 29 MAY TO 27 JUNE 2025	402.75
SF CLS 29 MAY TO 27 JUNE 2025	30/06/25 SF CLS 29 MAY TO 27 JUNE 2025	80.91
DB CEO 29 MAY TO 27 JUNE 2025	30/06/25 DB CEO 29 MAY TO 27 JUNE 2025	873.00
NAB VISA FEE JUNE 2025	30/06/25 NAB VISA FEE JUNE 2025	110.00
MP 29 MAY TO 27 JUNE 25	30/06/25 MP 29 MAY TO 27 JUNE 25	6.82
	Total 3084	5,430.40
	Total CC00013	5,430.40
Grand Total - Direct Debit Payment		\$ 10,419.85
Grand Total - June 2025		\$ 799,822.59

8.3 FINANCIAL STATEMENTS FOR THE PERIOD ENDING 30 JUNE 2025

Attachment Details:	1. Interim monthly financial report as at 30 June 2025
Voting Requirement:	Simple Majority
Subject Index:	Interim Financial Statements for the period ended 30 June 2025 and change in the interest rate payable on rates instalments
Disclosure of Interest:	Nil
Author:	Jeremy Clapham, Manager Corporate and Community Services
Responsible Officer:	Donald Burnett, Chief Executive Officer

PURPOSE OF REPORT

To receive the interim monthly financial statements for the period ended 30 June 2025 and change the interest rate payable on rates instalments.

SUMMARY AND KEY ISSUES

- The closing surplus is currently \$464,323 which is \$154,186 less than forecast. This is mainly due to more expenditure in Materials and Contracts by Infrastructure Services of \$100,995 and Employee Costs more by \$41,902 (although both of these figures are still less than budget). There will still be further adjustments to this figure during the finalising of the year end.
- Budget amendments to the reserves as approved at the June Council Meeting have resulted in the budget deficit to be \$261,682 as opposed to a budget surplus of \$80,318 before the amendments. This figure is largely irrelevant due to the actual balance for the year being a surplus.
- Interest on rates instalments was incorrectly set at 6% at the June Council Meeting, where the maximum percentage allowed is 5.5%.

BACKGROUND

The Monthly Financial Statements are prepared in accordance with the requirements of the *Local Government Act 1995* and Local Government (Financial Management) Regulations 1996. Monthly financial statements are required to be presented to Council. Circulated are the interim monthly financial statements for the period ending 30 June 2025.

CONSULTATION

There was no consultation undertaken.

STRATEGIC IMPLICATIONS

Objectives within the Governance section of the Strategic Community Plan.

POLICY IMPLICATIONS

Shire of Peppermint Grove Financial Management Policies and Investment Policy.

STATUTORY IMPLICATIONS

Local Government (Financial Management) Regulations 1996.

FINANCIAL IMPLICATIONS

The forecasted surplus for the year is \$464,323, subject to further year end adjustments.

OFFICER COMMENTS

- The variance of \$726,005 between the forecast surplus and the budgeted deficit is mainly due to: an underspend of operational expenditure of \$209,39 and an underspend of capital expenditure of \$450,159. Further adjustments are expected when the year end is completed and during the final audit.
- The interest rate on instalment payments for rates has been amended from 6% to 5.5%.

OFFICER RECOMMENDATION/S

That Council receives the interim monthly financial report for the period ended 30 June 2025 and approves the change of the interest rate on rates instalment payments from 6% to 5.5%.

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

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

TABLE OF CONTENTS

Statement of Financial Activity	2
Statement of Financial Position	3
Note 1 Basis of Preparation	4
Note 2 Net Current Assets Information	5
Note 3 Explanation of Material Variances	6

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

	Amended 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	3,646,025	3,646,025	3,659,375	13,350	0.37%	
Rates excluding general rates	108,630	108,630	108,630	0	0.00%	
Grants, subsidies and contributions	1,394,450	1,394,450	1,410,437	15,987	1.15%	
Fees and charges	401,455	401,455	425,592	24,137	6.01%	
Interest revenue	231,000	231,000	216,094	(14,906)	(6.45%)	
Other revenue	7,600	7,600	2,524	(5,076)	(66.79%)	
Profit on asset disposals	18,000	18,000	20,932	2,932	16.29%	
Fair value adjustments to financial assets at fair value through profit or loss	0	0	(888)	(888)	0.00%	
	5,807,160	5,807,160	5,842,696	35,536	0.61%	
Expenditure from operating activities						
Employee costs	(2,621,050)	(2,621,050)	(2,569,827)	51,223	1.95%	
Materials and contracts	(2,665,586)	(2,665,586)	(2,495,060)	170,526	6.40%	
Utility charges	(117,500)	(117,500)	(116,803)	697	0.59%	
Depreciation	(468,350)	(468,350)	(499,509)	(31,159)	(6.65%)	
Finance costs	(52,043)	(52,043)	(46,781)	5,262	10.11%	
Insurance	(101,150)	(101,150)	(95,693)	5,457	5.39%	
Other expenditure	(130,100)	(130,100)	(122,712)	7,388	5.68%	
	(6,155,779)	(6,155,779)	(5,946,385)	209,394	3.40%	
Non cash amounts excluded from operating activities	2(c) 450,350	450,350	479,465	29,115	6.46%	
Amount attributable to operating activities	101,731	101,731	375,776	274,045	269.38%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	49,162	49,162	173	(48,989)	(99.65%)	▼
Proceeds from disposal of assets	78,000	78,000	100,586	22,586	28.96%	▲
	127,162	127,162	100,759	(26,403)	(20.76%)	
Outflows from investing activities						
Right of use assets recognised	0	0	(47,107)	(47,107)	0.00%	
Payments for property, plant and equipment	(469,500)	(469,500)	(98,936)	370,564	78.93%	▲
Payments for construction of infrastructure	(677,000)	(677,000)	(550,298)	126,702	18.72%	▲
	(1,146,500)	(1,146,500)	(696,341)	450,159	39.26%	
Amount attributable to investing activities	(1,019,338)	(1,019,338)	(595,582)	423,756	41.57%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Leases liabilities recognised	0	0	47,107	47,107	0.00%	
Transfer from reserves	693,000	443,000	443,000	0	0.00%	
	693,000	443,000	490,107	47,107	10.63%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	0	0	(16,879)	(16,879)	0.00%	
Repayment of borrowings	(38,886)	(38,886)	(40,910)	(2,024)	(5.20%)	
Transfer to reserves	(373,862)	(465,862)	(465,862)	0	0.00%	
	(412,748)	(504,748)	(523,651)	(18,903)	(3.75%)	
Amount attributable to financing activities	280,252	(61,748)	(33,544)	28,204	45.68%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 717,673	717,673	717,673	0	0.00%	
Amount attributable to operating activities	101,731	101,731	375,776	274,045	269.38%	▲
Amount attributable to investing activities	(1,019,338)	(1,019,338)	(595,582)	423,756	41.57%	▲
Amount attributable to financing activities	280,252	(61,748)	(33,544)	28,204	45.68%	▲
Surplus or deficit after imposition of general rates	80,318	(261,682)	464,323	726,005	277.44%	▲

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 JUNE 2025**

	Actual 30 June 2024 \$	Actual as at 30 June 2025 \$
CURRENT ASSETS		
Cash and cash equivalents	3,051,898	2,962,424
Trade and other receivables	368,520	134,328
TOTAL CURRENT ASSETS	3,420,418	3,096,752
NON-CURRENT ASSETS		
Trade and other receivables	98,195	98,195
Other financial assets	20,793	19,905
Investment in associate	130,973	130,975
Property, plant and equipment	16,060,683	15,856,786
Infrastructure	16,885,553	17,159,525
Right-of-use assets	0	47,107
TOTAL NON-CURRENT ASSETS	33,196,197	33,312,493
TOTAL ASSETS	36,616,615	36,409,245
CURRENT LIABILITIES		
Trade and other payables	533,341	444,738
Other liabilities	29,786	29,786
Lease liabilities	3,343	114
Borrowings	41,615	41,615
Employee related provisions	176,247	171,674
TOTAL CURRENT LIABILITIES	784,332	687,927
NON-CURRENT LIABILITIES		
Lease liabilities	6,007	39,464
Borrowings	574,192	533,281
Employee related provisions	11,372	11,372
TOTAL NON-CURRENT LIABILITIES	591,571	584,117
TOTAL LIABILITIES	1,375,903	1,272,044
NET ASSETS	35,240,712	35,137,201
EQUITY		
Retained surplus	9,673,727	9,547,354
Reserve accounts	2,125,604	2,148,466
Revaluation surplus	23,441,381	23,441,381
TOTAL EQUITY	35,240,712	35,137,201

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 JUNE 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 17 July 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
- Assets held for sale
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease

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

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)

(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

(c) Non-cash amounts excluded from operating activities

Adjustments to operating activities

Less: Profit on asset disposals
Less: Fair value adjustments to financial assets at amortised cost
Add: Depreciation

Total non-cash amounts excluded from operating activities

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.

Note	Amended Budget Opening 1 July 2024	Actual as at 30 June 2024	Actual as at 30 June 2025
	\$	\$	\$
	2,245,319	3,051,898	2,962,424
	400,000	368,520	134,328
	20,389	0	0
	2,665,708	3,420,418	3,096,752
	(370,000)	(533,341)	(444,738)
	(29,786)	(29,786)	(29,786)
	(11,785)	(3,343)	(114)
	(38,885)	(41,615)	(41,615)
	(180,000)	(176,247)	(171,674)
	(630,456)	(784,332)	(687,927)
	2,035,252	2,636,086	2,408,825
2(b)	(1,954,934)	(1,918,413)	(1,944,504)
	80,318	717,673	464,321
	(2,125,604)	(2,125,604)	(2,148,466)
	11,785	3,343	114
	38,885	41,615	41,615
	120,000	162,233	162,233
2(a)	(1,954,934)	(1,918,413)	(1,944,504)
	Amended Budget Estimates 30 June 2025	YTD Budget Estimates 30 June 2025	YTD Actual 30 June 2025
	\$	\$	\$
	(18,000)	(18,000)	(20,932)
	0	0	888
	468,350	468,350	499,509
	450,350	450,350	479,465

AASB 101.10(e) **SHIRE OF PEPPERMINT GROVE**
AASB 101.51 **NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**
AASB 101.112 **FOR THE PERIOD ENDED 30 JUNE 2025**

FM Reg 34 (2)(b) **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 2024-25 year is \$10,000 and 10.00% whichever is the greater.

Description

Inflows from investing activities

Proceeds from capital grants, subsidies and contributions

Part of LRCI grant not yet received and the remaining amount showing in Contract Liabilities rather than income due to capital project (Playground Equipment). To be adjusted for year end.

Proceeds from disposal of assets

Purchase of replacement vehicle.

Outflows from investing activities

Payments for property, plant and equipment

Timing. See Note 5 for further details.

Payments for construction of infrastructure

Timing. See Note 5 for further details.

Surplus or deficit after imposition of general rates

Var. \$	Var. %	
\$	%	
(48,989)	(99.65%)	▼
22,586	28.96%	▲
370,564	78.93%	▲
126,702	18.72%	▲
726,005	277.44%	▲

**SHIRE OF PEPPERMINT GROVE
SUPPLEMENTARY INFORMATION**

TABLE OF CONTENTS

1	Key Information	2
2	Key Information - Graphical	3
3	Cash and Financial Assets	4
4	Reserve Accounts	5
5	Capital Acquisitions	6
6	Disposal of Assets	8
7	Receivables	9
8	Payables	10
9	Borrowings	11
10	Lease Liabilities	12
11	Other Current Liabilities	13
12	Grants and contributions	14
13	Capital grants and contributions	15
14	Investment in Associates	16
15	Budget Amendments	17

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 JUNE 2025

1 KEY INFORMATION

Funding Surplus or Deficit Components

	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Funding surplus / (deficit)				
Opening	\$0.72 M	\$0.72 M	\$0.72 M	\$0.00 M
Closing	\$0.08 M	(\$0.26 M)	\$0.46 M	\$0.73 M

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables			Receivables		
	\$2.96 M	% of total		\$0.44 M	% Outstanding		\$0.12 M	% Collected
Unrestricted Cash	\$0.78 M	26.5%	Trade Payables	\$0.22 M		Rates Receivable	\$0.02 M	99.6%
Restricted Cash	\$2.18 M	73.5%	0 to 30 Days		83.0%	Trade Receivable	\$0.12 M	% Outstanding
			Over 30 Days		17.0%	Over 30 Days		95.2%
			Over 90 Days		0.0%	Over 90 Days		95.0%
Refer to 3 - Cash and Financial Assets			Refer to 8 - Payables			Refer to 7 - Receivables		

Refer to 3 - Cash and Financial Assets

Refer to 8 - Payables

Refer to 7 - Receivables

Key Operating Activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Amount attributable to operating activities			
\$0.10 M	\$0.10 M	\$0.38 M	\$0.27 M

Refer to Statement of Financial Activity

Rates Revenue			Grants and Contributions			Fees and Charges		
YTD Actual	\$3.66 M	% Variance	YTD Actual	\$1.41 M	% Variance	YTD Actual	\$0.43 M	% Variance
YTD Budget	\$3.65 M	0.4%	YTD Budget	\$1.39 M	1.1%	YTD Budget	\$0.40 M	6.0%

Refer to 12 - Grants and Contributions

Refer to Statement of Financial Activity

Key Investing Activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Amount attributable to investing activities			
(\$1.02 M)	(\$1.02 M)	(\$0.60 M)	\$0.42 M

Refer to Statement of Financial Activity

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.10 M	%	YTD Actual	\$0.55 M	% Spent	YTD Actual	\$0.00 M	% Received
Amended Budget	\$0.08 M	29.0%	Amended Budget	\$0.68 M	(18.7%)	Amended Budget	\$0.05 M	(99.6%)

Refer to 6 - Disposal of Assets

Refer to 5 - Capital Acquisitions

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Amount attributable to financing activities			
\$0.28 M	(\$0.06 M)	(\$0.03 M)	\$0.03 M

Refer to Statement of Financial Activity

Borrowings		Reserves		Lease Liability	
Principal repayments	(\$0.04 M)	Reserves balance	\$2.15 M	Principal repayments	(\$0.02 M)
Interest expense	(\$0.04 M)	Net Movement	\$0.02 M	Interest expense	(\$0.00 M)
Principal due	\$0.57 M			Principal due	\$0.04 M

Refer to 9 - Borrowings

Refer to 4 - Cash Reserves

Refer to Note 10 - 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 JUNE 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 JUNE 2025**

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Restricted	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Fund	Cash and cash equivalents	784,172	2,178,252	2,962,424		NAB	4.15%	N/A
Total		784,172	2,178,252	2,962,424	0			
Comprising								
Cash and cash equivalents		784,172	2,178,252	2,962,424	0			
		784,172	2,178,252	2,962,424	0			

KEY INFORMATION

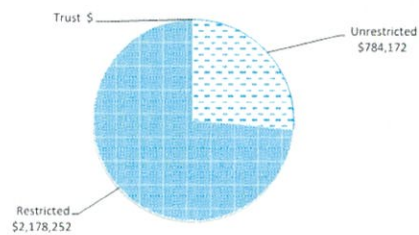
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 7 - Other assets.



**SHIRE OF PEPPERMINT GROVE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 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
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Road & Drainage Reserve	620,243	154,000	(250,000)	524,243	620,243	154,000		774,243
Library Projects Reserve	25,579	2,500		28,079	25,579	2,500		28,079
Staff Leave Reserve	210,835	37,800		248,635	210,836	37,800		248,636
Building & Infrastructure Reserve	962,576	148,562	(443,000)	668,138	962,576	148,562	(443,000)	668,138
Plant Replacement Reserve	132,031	5,000		137,031	132,031	54,999		187,030
IT Reserve	26,170	1,000		27,170	26,169	1,000		27,169
Public Art Reserve	22,023	1,000		23,023	22,023	1,001		23,024
Legal Costs Reserve	21,617	1,000		22,617	21,617	61,000		82,617
Investment Reserve	104,530	23,000		127,530	104,530	5,000		109,530
	2,125,604	373,862	(693,000)	1,806,466	2,125,604	465,862	(443,000)	2,148,466

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

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	3,000	3,000	11,519	8,519
Buildings - specialised	370,000	370,000	35,100	(334,900)
Plant and equipment	96,500	96,500	52,317	(44,183)
Acquisition of property, plant and equipment	469,500	469,500	98,936	(370,564)
Right of use assets - Plant and Equipment	0	0	47,107	47,107
Acquisition of right of use assets	0	0	47,107	47,107
Infrastructure - roads	32,000	32,000		(32,000)
Infrastructure - footpaths	30,000	30,000	30,889	889
Infrastructure - drainage	30,000	30,000	10,996	(19,004)
Infrastructure - parks & ovals	432,000	432,000	378,490	(53,510)
Infrastructure - other	153,000	153,000	129,923	(23,077)
Acquisition of infrastructure	677,000	677,000	550,298	(126,702)
Total of PPE and Infrastructure.	1,146,500	1,146,500	649,234	(497,266)
Total capital acquisitions	1,146,500	1,146,500	696,341	(497,266)
Capital Acquisitions Funded By:				
Capital grants and contributions	49,162	49,162	173	(48,989)
Lease liabilities	0	0	47,107	47,107
Other (disposals & C/Fwd)	78,000	78,000	100,586	22,586
Reserve accounts				
Road & Drainage Reserve	250,000	250,000	0	(250,000)
Building & Infrastructure Reserve	443,000	443,000	443,000	0
Contribution - operations	326,338	326,338	105,475	(220,863)
Capital funding total	1,146,500	1,146,500	696,341	(450,159)

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.

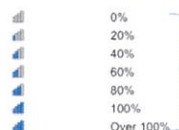
Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent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

SHIRE OF PEPPERMINT GROVE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 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.

			Amended		Variance	Comment
Account Description			Budget	YTD Budget	(Under)/Over	
			\$	\$	\$	
	Land and Buildings					
	New	JOB00022	1,000	1,000	254	746
	New	JOB00023	9,000	9,000	0	9,000
	Renewal	JOB00024	0	0	0	0 Moved funds to Opex
	Renewal	JOB00025	20,000	20,000	20,020	(20)
	Renewal	JOB00026	0	0	0	0 Not proceeding in 24-25
	New	JOB00027	0	0	0	0 Not proceeding in 24-25
	New	JOB00028	0	0	0	0 Not proceeding in 24-25
	Renewal	JOB00029	330,000	330,000	6,946	323,054
	Renewal	JOB00030	10,000	10,000	7,880	2,120
	New	JOB00031	3,000	3,000	11,519	(8,519)
	Plant and equipment					
	Renewal	JOB00032	51,500	51,500	52,317	(817)
	Renewal	JOB00033	45,000	45,000	0	45,000
	Renewal		0	0	28,863	(28,863)
	Infrastructure - Roads					
	Renewal	JOB00020	32,000	32,000	0	32,000
	Infrastructure - Footpaths					
	Renewal	JOB00019	30,000	30,000	30,889	(889)
	Infrastructure - Drainage					
	Renewal	JOB00021	30,000	30,000	10,996	19,004
	Infrastructure - Parks and ovals					
	Renewal	JOB00012	415,000	415,000	373,169	41,831
	Renewal	JOB00014	0	0	0	0 Moved funds to JOB00012
	New	JOB00015	0	0	0	0 Not proceeding in 24-25
	Renewal	JOB00016	7,000	7,000	0	7,000
	New	JOB00017	10,000	10,000	5,321	4,679
	Infrastructure - Other					
	Renewal	JOB00013	0	0	0	0 Not proceeding in 24-25
	Renewal	JOB00018	35,000	35,000	4,006	30,994
	Renewal	JOB00034	25,000	25,000	31,273	(6,273)
	Renewal	JOB00035	80,000	80,000	81,594	(1,594)
	Renewal	JOB00036	13,000	13,000	13,050	(50)
			1,146,500	1,146,500	696,341	468,403

**SHIRE OF PEPPERMINT GROVE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 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)
		\$	\$	\$	\$	\$	\$	\$	\$
	Property, Plant and Equipment								
	Plant and equipment - vehicle	30,000	40,000	10,000	0	32,642	43,636	10,994	0
	Plant and equipment - vehicle	30,000	38,000	8,000	0	47,012	56,950	9,938	0
		60,000	78,000	18,000	0	79,654	100,586	20,932	0



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

OPERATING ACTIVITIES

7 RECEIVABLES

Rates receivable

	30 June 2024	30 Jun 2025
	\$	\$
Opening arrears previous year	19,144	57,725
Levied this year	3,644,566	3,659,375
Less - collections to date	(3,605,985)	(3,701,176)
Net rates collectable	57,725	15,924
% Collected	98.4%	99.6%



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	2,361	120	0	46,755	49,236
Percentage	0.0%	4.8%	0.2%	0.0%	95.0%	
Balance per trial balance						
Trade receivables						49,236
GST receivable						63,373
Leases receivable						5,795
Total receivables general outstanding						118,404

Amounts shown above include GST (where applicable)

KEY INFORMATION

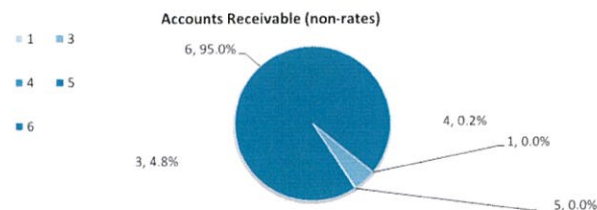
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 JUNE 2025**

OPERATING ACTIVITIES

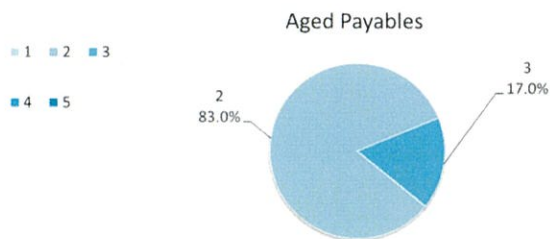
8 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	181,036	37,080	0	0	218,116
Percentage	0.0%	83.0%	17.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						218,116
ATO liabilities						6,552
Other payables						178,145
Prepaid rates						41,925
Total payables general outstanding						444,738

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.



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

FINANCING ACTIVITIES

9 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2024	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	Loan No.	\$	\$	\$	\$	\$	\$	\$	\$	\$
Library/Community centre	41	615,807			(40,910)	(38,886)	574,897	576,921	(44,669)	(50,643)
Total		615,807	0	0	(40,910)	(38,886)	574,897	576,921	(44,669)	(50,643)
Current borrowings		41,615					41,615			
Non-current borrowings		574,192					533,282			
		615,807					574,897			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

The City 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 JUNE 2025**

FINANCING ACTIVITIES

10 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2024	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Photocopiers	Old	9,350			(9,350)		0	9,350		
Photocopiers	New		28,863		(5,613)		23,250	0	(1,752)	(1,400)
Phone system	New		18,244		(1,916)		16,328	0	(360)	0
Total		9,350	47,107	0	(16,879)	0	39,578	9,350	(2,112)	(1,400)
Current lease liabilities		3,343					114			
Non-current lease liabilities		6,007					39,464			
		9,350					39,578			

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.

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

OPERATING ACTIVITIES

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 June 2025
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		29,786	0			29,786
Total other liabilities		29,786	0	0	0	29,786
Employee Related Provisions						
Provision for annual leave		109,234	0			109,234
Provision for long service leave		67,013	0		(4,573)	62,440
Total Provisions		176,247	0	0	(4,573)	171,674
Total other current liabilities		206,033	0	0	(4,573)	201,460

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12

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.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

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

OPERATING ACTIVITIES

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Jun 2025	Current Liability 30 Jun 2025	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Grove Contributions				0		1,364,250	1,364,250	1,337,724
Grants Commission - General				0		6,000	6,000	30,604
Grants Commission - Roads				0		3,000	3,000	16,954
MRWA - Direct Grant				0		7,000	7,000	6,715
Infant Health				0		14,200	14,200	14,613
Street lighting subsidy				0		0	0	3,827
	0	0	0	0	0	1,394,450	1,394,450	1,410,437

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

INVESTING ACTIVITIES

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Jun 2025	Current Liability 30 Jun 2025	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
LRC14	29,786			29,786		49,162	49,162	173
	29,786	0	0	29,786	0	49,162	49,162	173

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

14 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

Amended Budget Revenue	YTD Budget	YTD Revenue Actual
\$	\$	\$
0	0	130,975
		130,975

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.

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

15 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
Budget adoption						2,239
Memorial Wall - capital project	Sept 24 OCM	Capital expenses			(80,000)	(77,761)
Digital Parking Sign - completion of capital project	Sept 24 OCM	Capital expenses			(13,000)	(90,761)
Transfer from Building and Infrastructure Reserve	Sept 24 OCM	Capital revenue		93,000		2,239
Contingency for Playground equipment	Oct 24 OCM	Capital expenses			(50,000)	(47,761)
Transfer from Infrastructure Reserve	Oct 24 OCM	Capital revenue		50,000		2,239
Building licence fees increased	Feb 25 OCM	Operating revenue		35,000		37,239
Other library income - increased for insurance claim	Feb 25 OCM	Operating revenue		5,000		42,239
Other minor income - income from memorial plaques	Feb 25 OCM			6,000		48,239
Lease rental - rent correction for Freshwaters	Feb 25 OCM			10,000		58,239
Development application fees increased	Feb 25 OCM			40,000		98,239
Financial assistance grants - not expecting prepayment	Feb 25 OCM				(41,000)	57,239
Financial assistance grants - not expecting prepayment	Feb 25 OCM				(23,000)	34,239
Infant Health Centre - correction of reimbursements	Feb 25 OCM			13,000		47,239
Grove Library capital contributions - projects not proceeding	Feb 25 OCM				(94,906)	(47,667)
Municipal fund interest - more interest expected	Feb 25 OCM			25,000		(22,667)
Salaries - adjustment required	Feb 25 OCM				(50,000)	(72,667)
Staff allowances - adjustment required	Feb 25 OCM				(500)	(73,167)
WHS expenses - savings expected	Feb 25 OCM			5,000		(68,167)
External audit - as advised by OAG	Feb 25 OCM				(15,000)	(83,167)
Office equipment printing expenses - savings expected	Feb 25 OCM			5,000		(78,167)
Bank charges - underbudgeted	Feb 25 OCM				(8,000)	(86,167)
Office equipment maintenance - bal trans to other account	Feb 25 OCM			12,000		(74,167)
IT operations - funds needed for various projects	Feb 25 OCM				(50,000)	(124,167)
Legal expenses - funds needed for planning matters	Feb 25 OCM				(50,000)	(174,167)
Contract drainage maintenance - savings expected	Feb 25 OCM			30,000		(144,167)
Manners Hill Park maintenance - savings expected	Feb 25 OCM			15,000		(129,167)
Admin gardens maintenance - savings expected	Feb 25 OCM			10,000		(119,167)
Minor plant and tools - savings expected	Feb 25 OCM			20,000		(99,167)
Row maintenance - savings expected	Feb 25 OCM			10,000		(89,167)
Tree retention - savings expected	Feb 25 OCM			15,000		(74,167)
Street tree contractor - more tree planting and maintenance	Feb 25 OCM				(50,000)	(124,167)
Verge valet service - fee increase	Feb 25 OCM				(6,000)	(130,167)
Jetty maintenance - minor maintenance	Feb 25 OCM				(1,100)	(131,267)
Library and café maintenance - increased costs	Feb 25 OCM				(25,000)	(156,267)
Community centre building maintenance - aircon repairs	Feb 25 OCM				(3,000)	(159,267)
Infant Health Centre - aircon repairs	Feb 25 OCM				(4,000)	(163,267)
Heritage grant scheme - reduced applications	Feb 25 OCM			6,500		(156,767)
Lease interest - new photocopiers	Feb 25 OCM				(1,400)	(158,167)
Capital projects cancelled or carried forward to 25-26	Feb 25 OCM			1,943,500		1,785,333
Proceeds on sale of assets no longer proceeding	Feb 25 OCM				(2,000,000)	(214,667)
Proceeds from self supporting loan not proceeding	Feb 25 OCM				(200,000)	(414,667)
Payment for self supporting loan not proceeding	Feb 25 OCM			200,000		(214,667)
Proceeds from new borrowings not proceeding	Feb 25 OCM			1,700,000		1,485,333
Repayment of borrowings not proceeding	Feb 25 OCM				(1,700,000)	(214,667)
Transfer to Investment Reserve not proceeding	Feb 25 OCM			400,000		185,333
Variance in opening surplus due to auditors adjustments	Feb 25 OCM				(104,074)	81,259
Interest on loan for Johnston St sump not proceeding	April 25 OCM			19,059		100,318
Additional funds required for Library Maintenance	June 25 OCM				(20,000)	80,318
Transfer to reserves amendments	June 25 OCM				(250,000)	(169,682)
Transfer from reserves amendments	June 25 OCM				(92,000)	(261,682)
Variance between Adopted Budget and Budget Review				4,668,059	(4,931,980)	(263,921)

8.4 MATTERS FOR INFORMATION AND NOTING

Attachment Details:	Nil
Voting Requirement:	Simple Majority
Subject Index:	Matters for Information June 2025
Disclosure of Interest:	Nil
Author:	Jennifer Court, Projects and Policy Officer
Responsible Officer:	Donald Burnett, Chief Executive Officer

PURPOSE OF REPORT

The Shire of Peppermint Grove regularly receives and produces information for receipt by the Elected Members. The purpose of this item is to keep Elected Members informed on items for information received by the Shire.

The 'Matters of Information' report will be presented at each Council meeting and will provide an update on a number of areas of the Shire's operations and provide information and correspondence of interest to elected members.

It is intended that the following information is provided on a regular basis, either monthly or quarterly, noting some of this data is still to be collected in a presentable format.

- Seal register (when the Shire seal has been applied)
- Development applications determined including amendments and deemed-to-comply checks
- Building permits determined including demolition permits, occupancy permits and time extensions
- Miscellaneous approvals including new food premise registrations, stallholder and trader permits, environmental health approval to construct, extend or alter a public building, and applications approved under the heritage grant scheme
- Subdivisions and amalgamations approved by the Western Australian Planning Commission
- Local laws parking and dog infringements
- Library statistics

SUMMARY AND KEY ISSUES

The following reports are presented to Council in the following tables:

- Building Applications Determined
- Development Applications Determined
- Miscellaneous Approvals
- Infringements Issued
- Library Statistics
- Recycling

Building Applications Determined June 2025

Application Number	Location	Description	Decision
BA2025/00013	Tenancy 1A, Cottesloe Central 460-476 Stirling Highway	Shop Fit Out/Internal Wall	Approved
BA2023/00020	4 Bay View Terrace	Time Extension to Complete Works	Approved
BA2025/00012	22A Johnston Street	Non-habitable Outbuilding (Store)	Approved
BA2025/00015	55 Irvine Street	Replace Roof Tiles with Colorbond Sheeting	Approved
BA2025/00016	56 Leake Street	Additions to a Patio	Approved
BA2025/00014	33 View Street	Alterations and Additions	Approved

Development Applications Determined June 2025

Application Number	Location	Description	Discretion Sought	Decision
DA2024/00031	33 View Street	Amendment (Miscellaneous Internal and External Changes including Wall Height Reductions, Alfresco and Cellar Steps)	Nil	Approved under Section 257C (P&D Act)
DA2024/00014	147A Forrest Street	Amendment (External Openings, Internal Changes and Roof Cladding now Tiles)	Nil	Approved under Section 257C (P&D Act)

Miscellaneous Approvals June 2025

Location	Description	Decision
50 Irvine Street	Heritage Grants -Tuckpoint Three (3) Chimneys	\$6,500 approved
33 McNeil Street	Heritage Grants -External Painting and Minor Maintenance	\$6,500 approved

Infringements Issued June 2025

Location	Breach	Amount
Leake Street	Stopping within continuous yellow lines	\$100
Johnston Street	Obstructing path, driveway etc.	\$100

Library Statistics June 2025

Library Statistics	June 2025	June 2024	June 2023
Loans	19,346,	19,853	18,814
Borrowers registered	56	86	271

Recycling Recovery

Recycling Recovery		
May 2025		
PRODUCT	Product - Percentage	Product - Tonnes
AL CANS	0.46	0.05
MIXED PAPER	21.33	2.24
ONP	0.00	0.00
OCC - CARDBOARD	23.90	2.51
STEEL	3.47	0.36
GLASS	19.63	2.06
MIXED PLASTICS	1.99	0.21
PET	0.97	0.10
HDPE	1.57	0.16
TOTAL RECOVERED	73.32	7.69
WASTE / CONTAMINATION	26.68	2.80
MONTHLY TOTAL	100.00	10.49

OFFICER COMMENT

That Council notes the updates outlined in the above tables across a number of areas of the Shire's operations.

CONSULTATION

No community consultation was considered necessary in relation to the recommendations of this report.

OFFICER RECOMMENDATION/S

That Council receives the information in this report.

9 COMMITTEE REPORTS

Nil

10 NEW BUSINESS INTRODUCED BY DECISION OF COUNCIL

11 CONFIDENTIAL ITEMS OF BUSINESS

Nil

12 CLOSURE OF MEETING

At [type time here](#), there being no further business the meeting closed.

