



Peppermint Grove
The Garden Shire

SHIRE OF PEPPERMINT GROVE

ATTACHMENTS

**Ordinary Council Meeting
Attachments**

24th March 2026



Peppermint Grove

The Garden Shire

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Accounts Paid - Februray 2026

Payment / Invoice	Date	Description	Amount
EFT Payment			
EFT Payment - EFT00116			
3000 - SuperChoice Aware Superannuation			
PJ000345	05/02/26	FORTNIGHT 2026-16 - From Payroll	5,727.18
SUPER FEB 26	05/02/26	Superannuation Contribution	14,536.04
Total 3000			20,263.22
Total EFT00116			20,263.22
EFT Payment - EFT00117			
1 - Australia Post			
1014528006	03/02/26	Invoice PINV01343	186.79
Total 1			186.79
162 - Western Metropolitan Regional Council			
M-2602242	31/01/26	Invoice PINV01337	8,252.39
Total 162			8,252.39
2233 - EASISALARY PTY LTD			
	05/02/26	Salary Sacrifice	682.85
	05/02/26	Salary Sacrifice	1,102.47
	05/02/26	Salary Sacrifice	53.61
Total 2233			1,838.93
2414 - Open Systems Technology Pty Ltd (Council First)			
SI009495	04/02/26	Invoice PINV01319	1,561.00
SI009498	05/02/26	Microsoft 365 - Feb 26	1,548.01
SI009505	05/02/26	Invoice PINV01321	111.38
SI009506	05/02/26	Invoice PINV01322	1,226.50
Total 2414			4,446.89
300 - VEOLIA RECYCLING & RECOVERY (PERTH) PTY LTD			
168103 PO00503	30/01/26	Residential Waste - MSW	18,246.51
Total 300			18,246.51
3002 - Winc Australia Pty Ltd			
9049705776	29/01/26	Order PO00733	283.25
PO0766			
9049773558	06/02/26	Order PO00742	113.83
PO00742			
9049767534	05/02/26	Order PO00742	69.52
PO00742			
Total 3002			466.60
3015 - CREATION LANDSCAPE SUPPLIES			
15464 PO00734	03/02/26	Order PO00734	241.20
Total 3015			241.20
3027 - PORT PRINTING			
INV114471	02/02/26	Darren McBride's business cards - 1 pack	54.45
PO00730			
Total 3027			54.45
3045 - DORMAKABA AUSTRALIA PTY LTD			
35WA1424699	31/01/26	Order PO00732	484.00
PO00732			
Total 3045			484.00
3050 - ENVIRO SWEEP PTY LTD (EWCS)			
140607 PO00499	10/02/26	Road Sweeping Services FY25.26	2,424.08
Total 3050			2,424.08
3057 - CTI Couriers			

Accounts Paid - Februray 2026

Payment / Invoice	Date	Description	Amount
CISC4861608	31/01/26	Invoice PINV01331	592.10
		Total 3057	592.10
3099 - Bee Advice			
70226 PO00743	08/02/26	Order PO00743	200.00
		Total 3099	200.00
3120 - Westbooks			
353993 PO00726	29/01/26	books as purchased online	443.16
353992 PO00658	15/01/26	books as purchased online	185.48
		Total 3120	628.64
3191 - COTTESLOE PEST CONTROL			
456548 PO00724	30/01/26	Solomon St and Johnston St sumps - pest treatment	814.00
		Total 3191	814.00
3344 - Western Australian Electoral Commission - WAEC			
3883	06/02/26	Invoice PINV01335	4,321.15
		Total 3344	4,321.15
3441 - BOYA EQUIPMENT PTY LTD			
52441 PO00671	14/01/26	Ride on lawn mower annual service	970.55
		Total 3441	970.55
3718 - Nice Design			
INV-5163 PO00681	01/02/26	6 revised garden shire blade banners - no poles or bases included	957.00
		Total 3718	957.00
3868 - Dugite Earthmoving Pty Ltd T/as J&V Earthmoving			
INV-1659 PO00727	02/02/26	Temporary footpath repairs - Leake / Stirling	357.50
		Total 3868	357.50
3878 - Market Creations Technology Pty Ltd T/as Intergrated ICT			
41522 PO00720	31/01/26	Device off boarding per quote 010999v1	1,122.00
41429	31/01/26	Security as a Service - Jan 26	1,640.10
41211	29/01/26	Invoice PINV01324	1,631.30
41346	30/01/26	Invoice PINV01325	592.41
41210	29/01/26	Invoice PINV01332	1,067.00
41428	31/01/26	Invoice PINV01333	726.00
41537	31/01/26	Invoice PINV01334	344.72
		Total 3878	7,123.53
3943 - Pay@bility Pty Ltd T/A Benefit@bility			
	05/02/26	Salary Sacrifice	767.83
		Total 3943	767.83
3998 - Professional Tree Surgeons			
2680 PO00423	31/01/26	Tree works - various	1,276.00
2685 PO00423	31/01/26	Tree works - various	797.50
2688 PO00423	31/01/26	Tree works - various	4,961.00
		Total 3998	7,034.50
4001 - Food Technology Services Pty Ltd			
000000144 PO00531	04/02/26	Provision of Environmental Health Services for 2025-26	1,036.07
		Total 4001	1,036.07
598 - PHIL JOHNSON PLUMBING & GAS			
21591-2	30/01/26	Invoice PINV01338	300.00
21591 PO00707	30/01/26	Keanes Point public toilet - fix running	163.00
		Total 598	463.00

Accounts Paid - Februray 2026

Payment / Invoice	Date	Description	Amount
660 - WORMALD Australia			
9658553 PO00744	28/01/26	Order PO00744	650.10
Total 660			650.10
693 - Clean City Group Pty Ltd			
1895 PO00636	05/02/26	Watering of newly planted tree Oct-April 2026	715.00
1897 PO00636	09/02/26	Watering of newly planted tree Oct-April 2026	715.00
1896 PO00494	09/02/26	Bin Return Service FY25.26	1,100.00
1894 PO00494	05/02/26	Bin Return Service FY25.26	935.00
Total 693			3,465.00
883 - FujiFilm Business Innovations Australia PtyLtd			
CZ193113	31/01/26	AC3570-4 S No.138835 - Jan 26	347.92
Total 883			347.92
V00006 - McLeods Lawyers Pty Ltd			
149452	30/01/26	Invoice PINV01317	2,425.80
149512	30/01/26	Invoice PINV01318	3,955.60
149300	01/01/26	Invoice PINV01330	127.60
Total V00006			6,509.00
V00009 - Landscape and Maintenance Solutions			
INV-5243 PO00501	03/02/26	Manners Hill Park - Mowing Services FY25.26	4,012.80
Total V00009			4,012.80
V00029 - ACTION LOCK SERVICES			
1078990 PO00740	06/02/26	Order PO00740	551.60
Total V00029			551.60
V00068 - FUJIFILM IT SERVICES (Codeblue Australia Pty Ltd)			
CBAU1281676	20/01/26	Invoice PINV01316	1,848.00
CBAU1281851	28/01/26	Invoice PINV01326	407.00
CBAU1281913	01/02/26	Invoice PINV01327	506.00
CBAU1281936	01/02/26	Professional services and configuration - Feb 26	595.07
CBAU1281933	01/02/26	Various networking and telephony equipment - Feb 26	610.50
Total V00068			3,966.57
Total EFT00117			81,410.70
EFT Payment - EFT00118			
3000 - SuperChoice Aware Superannuation			
PJ000404	19/02/26	FORTNIGHT 2026-17 - From Payroll	5,719.23
SUPER FEB 26 2	19/02/26	Superannuation Contribution	14,911.08
Total 3000			20,630.31
Total EFT00118			20,630.31
EFT Payment - EFT00119			
3029 - Australian Taxation Office			
PJ000315	08/01/26	FORTNIGHT 2026-14 - From Payroll	17,550.00
PJ000319	22/01/26	FORTNIGHT 2026-15 - From Payroll	18,387.83
	01/02/26	GST January Settlement	28.00
	01/02/26	GST January Settlement	-10,699.79
Total 3029			25,266.04
Total EFT00119			25,266.04
EFT Payment - EFT00120			
162 - Western Metropolitan Regional Council			

Accounts Paid - Februray 2026

Payment / Invoice	Date	Description	Amount
VV260131-4 PO00505	01/02/26	Verge Valet - Bulk Waste Services FY25.26	5,563.73
M-2602442	15/02/26	Invoice PINV01358	6,553.46
		Total 162	12,117.19
1861 - Rockwater Pty Ltd			
00018878 PO00768	01/02/26	Annual DWER groundwater reporting and monitoring 2025-26	5,392.75
		Total 1861	5,392.75
2233 - EASISALARY PTY LTD			
	19/02/26	Salary Sacrifice	682.85
	19/02/26	Salary Sacrifice	1,102.47
	19/02/26	Salary Sacrifice	53.61
	19/02/26	Salary Sacrifice	936.50
		Total 2233	2,775.43
2414 - Open Systems Technology Pty Ltd (Council First)			
SI009532	18/02/26	Invoice PINV01350	7,999.57
SI009541	20/02/26	Invoice PINV01352	1,502.90
SI009546	20/02/26	Invoice PINV01353	1,548.01
		Total 2414	11,050.48
3009 - State Library of Western Australia			
RI041199 PO00502	01/02/26	The Grove Library better beginnings bags 25/26	726.00
		Total 3009	726.00
3045 - DORMAKABA AUSTRALIA PTY LTD			
35WA1430622 PO00635	20/02/26	Automatic door servicing Jul 2025-Jun 2026	445.50
		Total 3045	445.50
3051 - TEMPTATIONS CATERING			
E33416 PO00588	10/02/26	Meal catering x 2 per month at \$460 per night	393.80
E33427 PO00739	12/02/26	WALGA Meeting catering 12/02/26	1,016.62
		Total 3051	1,410.42
3055 - StrataGreen			
186074 PO00518	11/02/26	Street tree materials	230.37
		Total 3055	230.37
3061 - DEPARTMENT OF TRANSPORT AND MAJOR INFRASTRUCTURE - OPERATING			
8088346	12/02/26	DOT Searches - Jan 26	10.20
		Total 3061	10.20
3120 - Westbooks			
354214 PO00726	12/02/26	books as purchased online	574.94
354397 PO00726	20/02/26	books as purchased online	1,715.25
		Total 3120	2,290.19
3277 - SEASHORE ENGINEERING PTY LTD			
SE26058 PO00603	11/02/26	Freshwater foreshore erosion study	15,015.00
		Total 3277	15,015.00
3301 - PAPERBARK TECHNOLOGIES PTY LTD			
00010142 PO00735	14/02/26	Order PO00735	550.00
		Total 3301	550.00
3357 - Fasta Couriers & Taxi Trucks			

Accounts Paid - Februray 2026

Payment / Invoice	Date	Description	Amount
322197	15/02/26	Invoice PINV01366	72.47
		Total 3357	72.47
3405 - PORTER CONSULTING ENGINEERS			
00026069 PO00685	20/02/26	review of road network program	1,815.00
		Total 3405	1,815.00
3453 - SHRED-X PTY LTD			
02473839 PO00738	14/02/26	Order PO00738	554.55
		Total 3453	554.55
3458 - BEACON EQUIPMENT			
85204 PO00746	11/02/26	Order PO00746	983.00
		Total 3458	983.00
3550 - Connect Call Centre Services			
00121185	15/02/26	Invoice PINV01296	8.58
		Total 3550	8.58
3604 - Officeworks			
627884659 PO00761	17/02/26	Order PO00761	181.00
626569483 PO00708	01/02/26	Outdoor Metal A-Frame with Wheels	114.00
627766739 PO00750	11/02/26	Order PO00750	129.30
628017095 PO00762	23/02/26	Order PO00762	159.88
		Total 3604	584.18
3892 - Telstra Limited			
4074199284 FEB 26	10/02/26	MHP Retic Feb 26	40.00
4074199292 FEB 26	10/02/26	T Whitham Feb 26	112.06
636254800 FEB 26	08/02/26	Invoice PINV01361	75.00
		Total 3892	227.06
3943 - Pay@bility Pty Ltd T/A Benefit@bility			
	19/02/26	Salary Sacrifice	767.83
		Total 3943	767.83
3951 - Metal Artwork Badges D&L Studio Pty Ltd			
36927 PO00756	13/02/26	Order PO00756	89.76
37149 PO00766	24/02/26	Order PO00766	257.40
36865 PO00749	12/02/26	Councillor name plates	43.56
		Total 3951	390.72
3964 - SANZAP PTY LTD T/A SOLUS			
INV-0961 PO00659 2	01/02/26	Invoice PINV01367	7,095.00
		Total 3964	7,095.00
3998 - Professional Tree Surgeons			
INV-2723 PO00490	13/02/26	1Street tree maintenance services FY25.26	3,918.75

Accounts Paid - Februray 2026

Payment / Invoice	Date	Description	Amount
INV-2740 PO00490	01/02/26	1Street tree maintenance services FY25.26	836.00
INV-2739 PO00490	01/02/26	1Street tree maintenance services FY25.26	6,070.90
Total 3998			10,825.65
428 - TOWN OF CLAREMONT			
2245	16/02/26	Invoice PINV01363	3,177.93
Total 428			3,177.93
52 - Iron Mountain Australia Group Pty Ltd			
AU3100031763	01/02/26	Invoice PINV01348	16.94
Total 52			16.94
693 - Clean City Group Pty Ltd			
1899 PO00494	16/02/26	Bin Return Service FY25.26	935.00
1902 PO00494	23/02/26	Bin Return Service FY25.26	1,100.00
1903 PO00636	23/02/26	Watering of newly planted tree Oct-April 2026	550.00
1900 PO00636	16/02/26	Watering of newly planted tree Oct-April 2026	550.00
Total 693			3,135.00
804 - DEPT OF FIRE & EMERGENCY SERVICES (DFES)			
160718	20/02/26	Invoice PINV01364	136,886.10
Total 804			136,886.10
867 - DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY			
260225 BSL JAN 2026	25/02/26	Invoice PINV01357	304.74
Total 867			304.74
V00060 - NAPOLEON PAPIER & CO			
398339893995 PO00729	03/02/26	magazines as selected	253.18
Total V00060			253.18
V00068 - FUJIFILM IT SERVICES (Codeblue Australia Pty Ltd)			
CBAU1281988	18/02/26	Private IP Services - Feb 26	1,848.00
Total V00068			1,848.00
V00106 - NAJA Business Consulting Services			
INV-01071 PO00549	12/02/26	Strategic Property Review - Project Inception Meeting	8,097.65
Total V00106			8,097.65
V00142 - PARKERS WA PTY. LTD.			
INV-6140 PO00725	13/02/26	Height Clearance Bar & Wheel Stop	1,080.20
Total V00142			1,080.20
V00143 - CR David Singleton			
260210 REFUND D SINGLETON	10/02/26	Election nomination refund - D Singleton	100.00
Total V00143			100.00
V00144 - Dr. Ann N Hogarth			
260223 REF BA2025.00028	23/02/26	BA2025-00028 Refund due to double payment	457.00
Total V00144			457.00
Total EFT00120			230,694.31
Other - EFT00121			
123 - Synergy			
	25/02/26	Synergy	3,752.93
	25/02/26	Synergy	-3,752.93

Accounts Paid - Februray 2026

Payment / Invoice	Date	Description	Amount
Total 123			-3,752.93
Total EFT00121			0.00
Grand Total - EFT Payment			\$ 378,264.58
Other			
Other - DD00127			
V00138 - HPE Financial Services			
100001863049	13/12/25	Library Hardware Refresh - Feb 26	554.40
Total V00138			554.40
Total DD00127			554.40
DD00128 - DD00136 - Posted to January			
Other - DD00137			
3062 - WATER CORPORATION			
9001298479 0079	19/01/26	Invoice PINV01339	17.53
Total 3062			17.53
Total DD00137			17.53
Other - DD00138			
3062 - WATER CORPORATION			
9001298815 0151	19/01/26	Invoice PINV01340	524.22
Total 3062			524.22
Total DD00138			524.22
Other - DD00139			
3062 - WATER CORPORATION			
9001300655 0128	19/01/26	Invoice PINV01341	157.73
Total 3062			157.73
Total DD00139			157.73
Other - DD00140			
123 - Synergy			
2026637805	09/02/26	Library Electricity 12/12/25-8/1/26	5,321.89
Total 123			5,321.89
Total DD00140			5,321.89
Other - DD00141			
3062 - WATER CORPORATION			
9016499388 0090	19/02/26	Invoice PINV01342	1,494.94
Total 3062			1,494.94
Total DD00141			1,494.94
Other - DD00142			
123 - Synergy			
2030650408	04/02/26	Invoice PINV01345	43.20
Total 123			43.20
Total DD00142			43.20
Other - DD00143			
123 - Synergy			
2038645230	04/02/26	Invoice PINV01346	3,752.93
Total 123			3,752.93
Total DD00143			3,752.93
Other - DD00144			
V00138 - HPE Financial Services			
100001863048	12/12/25	Shire Hardware Refresh - Feb 26	1,391.50
Total V00138			1,391.50

Accounts Paid - Februray 2026

Payment / Invoice	Date	Description	Amount
Total DD00144			1,391.50
Grand Total - Direct Debits			\$ 13,258.34
Other - CC00020			
3084 - Shire Credit Cards -NAB Visa flexi purchase			
JG MDS 31 DEC TO 28 JAN 2026	01/02/26	JG MDS 31 DEC TO 28 JAN 2026	58.92
SF CLS 31 DEC TO 28 JAN 2026	01/02/26	SF CLS 31 DEC TO 28 JAN 2026	448.97
DB CEO 31 DEC TO 28 JAN 2026	01/02/26	DB CEO 31 DEC TO 28 JAN 2026	6.82
DN MIS 31 DEC TO 28 JAN 2026	01/02/26	DN MIS 31 DEC TO 28 JAN 2026	721.82
JC MCCS 31 DEC TO 28 JAN 2026	01/02/26	JC MCCS 31 DEC TO 28 JAN 2026	640.85
LH ALS 31 DEC TO 28 JAN 2026	01/02/26	LH ALS 31 DEC TO 28 JAN 2026	550.74
RY DEPOT 31 DEC TO 28 JAN	01/02/26	RY DEPOT 31 DEC TO 28 JAN 2026	777.36
TW DEPOT 31 DEC TO 28 JAN	01/02/26	TW DEPOT 31 DEC TO 28 JAN 2026	296.76
PA ADMIN 31 DEC TO 28 JAN 2026	01/02/26	PA ADMIN 31 DEC TO 28 JAN 2026	37.62
NAB VISA FEE JAN 26	01/02/26	NAB VISA FEE JAN 26	110.00
Total 3084			3,649.86
Total CC00020			3,649.86
Grand Total - Credit Cards			\$ 3,649.86
Grand Total - Payroll			\$ 120,960.86
Grand Total - Bank Charges			\$ 612.57
Grand Total - February 2026			\$ 516,746.21



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 Shire of Peppermint Grove
 MAR - 4 2026
 RECEIVED



049/2398
 SHIRE OF PEPPERMINT GROVE
 ATTN: JEREMY CLAPHAM
 PO BOX 221
 COTTESLOE WA 6011

**Statement for
 NAB Visa Purchasing**

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

Statement Period:	29 January 2026 to 27 February 2026
Company Account No:	4715 2799 0002 0601
Facility Limit:	\$50,000

Your Account Summary	
Balance from Previous Statement	\$3,649.86 DR
Payments and Other Credits	\$3,649.86 CR
Purchases, Cash Advances	\$10,317.03 DR
Interest and Other Charges	\$171.38 DR
Closing Balance	\$10,488.41 DR

See reverse for transaction details

0039482 058/4715279900020601 / E-2398 S-8498 I-16995

**YOUR REQUIRED PAYMENT OF \$10,488.41 WILL BE
DEBITED TO ACCOUNT 000086492- 0000508232566 ON
THE DUE DATE 10/03/2026 AS PER OUR AGREEMENT.**

Transaction Record For: Billing Account

Date	Amount A\$	Details	Explanation	Cost Coding	GST / FBT Paid	Reference
9 Feb 2026	\$3,649.86 CR	DIRECT DEBIT PAYMENT				74715276037
Total for this						
Period:	\$3,649.86 CR					

Cardholder Summary

Cardholder Account	Cardholder Name	Credit Limit	Payments and other Credits (A)	Purchases and Cash Advances (B)	Interest and Other Charges (C)	Net Totals (B+C-A)
4715-2766-5871-3858	FEE ACCT 000217852-0	\$0	\$0.00	\$0.00	\$110.00	\$110.00
4715-2766-5873-6875	MR DONOVAN NORGDARD	\$5,000	\$0.00	\$757.01	\$0.00	\$757.01 x
4715-2766-5873-6883	MR STEWART FARLEY	\$3,000	\$0.00	\$2,992.28	\$6.82	\$2,999.10 x
4715-2766-5955-5241	MR DONALD S BURNETT	\$10,000	\$0.00	\$1,186.28	\$6.82	\$1,193.10 x
4715-2766-6054-1719	MR TIMOTHY CHARLES W	\$1,000	\$0.00	\$587.28	\$6.82	\$594.10 x
4715-2766-6054-1727	MR ROBERT IAIN YOUNG	\$1,000	\$0.00	\$792.46	\$6.82	\$799.28 x
4715-2766-6149-3555	JOEL LEE DIETER GAJI	\$5,000	\$0.00	\$458.75	\$6.82	\$465.57
4715-2766-6217-2539	MR JEREMY CHARLES CL	\$5,000	\$0.00	\$307.64	\$6.82	\$314.46 x
4715-2766-6248-2078	MS PENNY ASKIN	\$500	\$0.00	\$346.70	\$6.82	\$353.52 X
4715-2767-0252-3964	MR LANCE HOPKINSON	\$5,000	\$0.00	\$2,888.63	\$6.82	\$2,895.45
4715-2767-0306-8878	MR DARREN MCBRIDE	\$5,000	\$0.00	\$0.00	\$6.82	\$6.82 x
4715-2799-0002-0601	BILLING ACCOUNT	\$0	\$3,649.86	\$0.00	\$0.00	\$3,649.86 CR
			<u>\$3,649.86</u>	<u>\$10,317.03</u>	<u>\$171.38</u>	<u>\$6,838.55</u>

FROM 1 APRIL 2026, STATEMENTS FOR THIS BILLING ACCOUNT WILL ONLY BE AVAILABLE ONLINE VIA NAB CONNECT. TO VIEW YOUR ACCOUNT STATEMENTS ONLINE, LOG INTO NAB CONNECT, CLICK ON THE 'ACCOUNTS' MENU AND SELECT 'STATEMENTS', THEN FOLLOW THE PROMPTS TO VIEW YOUR STATEMENTS. TO CHANGE YOUR STATEMENT PREFERENCES ANYTIME, GO TO NAB.COM.AU/STATEMENTNOTICE



**Statement for
NAB Visa Purchasing**

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

Statement Period: 29 January 2026 to 27 February 2026
Company Account No: 4715 2799 0002 0601
Facility Limit: \$50,000

**HOW TO QUERY A TRANSACTION
IF A CHARGE IS INCORRECT, UNAUTHORISED OR FOR SOMETHING
NOT RECEIVED, YOU MAY BE ENTITLED TO A REFUND.
TO QUERY A CHARGE, CALL 13 10 12. A DELAY IN NOTIFYING NAB
MAY IMPACT NAB'S ABILITY TO QUERY A TRANSACTION ON YOUR
BEHALF. FOR MORE INFO, SEE NAB.COM.AU/QUERYATRANSACTION**

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



alicia

Shire of Peppermint Grove

National Australia Bank Limited
ABN 12 004 044 937

February 28, 2026

cl

MAR 10 2026
RECEIVED

Australian Credit Licence 230686

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



049 00931.2272.01

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

TAX INVOICE

Invoice date: 28/02/2026
Invoice number: 121785226059

Description	No of Users	User Fee inc GST	Total Amount Inc GST
February 2026 FlexiPurchase User Fee*	9	\$6.82	\$61.38
February 2026 Maintenance Fee			\$110.00
Total Amount			\$171.38
		Total GST	\$15.58

* This appears on your statement as "CC FP USER FEE"

Do not send a cheque.

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

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

If you have any queries with this Fee Invoice please email corporatecardsupport@nab.com.au.

Thanks,

NAB

2272010010093101



Statement for NAB

Statement Period: 29 Jan 2026 to 27 Feb 2026

Cardholder Name: Donald Burnett



JSKR VISA Purchasing Card (Client Expenses)

Date	Details			Approval	Receipt Amount (\$AUD)	
	GL Code	CC Code	Department		Net	Tax
15 Feb 2026	Anaconda Mandurah Mandurah			Approval Req'd	✓	\$300.00
	22240	420	1001	\$272.73	\$27.27	\$300.00
	Purchase Anaconda Mandurah farewell gift					
15 Feb 2026	Bcf Mandurah Mandurah			Approval Req'd	✓	\$250.00
	22240	420	1001	\$227.27	\$22.73	\$250.00
	Purchase Bcf Mandurah Farewell gift					
16 Feb 2026	Alh Venues/535 Stirling H Cottesloe			Approval Req'd	✓	\$228.40
	22240	420	1001	\$207.64	\$20.76	\$228.40
	Purchase Alh Venues/535 Stirling H farewell lunch					
18 Feb 2026	Council Direct Oakleigh			Approved	✓	\$407.88
	22240	420	1001	\$370.80	\$37.08	\$407.88

Purchase Council Direct
MIS job ad

27 Feb 2026	Account Fees		No Appr Req'd	<input checked="" 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: \$1,193.10

Cardholder Declaration

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

Signature  _____

Dated 17 / 3 / 26

Employee ID: 5

Approved By

Signature Karen is absent _____

Dated 17/3/26 / ____ / ____

On Completion

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



Statement for NAB

Statement Period: 29 Jan 2026 to 27 Feb 2026

Cardholder Name: Darren McBride

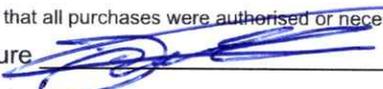


JSKR VISA Purchasing Card (Client Expenses)

Date	Details		Approval	Receipt Amount (\$AUD)		
	GL Code	CC Code		Department	Net	Tax
27 Feb 2026	Account Fees		No Appr Req'd		<input checked="" type="checkbox"/>	\$6.82
	<i>Not Coded</i>	<i>Not Coded</i>		\$6.20	\$0.62	\$6.82
	Account Fees Cc Fp User Fee					
Total for this period:						\$6.82

Cardholder Declaration

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

Signature 

Dated 9 / 3 / 26

Employee ID: E00

Approved By

Signature 

Dated 9/3/2026

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 Jan 2026 to 27 Feb 2026

Cardholder Name: Donovan Norgard



JSKR VISA Purchasing Card (Client Expenses)

Date	Details			Approval	Receipt Amount (\$AUD)	
	GL Code	CC Code	Department	Net	Tax	Gross
02 Feb 2026	Insulwest Carlisle			Approved	<input checked="" type="checkbox"/>	\$715.00
	22610	1220	3001	\$650.00	\$65.00	\$715.00
	Purchase Insulwest Temporary footpath repairs - additional material					
10 Feb 2026	Bunnings 483000 Claremont			Approval Req'd	<input checked="" type="checkbox"/>	\$42.01
	<i>Not Coded</i>	<i>Not Coded</i>	3001	\$38.19	\$3.82	\$42.01
	Purchase Bunnings 483000					
Total for this period:						\$757.01

Cardholder Declaration

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

Signature [Signature]

Dated ___ / ___ / ___

Employee ID: 169

Approved By

Signature [Signature]

Dated 26, 2, 26

On Completion

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



Statement for NAB

Statement Period: 29 Jan 2026 to 27 Feb 2026

Cardholder Name: Jeremy Clapham



JSKR VISA Purchasing Card (Client Expenses)

Date	Details			Approval	Receipt Amount (\$AUD)	
	GL Code	CC Code	Department	Net	Tax	Gross
15 Feb 2026	Adobe Sydney			Approval Req'd	<input checked="" type="checkbox"/>	\$157.99
	22240	420	1001	\$143.63	\$14.36	\$157.99
	Purchase Adobe Adobe monthly subscription					
17 Feb 2026	Woolworths/Cottesloe Grov Cottesloe			Approval Req'd	<input checked="" type="checkbox"/>	\$4.65
	22240	420	1001	\$4.23	\$0.42	\$4.65
	Purchase Woolworths/Cottesloe Grov Kitchen supplies					
27 Feb 2026	Account Fees			No Appr Req'd	<input checked="" type="checkbox"/>	\$6.82
	22230	420	1001	\$6.20	\$0.62	\$6.82
	Account Fees Cc Fp User Fee Bank fees					
26 Feb 2026	Officeworks 0607 Joondalup			Approval Req'd	<input checked="" type="checkbox"/>	\$145.00
	22600	420	1001	\$131.82	\$13.18	\$145.00
	Purchase Officeworks 0607 Telephone accessories					
Total for this period:						\$314.46

Cardholder Declaration

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

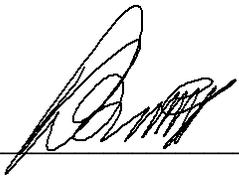
Signature

Dated 4/3/2026

Employee ID: E0031

Approved By

Signature _____

A handwritten signature in black ink, appearing to be 'B. M.', written over a horizontal line.

Dated 4/03/2026

On Completion

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



Statement for NAB

Statement Period: 29 Jan 2026 to 27 Feb 2026

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
05 Feb 2026	Woolworths/Cottesloe Grov Cottesloe			Approval Req'd	<input checked="" type="checkbox"/>	\$87.50
	22240	1380	1001	\$79.55	\$7.95	\$87.50
	Purchase Woolworths/Cottesloe Grov Admin office kitchen supplies					
10 Feb 2026	Planning Institute Aus Barton			Approval Req'd	<input checked="" type="checkbox"/>	\$345.00
	20180	1010	2001	\$313.64	\$31.36	\$345.00
	Purchase Planning Institute Aus PIA Green Infrastructure Planning workshop					
24 Feb 2026	Cpp Convention Centre Perth			Approval Req'd	<input checked="" type="checkbox"/>	\$26.25
	20140	1010	2001	\$23.86	\$2.39	\$26.25
	Purchase Cpp Convention Centre Parking expenses workshop attendance					
27 Feb 2026	Account Fees			No Appr Req'd	<input checked="" type="checkbox"/>	\$6.82
	22230	1380	2001	\$6.20	\$0.62	\$6.82
	Account Fees Cc Fp User Fee bank fees					
Total for this period:						\$465.57

Cardholder Declaration

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

Signature _____

Dated 12 / 03 / 2026

Employee ID: E0020

Approved By

Signature _____

Dated ____ / ____ / ____

On Completion

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



Statement for NAB

Statement Period: 29 Jan 2026 to 27 Feb 2026

Cardholder Name: Lance Hopkinson



JSKR VISA Purchasing Card (Client Expenses)

Date	Details			Approval	Receipt Amount (\$AUD)	
	GL Code	CC Code	Department	Net	Tax	Gross
28 Jan 2026	Woolworths/Cottesloe Grov Cottesloe			Approval Req'd	<input checked="" type="checkbox"/>	\$8.15
	22850	1150	4001	\$7.41	\$0.74	\$8.15
	Purchase Woolworths/Cottesloe Grov J.P. Supplies					
27 Jan 2026	Digidirect Sydney			Approval Req'd	<input checked="" type="checkbox"/>	\$1,685.60
	22260	1150	4001	\$1,532.36	\$153.24	\$1,685.60
	Purchase Digidirect replacement photo scanner for Community History					
01 Feb 2026	Woolworths/Cottesloe Grov Cottesloe			Approval Req'd	<input checked="" type="checkbox"/>	\$4.00
	22280	1150	4001	\$3.64	\$0.36	\$4.00
	Purchase Woolworths/Cottesloe Grov sunday paper					
04 Feb 2026	Woolworths/Cottesloe Grov Cottesloe			Approval Req'd	<input checked="" type="checkbox"/>	\$7.90
	22850	1150	4001	\$7.18	\$0.72	\$7.90
	Purchase Woolworths/Cottesloe Grov kitchen					
04 Feb 2026	Bunnings Group Ltd Hawthorn East			Approval Req'd	<input checked="" type="checkbox"/>	\$141.20
	23140	1150	4001	\$128.36	\$12.84	\$141.20
	Purchase Bunnings Group Ltd REPLACEMENT TOILET ROLL HOLDERS					

04 Feb 2026	Peppermint Grove News Peppermint Gr		Approval Req'd	<input checked="" type="checkbox"/>	\$219.50
22280	1150	4001	\$199.55	\$19.95	\$219.50
Purchase Peppermint Grove News MONTHLY NEWSPAPERS					
10 Feb 2026	Officeworks Bentleigh Eas		Approval Req'd	<input checked="" type="checkbox"/>	\$229.00
22260	1150	4001	\$208.18	\$20.82	\$229.00
Purchase Officeworks I.T. cables, usb sticks stock					
11 Feb 2026	Woolworths/Cottesloe Grov Cottesloe		Approval Req'd	<input checked="" type="checkbox"/>	\$3.20
22850	1150	4001	\$2.91	\$0.29	\$3.20
Purchase Woolworths/Cottesloe Grov kitchen items					
15 Feb 2026	Woolworths/Cottesloe Grov Cottesloe		Approval Req'd	<input checked="" type="checkbox"/>	\$8.00
22280	1150	4001	\$7.27	\$0.73	\$8.00
Purchase Woolworths/Cottesloe Grov SUNDAY NEWSPAPER / CLEANING					
16 Feb 2026	Kmart Mulgrave		Approval Req'd	<input checked="" type="checkbox"/>	\$104.00
22530	1150	4001	\$94.55	\$9.45	\$104.00
Purchase Kmart ADULT BOOKS					
17 Feb 2026	Woolworths/Cottesloe Grov Cottesloe		Approval Req'd	<input checked="" type="checkbox"/>	\$15.20
22850	1150	4001	\$13.82	\$1.38	\$15.20
Purchase Woolworths/Cottesloe Grov JP SUPPLIES					
19 Feb 2026	Appliances Online Sydney		Approval Req'd	<input checked="" type="checkbox"/>	\$284.00
22260	1150	4001	\$258.18	\$25.82	\$284.00
Purchase Appliances Online VACUUM CLEANER					
20 Feb 2026	Bitly.Com Bitly.Com		Approval Req'd	<input checked="" type="checkbox"/>	\$172.58
22260	1150	4001	\$172.58	\$0.00	\$172.58
Purchase (USD 120.00) Bitly.Com annual subscription (US dollars)					

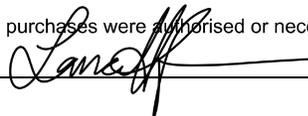
24 Feb 2026	Woolworths/Cottesloe Grov			Approval Req'd	<input checked="" type="checkbox"/>	\$6.30
	Cottesloe					
22850	1150	4001	\$5.73	\$0.57		\$6.30
Purchase Woolworths/Cottesloe Grov						
KITCHEN						

27 Feb 2026	Account Fees			No Appr Req'd	<input checked="" type="checkbox"/>	\$6.82
22230	1150	4001	\$6.20	\$0.62		\$6.82
Account Fees Cc Fp User Fee						
bank fees						

Total for this period: \$2,895.45

Cardholder Declaration

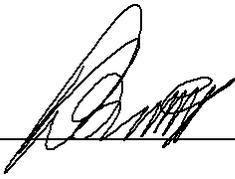
I declare that all purchases were authorised or necessarily incurred on behalf of the company.

Signature 

Dated 10 / 03 / 2026

Employee ID: 60

Approved By

Signature 

Dated 10/03/2026

On Completion

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



Statement for NAB

Statement Period: 29 Jan 2026 to 27 Feb 2026

Cardholder Name: Penny Askin



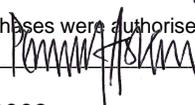
JSKR VISA Purchasing Card (Client Expenses)

Date	Details		Approval	Receipt Amount (\$AUD)		
	GL Code	CC Code		Department	Net	Tax
28 Jan 2026	Peppermint Grove News Peppermint Gr		Approved		<input checked="" type="checkbox"/>	\$14.00
	22240	420	1001	\$12.73	\$1.27	\$14.00
	Purchase Peppermint Grove News Dono's leaving card					
29 Jan 2026	Woolworths/Cottesloe Grov Cottesloe		Approved		<input checked="" type="checkbox"/>	\$6.60
	22240	420	1001	\$6.00	\$0.60	\$6.60
	Purchase Woolworths/Cottesloe Grov Shire Kitchen expenses					
02 Feb 2026	Woolworths/Cottesloe Grov Cottesloe		Approved		<input checked="" type="checkbox"/>	\$9.95
	22490	420	1051	\$9.05	\$0.90	\$9.95
	Purchase Woolworths/Cottesloe Grov For Community a Workshop					
05 Feb 2026	Woolworths/Cottesloe Grov Cottesloe		Approved		<input checked="" type="checkbox"/>	\$9.05
	22240	420	1001	\$8.23	\$0.82	\$9.05
	Purchase Woolworths/Cottesloe Grov Shire Kitchen Supplies					
10 Feb 2026	Woolworths/Cottesloe Grov Cottesloe		Approved		<input checked="" type="checkbox"/>	\$4.65
	22240	420	1001	\$4.23	\$0.42	\$4.65
	Purchase Woolworths/Cottesloe Grov Shire Kitchen Supplies					
12 Feb 2026	Woolworths/Cottesloe Grov Cottesloe		Approved		<input checked="" type="checkbox"/>	\$30.50
	22450	410	1001	\$27.73	\$2.77	\$30.50
	Purchase Woolworths/Cottesloe Grov Zero alcohol beer for Council Chambers fridge					
12 Feb 2026	Woolworths/Cottesloe Grov Cottesloe		Approved		<input checked="" type="checkbox"/>	\$11.20
	22240	420	1001	\$10.18	\$1.02	\$11.20
	Purchase Woolworths/Cottesloe Grov Shire Kitchen supplies					
16 Feb 2026	Woolworths/Cottesloe Grov Cottesloe		Approved		<input checked="" type="checkbox"/>	\$40.00
	22240	420	1001	\$36.36	\$3.64	\$40.00
	Purchase Woolworths/Cottesloe Grov Dono's Leaving Afternoon Tea					

16 Feb 2026	Woolworths/Cottesloe Grov Cottesloe	Approved	<input checked="" type="checkbox"/>	\$150.50
22240	420	1001	\$136.82	\$13.68
Purchase Woolworths/Cottesloe Grov Dono's Leaving Afternoon Tea				
16 Feb 2026	Woolworths/Cottesloe Grov Cottesloe	Approved	<input checked="" type="checkbox"/>	\$10.00
22240	420	1001	\$9.09	\$0.91
Purchase Woolworths/Cottesloe Grov Dono's Leaving Afternoon Tea				
18 Feb 2026	Woolworths/Cottesloe Grov Cottesloe	Approved	<input checked="" type="checkbox"/>	\$8.60
22240	420	1001	\$7.82	\$0.78
Purchase Woolworths/Cottesloe Grov Shire Kitchen Supplies				
23 Feb 2026	Woolworths/Cottesloe Grov Cottesloe	Approved	<input checked="" type="checkbox"/>	\$19.75
22240	420	1001	\$17.95	\$1.80
Purchase Woolworths/Cottesloe Grov Shire Kitchen Supplies				
23 Feb 2026	Woolworths/Cottesloe Grov Cottesloe	Approved	<input checked="" type="checkbox"/>	\$4.65
22240	420	1001	\$4.23	\$0.42
Purchase Woolworths/Cottesloe Grov Shire Kitchen Supplies				
25 Feb 2026	Woolworths/Cottesloe Grov Cottesloe	Approved	<input checked="" type="checkbox"/>	\$27.25
22240	420	1001	\$24.77	\$2.48
Purchase Woolworths/Cottesloe Grov Shire Kitchen Supplies				
27 Feb 2026	Account Fees	No Appr Req'd	<input checked="" type="checkbox"/>	\$6.82
22230	420	1001	\$6.20	\$0.62
Account Fees Cc Fp User Fee Bank Charges				
Total for this period:				\$353.52

Cardholder Declaration

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

Signature 

Dated 9 / 3 / 2026

Employee ID: E0003

Approved By

Signature 

Dated 09/03/2026

On Completion

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



Statement for NAB

Statement Period: 29 Jan 2026 to 27 Feb 2026

Cardholder Name: Robert Young



JSKR VISA Purchasing Card (Client Expenses)

Date	Details			Approval	Receipt Amount (\$AUD)	
	GL Code	CC Code	Department		Net	Tax
02 Feb 2026	Reddy Express 6919 Mosman Park			Approved	<input checked="" type="checkbox"/>	\$138.02
	22510	1220	3001	\$125.47	\$12.55	\$138.02
	Purchase Reddy Express 6919 Ute Fuel					
03 Feb 2026	Reddy Express 6919 Mosman Park			Approved	<input checked="" type="checkbox"/>	\$76.05
	22510	1220	3001	\$69.14	\$6.91	\$76.05
	Purchase Reddy Express 6919 Loader Fuel					
03 Feb 2026	Bunnings 453000 O'Connor			Approved	<input checked="" type="checkbox"/>	\$22.56
	22500	1220	3001	\$20.51	\$2.05	\$22.56
	Purchase Bunnings 453000 Depot tools					
11 Feb 2026	Sq *wa Bolts Pty Ltd Yangebup			Approved	<input checked="" type="checkbox"/>	\$9.68
	22440	1220	3001	\$8.80	\$0.88	\$9.68

Purchase Sq *wa Bolts Pty Ltd

Pavilion Power box

11 Feb 2026	Reddy Express 6919 Mosman Park	Approved	<input checked="" type="checkbox"/>	\$152.06	
22510	1220	3001	\$138.24	\$13.82	\$152.06
Purchase Reddy Express 6919					
Ute Fuel					

09 Feb 2026	Bunnings 453000 O'Connor	Approved	<input checked="" type="checkbox"/>	\$17.90	
22500	1220	3001	\$16.27	\$1.63	\$17.90
Purchase Bunnings 453000					
Depot tool					

12 Feb 2026	Reddy Express 6919 Mosman Park	Approved	<input checked="" type="checkbox"/>	\$227.71	
22510	1220	3001	\$207.01	\$20.70	\$227.71
Purchase Reddy Express 6919					
Truck Fuel					

24 Feb 2026	Reddy Express 6919 Mosman Park	Approved	<input checked="" type="checkbox"/>	\$148.48	
22510	1220	3001	\$134.98	\$13.50	\$148.48
Purchase Reddy Express 6919					
Ute Fuel					

27 Feb 2026	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					
Bank Fees					

Total for this period: \$799.28

Cardholder Declaration

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

Signature Employee absent

Dated ____ / ____ / ____

Employee ID: RY

Approved By



Signature _____

Dated 1/3/26 / _____

On Completion

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



Statement for NAB

Statement Period: 29 Jan 2026 to 27 Feb 2026

Cardholder Name: Stewart Farley



JSKR VISA Purchasing Card (Client Expenses)

Date	Details			Approval	Receipt Amount (\$AUD)	
	GL Code	CC Code	Department	Net	Tax	Gross
10 Feb 2026	22540	1150	4001	Approved	\$5.57	\$61.24
	Amazon Marketplace Au Sydney Purchase Amazon Marketplace Au junior book purchases					
11 Feb 2026	22540	1150	4001	Approved	\$11.40	\$125.38
	Amazon Reta* Amazon Au Sydney Purchase Amazon Reta* Amazon Au junior book purchases					
10 Feb 2026	22540	1150	4001	Approved	\$2.81	\$30.93
	Amazon Marketplace Au Sydney Purchase Amazon Marketplace Au junior book purchases					
12 Feb 2026	22540	1150	4001	Approved	\$6.03	\$66.31
	Amazon Marketplace Au Sydney Purchase Amazon Marketplace Au junior book purchases					
12 Feb 2026	22540	1150	4001	Approved	\$19.39	\$213.33
	Www.Fishpond.Com.Au Hillsdale Nsw Purchase Www.Fishpond.Com.Au junior book purchases					
11 Feb 2026	22540	1150	4001	Approved	\$8.70	\$95.73
	Amazon Marketplace Au Sydney Purchase Amazon Marketplace Au junior book purchases					
11 Feb 2026	22540	1150	4001	Approved	\$4.73	\$52.05
	Amazon Reta* Amazon Au Sydney Purchase Amazon Reta* Amazon Au junior book purchases					
11 Feb 2026	22540	1150	4001	Approved	\$3.68	\$40.45
	Amazon Marketplace Au Sydney Purchase Amazon Marketplace Au junior book purchases					
11 Feb 2026	22540	1150	4001	Approved	\$12.47	\$137.12
	Amazon Reta* Amazon Au Sydney Purchase Amazon Reta* Amazon Au junior book purchases					

12 Feb 2026	Dymocks Online Sydney	Approved	<input checked="" type="checkbox"/>	\$132.94
22540	1150 4001	\$120.85	\$12.09	\$132.94
Purchase Dymocks Online junior book purchases				
14 Feb 2026	Amazon Reta* Amazon Au Sydney	Approved	<input checked="" type="checkbox"/>	\$79.00
22540	1150 4001	\$71.82	\$7.18	\$79.00
Purchase Amazon Reta* Amazon Au junior book purchases				
11 Feb 2026	Amazon Marketplace Au Sydney	Approved	<input checked="" type="checkbox"/>	\$48.25
22540	1150 4001	\$43.86	\$4.39	\$48.25
Purchase Amazon Marketplace Au junior book purchases				
12 Feb 2026	Amazon Marketplace Au Sydney	Approved	<input checked="" type="checkbox"/>	\$26.29
22540	1150 4001	\$23.90	\$2.39	\$26.29
Purchase Amazon Marketplace Au junior book purchases				
11 Feb 2026	Amazon Reta* Amazon Au Sydney	Approved	<input checked="" type="checkbox"/>	\$155.39
22540	1150 4001	\$141.26	\$14.13	\$155.39
Purchase Amazon Reta* Amazon Au junior book purchases				
14 Feb 2026	Big W/Rockingham Road Spearwood	Approved	<input checked="" type="checkbox"/>	\$598.00
22540	1150 4001	\$543.64	\$54.36	\$598.00
Purchase Big W/Rockingham Road junior book purchases				
11 Feb 2026	Amazon Marketplace Au Sydney	Approved	<input checked="" type="checkbox"/>	\$31.90
22540	1150 4001	\$29.00	\$2.90	\$31.90
Purchase Amazon Marketplace Au junior book purchases				
13 Feb 2026	Amazon Marketplace Au Sydney	Approved	<input checked="" type="checkbox"/>	\$38.37
22540	1150 4001	\$34.88	\$3.49	\$38.37
Purchase Amazon Marketplace Au junior book purchases				
14 Feb 2026	Amazon Reta* Amazon Au Sydney	Approved	<input checked="" type="checkbox"/>	\$24.81
22540	1150 4001	\$22.55	\$2.26	\$24.81
Purchase Amazon Reta* Amazon Au junior book purchases				
14 Feb 2026	Amazon Reta* Amazon Au Sydney	Approved	<input checked="" type="checkbox"/>	\$327.02
22540	1150 4001	\$297.29	\$29.73	\$327.02
Purchase Amazon Reta* Amazon Au junior book purchases				
10 Feb 2026	Amazon Marketplace Au Sydney	Approved	<input checked="" type="checkbox"/>	\$18.08
22540	1150 4001	\$16.44	\$1.64	\$18.08
Purchase Amazon Marketplace Au junior book purchases				
10 Feb 2026	Amazon Marketplace Au Sydney	Approved	<input checked="" type="checkbox"/>	\$83.19
22540	1150 4001	\$75.63	\$7.56	\$83.19
Purchase Amazon Marketplace Au junior book purchases				
17 Feb 2026	Amazon Reta* Amazon Au Sydney	Approved	<input checked="" type="checkbox"/>	\$14.97

	22540	1150	4001	\$13.61	\$1.36	\$14.97	
	Purchase Amazon Reta* Amazon Au junior book purchases						
10 Feb 2026	Amazon Marketplace Au Sydney			Approved	<input checked="" type="checkbox"/>	\$71.39	
	22540	1150	4001	\$64.90	\$6.49	\$71.39	
	Purchase Amazon Marketplace Au junior book purchases						
18 Feb 2026	Amazon Marketplace Au Sydney			Approved	<input checked="" type="checkbox"/>	\$87.74	
	22540	1150	4001	\$79.76	\$7.98	\$87.74	
	Purchase Amazon Marketplace Au junior book purchases						
18 Feb 2026	Officeworks 0616 O'Connor			Approved	<input checked="" type="checkbox"/>	\$48.00	
	22320	1150	4001	\$43.64	\$4.36	\$48.00	
	Purchase Officeworks 0616 spine label stickers						
12 Feb 2026	Amazon Marketplace Au Sydney			Approved	<input checked="" type="checkbox"/>	\$19.02	
	22540	1150	4001	\$17.29	\$1.73	\$19.02	
	Purchase Amazon Marketplace Au junior book purchases						
19 Feb 2026	Amazon Reta* Amazon Au Sydney			Approved	<input checked="" type="checkbox"/>	\$14.96	
	22540	1150	4001	\$13.60	\$1.36	\$14.96	
	Purchase Amazon Reta* Amazon Au junior book purchase						
18 Feb 2026	Amazon Marketplace Au Sydney			Approved	<input checked="" type="checkbox"/>	\$21.77	
	22540	1150	4001	\$19.79	\$1.98	\$21.77	
	Purchase Amazon Marketplace Au junior book purchase						
19 Feb 2026	Amazon Reta* Amazon Au Sydney			Approved	<input checked="" type="checkbox"/>	\$14.19	
	22540	1150	4001	\$12.90	\$1.29	\$14.19	
	Purchase Amazon Reta* Amazon Au junior book purchase						
19 Feb 2026	Amazon Reta* Amazon Au Sydney			Approved	<input checked="" type="checkbox"/>	\$13.44	
	22540	1150	4001	\$12.22	\$1.22	\$13.44	
	Purchase Amazon Reta* Amazon Au junior book purchase						
18 Feb 2026	Amazon Reta* Amazon Au Sydney			Approved	<input checked="" type="checkbox"/>	\$19.99	
	22540	1150	4001	\$18.17	\$1.82	\$19.99	
	Purchase Amazon Reta* Amazon Au junior book purchase						
19 Feb 2026	Amazon Reta* Amazon Au Sydney			Approved	<input checked="" type="checkbox"/>	\$34.19	
	22540	1150	4001	\$31.08	\$3.11	\$34.19	
	Purchase Amazon Reta* Amazon Au junior book purchases						
19 Feb 2026	Amazon Reta* Amazon Au Sydney			Approved	<input checked="" type="checkbox"/>	\$22.46	
	22540	1150	4001	\$20.42	\$2.04	\$22.46	
	Purchase Amazon Reta* Amazon Au junior book purchases						
19 Feb 2026	Amazon Reta* Amazon Au Sydney			Approved	<input checked="" type="checkbox"/>	\$20.72	

22540	1150	4001	\$18.84	\$1.88	\$20.72
Purchase Amazon Reta* Amazon Au junior book purchases					
19 Feb 2026	Amazon Reta* Amazon Au Sydney		Approved	<input checked="" type="checkbox"/>	\$58.68
22540	1150	4001	\$53.35	\$5.33	\$58.68
Purchase Amazon Reta* Amazon Au junior book purchases					
18 Feb 2026	Amazon Marketplace Au Sydney		Approved	<input checked="" type="checkbox"/>	\$28.57
22540	1150	4001	\$25.97	\$2.60	\$28.57
Purchase Amazon Marketplace Au junior book purchases					
24 Feb 2026	Amazon Reta* Amazon Au Sydney		Approved	<input checked="" type="checkbox"/>	\$23.27
22540	1150	4001	\$21.15	\$2.12	\$23.27
Purchase Amazon Reta* Amazon Au junior book purchases					
27 Feb 2026	Account Fees		No Appr Req'd	<input checked="" type="checkbox"/>	\$6.82
22230	1150	4001	\$6.20	\$0.62	\$6.82
Account Fees Cc Fp User Fee Account Fees					
23 Feb 2026	Amazon Reta* Amazon Au Sydney		Approved	<input checked="" type="checkbox"/>	\$26.75
22540	1150	4001	\$24.32	\$2.43	\$26.75
Purchase Amazon Reta* Amazon Au junior book purchases					
24 Feb 2026	Amazon Reta* Amazon Au Sydney		Approved	<input checked="" type="checkbox"/>	\$26.25
22540	1150	4001	\$23.86	\$2.39	\$26.25
Purchase Amazon Reta* Amazon Au junior book purchases					
23 Feb 2026	Amazon Reta* Amazon Au Sydney		Approved	<input checked="" type="checkbox"/>	\$40.14
22540	1150	4001	\$36.49	\$3.65	\$40.14
Purchase Amazon Reta* Amazon Au junior book purchases					
Total for this period:					\$2,999.10

Cardholder Declaration

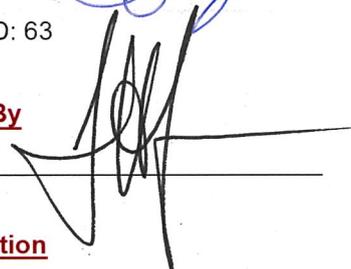
I declare that all purchases were authorised or necessarily incurred on behalf of the company.

Signature 

Dated 12 / 3 / 26

Employee ID: 63

Approved By

Signature 

Dated 12 / 3 / 26

On Completion

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



Statement for NAB

Statement Period: 29 Jan 2026 to 27 Feb 2026

Cardholder Name: Tim Whitham



JSKR VISA Purchasing Card (Client Expenses)

Date	Details		Approval	Receipt Amount (\$AUD)		
	GL Code	CC Code		Department	Net	Tax
28 Jan 2026	Bunnings 483000	Claremont	Approval Req'd		<input checked="" type="checkbox"/>	\$112.94
	22500	1220		\$102.67	\$10.27	\$112.94
	Purchase Bunnings 483000 Hort Supplies.					
02 Feb 2026	Ampol Mosman Pa 55363f	Mosman Park	Approval Req'd		<input checked="" type="checkbox"/>	\$140.01
	22510	1220		\$127.28	\$12.73	\$140.01
	Purchase Ampol Mosman Pa 55363f Ute fuel.					
11 Feb 2026	Stratagreen Canning Vale		Approval Req'd		<input checked="" type="checkbox"/>	\$230.37
	22500	1220		\$209.43	\$20.94	\$230.37
	Purchase Stratagreen Sprayer.					
18 Feb 2026	Bunnings 483000	Claremont	Approval Req'd		<input checked="" type="checkbox"/>	\$103.96
	22445	1220		\$94.51	\$9.45	\$103.96
	Purchase Bunnings 483000 Library display.					
27 Feb 2026	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 Account Fees.					
Total for this period:						\$594.10

Cardholder Declaration

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

Signature _____

Dated 3 / 03 / 2026

Employee ID: TW

Approved By

Signature _____

Dated 05 / 03 / 2026

On Completion

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

SHIRE OF PEPPERMINT GROVE

MONTHLY FINANCIAL REPORT

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

For the period ended 28 February 2026

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF PEPPERMINT GROVE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	3,856,665	3,856,665	3,878,439	21,774	0.56%	
Grants, subsidies and contributions	1,511,866	1,042,975	1,060,639	17,664	1.69%	
Fees and charges	380,991	307,189	399,488	92,299	30.05%	▲
Interest revenue	235,919	81,664	108,924	27,260	33.38%	▲
Other revenue	4,600	3,400	3,985	585	17.21%	
Profit on asset disposals	416,000	0	0	0	0.00%	
Fair value adjustments to financial assets at fair value through profit or loss	0	0	18,890	18,890	0.00%	
	6,406,041	5,291,893	5,470,365	178,472	3.37%	
Expenditure from operating activities						
Employee costs	(2,752,646)	(1,839,913)	(1,809,141)	30,772	1.67%	
Materials and contracts	(2,479,595)	(1,740,829)	(1,441,596)	299,233	17.19%	▲
Utility charges	(114,550)	(75,292)	(75,214)	78	0.10%	
Depreciation	(468,350)	(312,234)	(349,690)	(37,456)	(12.00%)	▼
Finance costs	(69,010)	(26,094)	(25,734)	360	1.38%	
Insurance	(103,000)	(103,000)	(90,982)	12,018	11.67%	▲
Other expenditure	(157,208)	(84,740)	(81,572)	3,168	3.74%	
	(6,144,359)	(4,182,102)	(3,873,929)	308,173	7.37%	
Non cash amounts excluded from operating activities	2(c) 52,350	312,234	329,345	17,111	5.48%	
Amount attributable to operating activities	314,032	1,422,025	1,925,781	503,756	35.43%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	342,248	111,691	0	(111,691)	(100.00%)	▼
Proceeds from disposal of assets	2,076,000	0	0	0	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans	200,000	0	0	0	0.00%	
	2,618,248	111,691	0	(111,691)	(100.00%)	
Outflows from investing activities						
Right of use assets recognised	(12,310)	(12,310)	(67,373)	(55,063)	(447.30%)	▼
Acquisition of property, plant and equipment	(202,000)	(202,000)	(45,464)	156,536	77.49%	▲
Acquisition of infrastructure	(2,714,019)	(612,000)	(77,109)	534,891	87.40%	▲
Payments for financial assets at amortised cost - self supporting loans	(200,000)	0	0	0	0.00%	
	(3,128,329)	(826,310)	(189,946)	636,364	77.01%	
Non-cash amounts excluded from investing activities	2(d) 12,310	12,310	67,373	55,063	447.30%	▲
Amount attributable to investing activities	(497,771)	(702,309)	(122,573)	579,736	82.55%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Leases liabilities recognised	12,310	12,310	67,373	55,063	447.30%	▲
Proceeds from new borrowings	1,700,000	0	0	0	0.00%	
Transfer from reserves	484,771	0	0	0	0.00%	
	2,197,081	12,310	67,373	55,063	447.30%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(15,000)	(13,849)	(13,849)	0	0.00%	
Repayment of borrowings	(1,738,886)	(21,891)	(21,891)	0	0.00%	
Transfer to reserves	(788,981)	0	0	0	0.00%	
	(2,542,867)	(35,740)	(35,740)	0	0.00%	
Non-cash amounts excluded from financing activities	2(e) (12,310)	(12,310)	(67,373)	(55,063)	(447.30%)	▼
Amount attributable to financing activities	(358,096)	(35,740)	(35,740)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 618,508	618,508	528,946	(89,562)	(14.48%)	▼
Amount attributable to operating activities	314,032	1,422,025	1,925,781	503,756	35.43%	▲
Amount attributable to investing activities	(497,771)	(702,309)	(122,573)	579,736	82.55%	▲
Amount attributable to financing activities	(358,096)	(35,740)	(35,740)	0	0.00%	
Surplus or deficit after imposition of general rates	76,673	1,302,484	2,296,414	993,930	76.31%	▲

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 28 FEBRUARY 2026

	Actual 30 June 2025	Actual as at 28 February 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	808,528	2,275,701
Trade and other receivables	134,310	498,024
Other financial assets	2,148,466	2,148,466
Other assets	25,651	5,795
TOTAL CURRENT ASSETS	3,116,955	4,927,986
NON-CURRENT ASSETS		
Trade and other receivables	7,414	8,869
Other financial assets	108,258	127,147
Investment in associate	143,402	143,402
Property, plant and equipment	15,838,470	15,741,327
Infrastructure	17,155,518	17,040,333
Right-of-use assets	42,778	95,362
TOTAL NON-CURRENT ASSETS	33,295,840	33,156,440
TOTAL ASSETS	36,412,795	38,084,426
CURRENT LIABILITIES		
Trade and other payables	386,258	324,750
Capital grant/contributions liabilities	0	105,072
Lease liabilities	11,174	10,710
Borrowings	41,700	41,700
Employee related provisions	205,677	205,677
TOTAL CURRENT LIABILITIES	644,809	687,909
NON-CURRENT LIABILITIES		
Lease liabilities	28,290	82,277
Borrowings	532,491	510,600
Employee related provisions	6,799	6,799
TOTAL NON-CURRENT LIABILITIES	567,580	599,676
TOTAL LIABILITIES	1,212,389	1,287,585
NET ASSETS	35,200,406	36,796,841
EQUITY		
Retained surplus	9,610,559	11,206,994
Reserve accounts	2,148,466	2,148,466
Revaluation surplus	23,441,381	23,441,381
TOTAL EQUITY	35,200,406	36,796,841

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 28 FEBRUARY 2026

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 16 March 2026

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICIES

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

Critical accounting estimates and judgements

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

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

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

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

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

SHIRE OF PEPPERMINT GROVE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

2 NET CURRENT ASSETS INFORMATION

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

Note	Adopted Budget Opening	Actual as at	Actual as at
	1 July 2025	30 June 2025	28 February 2026
	\$	\$	\$
Current assets			
Cash and cash equivalents	3,200,000	808,528	2,275,701
Trade and other receivables	0	134,310	498,024
Other financial assets	95,795	2,148,466	2,148,466
Other assets	0	25,651	5,795
	<u>3,295,795</u>	<u>3,116,955</u>	<u>4,927,986</u>
Less: current liabilities			
Trade and other payables	(162,217)	(386,258)	(324,750)
Other liabilities	(29,786)	0	(105,072)
Lease liabilities	(12,310)	(11,174)	(10,710)
Borrowings	(2,729)	(41,700)	(41,700)
Employee related provisions	(185,000)	(205,677)	(205,677)
	<u>(392,042)</u>	<u>(644,809)</u>	<u>(687,909)</u>
Net current assets	2,903,753	2,472,146	4,240,077
Less: Total adjustments to net current assets	2(b) (2,285,245)	(1,943,200)	(1,943,663)
Closing funding surplus / (deficit)	618,508	528,946	2,296,414

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets

Less: Reserve accounts	(2,452,676)	(2,148,466)	(2,148,466)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of lease liabilities	12,310	11,174	10,710
- Current portion of borrowings	2,729	41,700	41,700
- Current portion of employee benefit provisions held in reserve	152,392	152,392	152,393
Total adjustments to net current assets	2(a) (2,285,245)	(1,943,200)	(1,943,663)

(c) Non-cash amounts excluded from operating activities

Adjustments to operating activities

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2026	28 February 2026	28 February 2026
	\$	\$	\$
Less: Profit on asset disposals	(416,000)	0	0
Less: Fair value adjustments to financial assets at amortised cost	0	0	(18,890)
Add: Depreciation	468,350	312,234	349,690
Non-cash movements in non-current assets and liabilities:			
- Pensioner deferred rates			(1,455)
Total non-cash amounts excluded from operating activities	52,350	312,234	329,345

(d) Non-cash amounts excluded from investing activities

Adjustments to investing activities

Right of use assets received	12,310	12,310	67,373
Total non-cash amounts excluded from investing activities	12,310	12,310	67,373

(e) Non-cash amounts excluded from financing activities

Adjustments to financing activities

Non cash proceeds from new leases	(12,310)	(12,310)	(67,373)
Total non-cash amounts excluded from financing activities	(12,310)	(12,310)	(67,373)

CURRENT AND NON-CURRENT CLASSIFICATION

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

SHIRE OF PEPPERMINT GROVE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

3 EXPLANATION OF MATERIAL VARIANCES

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

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

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Fees and charges	92,299	30.05%	▲
Licence plate auction fees more than budget - 28k and legal fees received 65k			
Interest revenue	27,260	33.38%	▲
Timing of interest on term deposit received			
Expenditure from operating activities			
Materials and contracts	299,233	17.19%	▲
Underspend on consultants 53k, Underspend on Contract Drainage Maintenance 14k, Bushfire/Weed Management 20k, Road/path repairs 20k, Parking Control 17k, Street Tree Maintenance 46k, Town Planning Scheme Expenses 60k, Valuation Expenses 22k, Admin Building Maintenance 6k, legal fees 10k, ESL on Shire properties 8k, road repairs 15k, waste charges overspent -40k			
Depreciation	(37,456)	(12.00%)	▼
Timing of asset acquisitions			
Insurance	12,018	11.67%	▲
Timing of insurance costs			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(111,691)	(100.00%)	▼
Outflows from investing activities			
Right of use assets recognised	(55,063)	(447.30%)	▼
Capitalised the full cost - see below for contra entry			
Acquisition of property, plant and equipment	156,536	77.49%	▲
Timing - see Note 5 for details of capital projects			
Acquisition of infrastructure	534,891	87.40%	▲
Timing - see Note 5 for details of capital projects			
Non-cash amounts excluded from investing activities	55,063	447.30%	▲
Shown the full cost in lease liabilities - see above for contra entry			
Inflows from financing activities			
Leases liabilities recognised	55,063	447.30%	▲
Shown the full cost in lease liabilities - see above for contra entry			
Non-cash amounts excluded from financing activities	(55,063)	(447.30%)	▼
Shown the full cost in lease liabilities - see above for contra entry			
Surplus or deficit at the start of the financial year	(89,562)	(14.48%)	▼
Year end adjustments			
Surplus or deficit after imposition of general rates	993,930	76.31%	▲

SHIRE OF PEPPERMINT GROVE
SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

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

SHIRE OF PEPPERMINT GROVE
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 28 FEBRUARY 2026

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.62 M	\$0.62 M	\$0.53 M	(\$0.09 M)
Closing	\$0.08 M	\$1.30 M	\$2.30 M	\$0.99 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$2.28 M	51.4%
Restricted Cash	\$2.15 M	48.6%

Refer to 3 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.13 M	
0 to 30 Days		70.3%
Over 30 Days		29.7%
Over 90 Days		0.2%

Refer to 9 - Payables

Receivables		
	\$	%
Rates Receivable	\$0.43 M	89.0%
Trade Receivable	\$0.07 M	
Over 30 Days		2.7%
Over 90 Days		1.8%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.31 M	\$1.42 M	\$1.93 M	\$0.50 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$3.88 M	
YTD Budget	\$3.86 M	0.6%

Grants and Contributions		
	\$	% Variance
YTD Actual	\$1.06 M	
YTD Budget	\$1.04 M	1.7%

Refer to 13 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.40 M	
YTD Budget	\$0.31 M	30.0%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.50 M)	(\$0.70 M)	(\$0.12 M)	\$0.58 M

Refer to Statement of Financial Activity

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

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$0.08 M	
Adopted Budget	\$2.71 M	(97.2%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.00 M	
Adopted Budget	\$0.34 M	(100.0%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.36 M)	(\$0.04 M)	(\$0.04 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.02 M)
Interest expense	(\$0.02 M)
Principal due	\$0.55 M

Refer to 10 - Borrowings

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

Refer to 4 - Cash Reserves

Lease Liability	
Principal repayments	(\$0.01 M)
Interest expense	(\$0.00 M)
Principal due	\$0.09 M

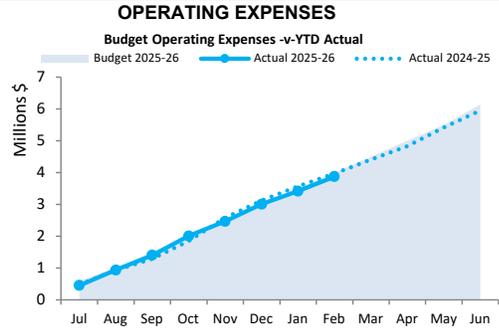
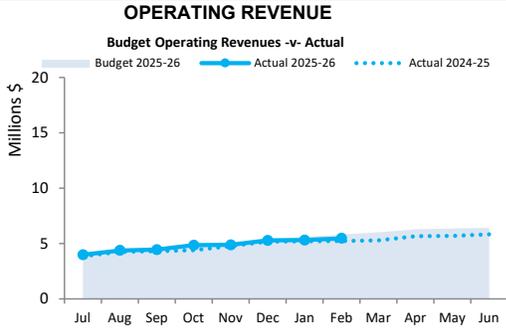
Refer to Note 11 - Lease Liabilities

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

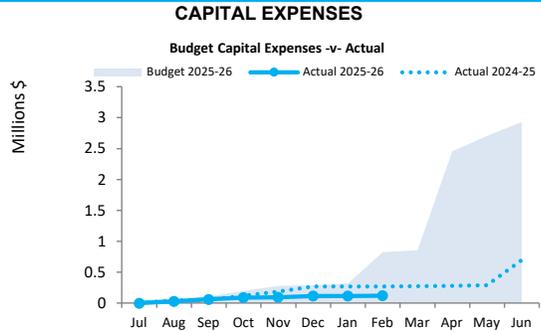
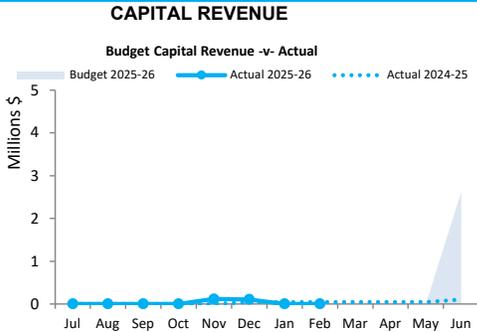
**SHIRE OF PEPPERMINT GROVE
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FOR THE PERIOD ENDED 28 FEBRUARY 2026**

2 KEY INFORMATION - GRAPHICAL

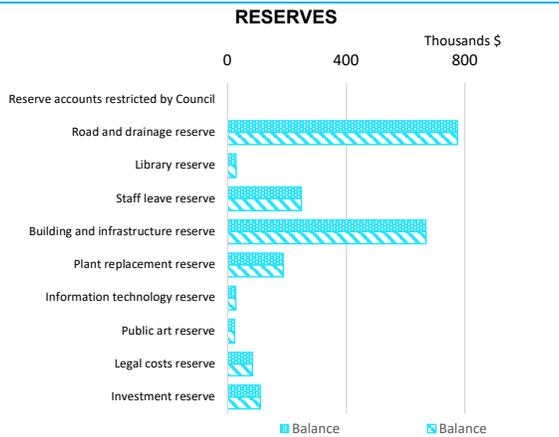
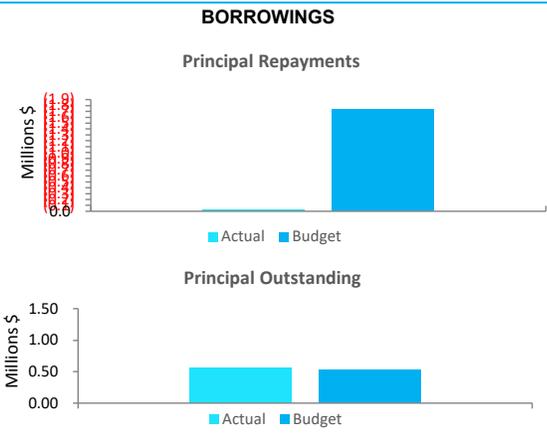
OPERATING ACTIVITIES



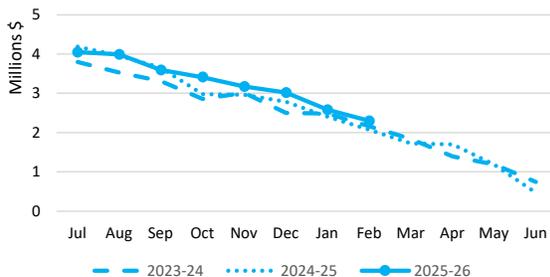
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

**SHIRE OF PEPPERMINT GROVE
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3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal fund	Cash and cash equivalents	2,275,701		2,275,701		NAB	3.65%	N/A
Term Deposit	Financial assets at amortised cost	0	2,148,466	2,148,466		NAB	4.10%	24/06/2026
Total		2,275,701	2,148,466	4,424,167	0			
Comprising								
Cash and cash equivalents		2,275,701	0	2,275,701	0			
Financial assets at amortised cost - Term Deposits		0	2,148,466	2,148,466	0			
		2,275,701	2,148,466	4,424,167	0			

KEY INFORMATION

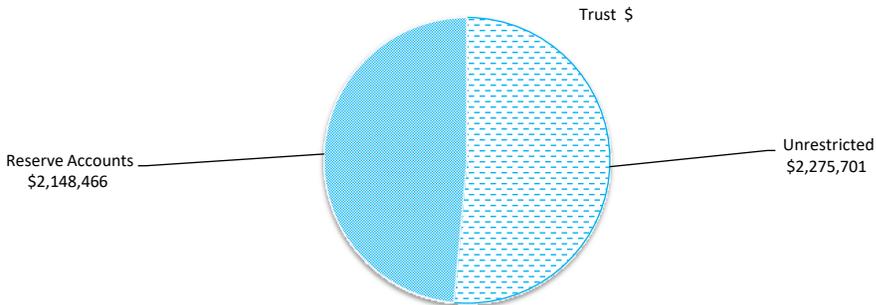
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

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

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

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

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



**SHIRE OF PEPPERMINT GROVE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

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

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted			
	Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Buildings - specialised	84,000	84,000	37,760	(46,240)
Furniture and equipment	8,000	8,000	7,704	(296)
Plant and equipment	110,000	110,000	0	(110,000)
Acquisition of property, plant and equipment	202,000	202,000	45,464	(156,536)
Infrastructure - roads	834,019	362,000	10,162	(351,838)
Infrastructure - Footpaths	30,000	0	0	0
Infrastructure - Drainage	1,620,000	20,000	19,000	(1,000)
Infrastructure - Parks and Ovals	190,000	190,000	24,867	(165,133)
Infrastructure - Other	40,000	40,000	23,080	(16,920)
Acquisition of infrastructure	2,714,019	612,000	77,109	(534,891)
Total of PPE and Infrastructure	2,916,019	814,000	122,573	(691,427)
Right of use asset - Plant and equipment	12,310	12,310	67,373	55,063
Acquisition of right of use assets	12,310	12,310	67,373	55,063
Total capital acquisitions	2,928,329	826,310	189,946	(636,364)
Capital Acquisitions Funded By:				
Capital grants and contributions	342,248	111,691	0	(111,691)
Lease liabilities	12,310	12,310	67,373	55,063
Other (disposals & C/Fwd)	2,076,000	0	0	0
Reserve accounts				
Road and drainage reserve	184,771	0	0	0
Building and infrastructure reserve	300,000	0	0	0
Contribution - operations	13,000	702,309	122,573	(579,736)
Capital funding total	2,928,329	826,310	189,946	(636,364)

KEY INFORMATION

Initial recognition

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

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

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Local Government (Financial Management) Regulation 17A(5)*. These assets are expensed immediately.

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

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

Measurement after recognition

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

Reportable Value

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

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

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

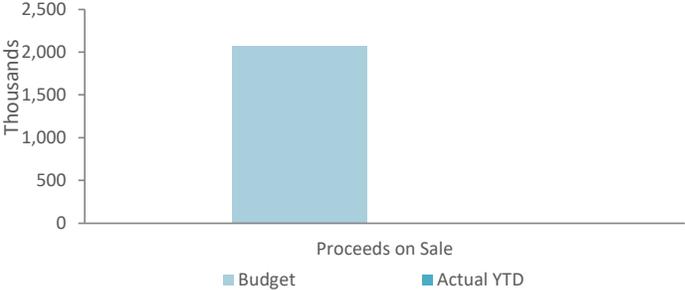


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

			Adopted		Variance	
Account Description			Budget	YTD Budget	YTD Actual	(Under)/Over
			\$	\$	\$	\$
		Land and Buildings				0
	New	JOB00045 Design for structure to Grove entry	9,000	9,000	0	9,000
	Renewal	JOB00046 Carpet replacement at library	15,000	15,000	0	15,000
	Renewal	JOB00047 Replace northern external decking with composite material	10,000	10,000	0	10,000
	New	JOB00048 Report to investigate aircon replacement	10,000	10,000	7,022	2,978
	Renewal	JOB00049 New pod for quiet place in library	30,000	30,000	23,568	6,432
	New	JOB00051 New charging station x 2	10,000	10,000	7,170	2,830
		Plant and equipment				0
	Renewal	JOB00054 Works vehicle replacement	55,000	55,000	0	55,000
	Renewal	JOB00055 Parks vehicle replacement	55,000	55,000	0	55,000
		Furniture and equipment				0
	Renewal	JOB00053 Council chambers chair replacement	8,000	8,000	7,704	296
		Infrastructure - Roads				0
	Renewal	JOB00039 Kerb renewal- sundry	32,000	32,000	0	32,000
	Renewal	JOB00041 Road project - The Esplanade - Leake St	247,705	0	5,081	(5,081)
	Renewal	JOB00042 Road project - Leake St - Stirling highway	224,314	0	5,081	(5,081)
	New	JOB00050 New parking near tennis courts	330,000	330,000	0	330,000
		Infrastructure - footpaths				0
	Renewal	JOB00038 Minor footpath works	30,000	0	0	0
		Infrastructure - drainage				0
	Renewal	JOB00040 Repair/renew drain pits	20,000	20,000	0	20,000
	New	JOB00052 Relocation of Johnston Street drainage sump	1,600,000	0	19,000	(19,000)
		Infrastructure - Parks and ovals				0
	Renewal	JOB00012 Keanes Point - shade sails, softfall etc	50,000	50,000	24,867	25,133
	Renewal	JOB00043 2 x solar lights - assets 12 and 209	20,000	20,000	0	20,000
	Renewal	JOB00044 2 x drink fountains - assets 8 and 165	20,000	20,000	0	20,000
	Renewal	JOB00037 DBCA works - forshore	100,000	100,000	0	100,000
		Infrastructure - Other				0
	New	JOB00058 Garden shire entry statements	40,000	40,000	23,080	16,920
		Right of use assets - Plant and Equipment				0
	Renewal	N/A Replacement of IT equipment - Shire portion	8,622	8,622	45,785	(37,163)
	Renewal	N/A Replacement of IT equipment - library portion	3,688	3,688	21,588	(17,900)
			2,928,329	826,310	189,946	636,364

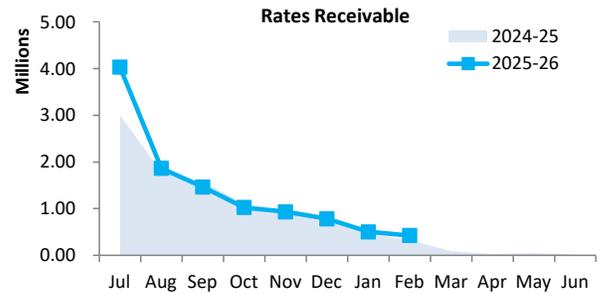
6 DISPOSAL OF ASSETS

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



7 RECEIVABLES

Rates receivable	30 June 2025	28 Feb 2026
	\$	\$
Opening arrears previous year	57,725	8,508
Levied this year	3,659,375	3,878,439
Less - collections to date	(3,708,592)	(3,461,268)
Net rates collectable	8,508	425,679
% Collected	99.8%	89.0%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	51,331	480	0	960	52,771
Percentage	0.0%	97.3%	0.9%	0.0%	1.8%	
Balance per trial balance						
Trade receivables						52,771
GST receivable						19,574
Total receivables general outstanding						72,345

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.

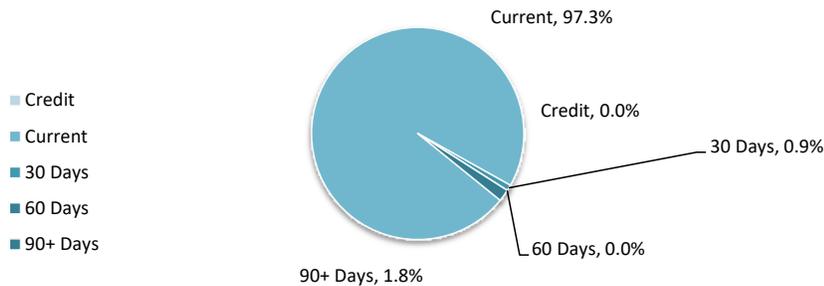
Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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.

Accounts Receivable (non-rates)



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 28 February 202
	\$	\$	\$	\$
Other current assets				
Financial assets at amortised cost	2,148,466			2,148,466
Other assets				
Accrued income	19,856	0	(19,856)	0
Current portion of lease owing	5,795	0	0	5,795
Total other current assets	2,174,117	0	(19,856)	2,154,261
Amounts shown above include GST (where applicable)				

KEY INFORMATION

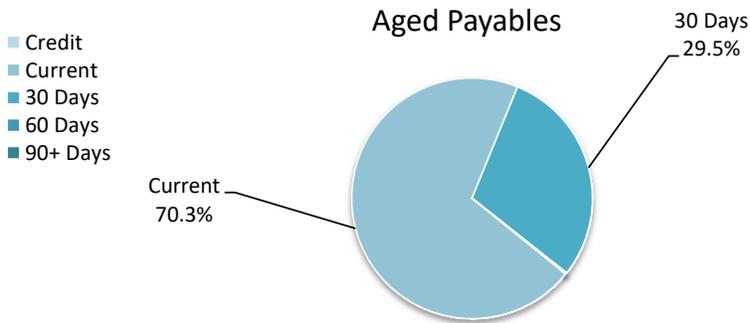
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	89,180	37,463	0	207	126,850
Percentage	0.0%	70.3%	29.5%	0.0%	0.2%	
Balance per trial balance						
Sundry creditors						126,850
ATO liabilities						20,892
Bonds and deposits						116,500
ESL payable						38,929
BSL payable						21,579
Total payables general outstanding						324,750

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



10 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Library/Community centre	41	574,191	0	0	(21,891)	(38,886)	552,300	535,305	(23,946)	(43,500)
Road/drainage - Johnston St	42		0	1,500,000	0	(1,500,000)	0	0	0	(19,000)
		574,191	0	1,500,000	(21,891)	(1,538,886)	552,300	535,305	(23,946)	(62,500)
Total		574,191	0	1,700,000	(21,891)	(1,738,886)	552,300	535,305	(23,946)	(62,500)
Current borrowings		41,700					41,700			
Non-current borrowings		532,491					510,600			
		574,191					552,300			

All debenture repayments were financed by general purpose revenue.
 Self supporting loans are financed by repayments from third parties.

New borrowings 2025-26

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

KEY INFORMATION

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

11 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	New Leases			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Fujifilm - copiers and phones		39,464	0	0	(5,715)	(5,000)	33,749	34,464	(837)	(3,000)
ICT equipment		0	67,373	12,310	(8,134)	(10,000)	59,239	2,310	(951)	(3,510)
Total		39,464	67,373	12,310	(13,849)	(15,000)	92,987	36,774	(1,788)	(6,510)
Current lease liabilities		11,174					10,710			
Non-current lease liabilities		28,290					82,277			
		39,464					92,987			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 28 February 2026
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Capital grant/contributions liabilities		0	0	105,072	0	105,072
Total other liabilities		0	0	105,072	0	105,072
Employee Related Provisions						
Provision for annual leave		128,568	0	0	0	128,568
Provision for long service leave		77,109	0	0	0	77,109
Total Provisions		205,677	0	0	0	205,677
Total other current liabilities		205,677	0	105,072	0	310,749

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 14

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.

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	YTD
	1 July 2025		(As revenue)	28 Feb 2026	28 Feb 2026	Revenue	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Grove Contributions				0		1,353,297	1,014,975	1,014,972
Grants Commission - General				0		44,500	7,000	17,348
Grants Commission - Roads				0		26,000	4,000	7,633
MRWA - Direct Grant				0		7,000	7,000	7,293
Infant Health				0		10,000	10,000	13,393
Library capex contributiun - Towns of Mosman Park and Cottesloe				0		71,069	0	0
	0	0	0	0	0	1,511,866	1,042,975	1,060,639

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities				contributions revenue		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 28 Feb 2026	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies							
Regional Road Group - The Esplanade/Leake St road project	0	46,192		46,192	117,186	46,874	0
Regional Road Group - Leake St/Stirling Highway road project	0	58,880		58,880	149,543	59,817	0
DBCA - foreshore works				0	50,000		0
EV charging stations				0	5,000	5,000	0
Roads to Recovery - The Esplande/Leake St road project				0	20,519		0
	0	105,072	0	105,072	342,248	111,691	0

**SHIRE OF PEPPERMINT GROVE
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 28 FEBRUARY 2026**

15 INVESTMENT IN ASSOCIATES

(a) Investment in associate

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

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

Carrying amount at 1 July
Carrying amount at 30 June

Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
\$	\$	\$
0	0	143,402
0	0	143,402

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

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 JANUARY 2026

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

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SHIRE OF PEPPERMINT GROVE
STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 31 JANUARY 2026

		Budget v Actual		Estimated	Predicted	
	Note	Adopted Budget	Year to Date Actual	Year at End Amount (b)	Variance (b) - (a)	
		\$	\$	\$	\$	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	3.1	3,856,665	3,876,863	3,876,665	20,000	▲
Grants, subsidies and contributions	3.2	1,511,866	1,052,312	1,457,385	(54,481)	▼
Fees and charges	3.3	380,991	262,243	470,991	90,000	▲
Interest revenue		235,919	101,352	235,919	0	
Other revenue		4,600	3,975	4,600	0	
Profit on asset disposals	3.4	416,000		0	(416,000)	▼
Share of net profit of associates accounted for using the eq	3.5		18,890	18,890	18,890	▲
		6,406,041	5,315,635	6,064,450	(341,591)	
Expenditure from operating activities						
Employee costs		(2,752,646)	(1,578,220)	(2,752,646)	0	
Materials and contracts	3.6	(2,479,595)	(1,270,244)	(2,431,595)	48,000	▲
Utility charges		(114,550)	(65,411)	(114,550)	0	
Depreciation		(468,350)	(308,073)	(468,350)	0	
Finance costs		(69,010)	(25,663)	(69,010)	0	
Insurance		(103,000)	(90,982)	(103,000)	0	
Other expenditure	3.7	(157,208)	(81,572)	(170,208)	(13,000)	▼
		(6,144,359)	(3,420,165)	(6,109,359)	35,000	
Non-cash amounts excluded from operating activities	3.8	52,350	289,183	449,460	397,110	▲
Amount attributable to operating activities		314,032	2,184,653	404,551	90,519	
INVESTING ACTIVITIES						
Inflows from investing activities						
Capital grants, subsidies and contributions	3.9	342,248	0	384,585	42,337	▲
Proceeds from disposal of assets	3.10	2,076,000	0	0	(2,076,000)	▼
Proceeds from self supporting loans	3.11	200,000	0	0	(200,000)	▼
		2,618,248	0	384,585	(2,233,663)	
Outflows from investing activities						
Purchase of land and buildings	3.12	(84,000)	(37,759)	(65,000)	19,000	▲
Purchase of plant and equipment	3.13	(110,000)	0	0	110,000	▲
Purchase of furniture and equipment		(8,000)	(7,704)	(8,000)	0	
Purchase and construction of infrastructure-roads	3.14	(834,019)	(10,162)	544,713	1,378,732	▲
Purchase and construction of infrastructure-other	3.15	(1,880,000)	(61,947)	(1,754,867)	125,133	▲
Purchase of right of use assets		(12,310)	(67,373)	(12,310)	0	
Payments for financial assets - self supporting loans	3.16	(200,000)	0	0	200,000	▲
		(3,128,329)	(184,945)	(1,295,464)	1,832,865	
Non-cash amounts excluded from investing activities		12,310	67,373	12,310	0	
Amount attributable to investing activities		(497,771)	(117,572)	(898,569)	(400,798)	
FINANCING ACTIVITIES						
Cash inflows from financing activities						
Proceeds from new borrowings	3.17	1,700,000	0	0	(1,700,000)	▼
Proceeds from new leases liabilities		12,310	67,373	12,310	0	
Transfers from reserve accounts	3.18	484,771	0	594,569	109,798	▲
		2,197,081	67,373	606,879	(1,590,202)	
Cash outflows from financing activities						
Payments for principal portion of lease liabilities		(15,000)	(13,310)	(15,000)	0	
Repayment of borrowings	3.19	(1,738,886)	(21,891)	(38,886)	1,700,000	▲
Transfers to reserve accounts	3.20	(788,981)	0	(458,981)	330,000	▲
		(2,542,867)	(35,201)	(512,867)	2,030,000	
Non-cash amounts excluded from financing activities		(12,310)	(67,373)	(12,310)	0	
Amount attributable to financing activities		(358,096)	(35,201)	81,702	439,798	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	3.21	618,508	528,946	528,946	(89,562)	▼
Amount attributable to operating activities		314,032	2,184,653	404,551	90,519	
Amount attributable to investing activities		(497,771)	(117,572)	(898,569)	(400,798)	
Amount attributable to financing activities		(358,096)	(35,201)	81,702	439,798	
Surplus or deficit after imposition of general rates	2(a),3.22	76,673	2,560,826	116,630	39,957	▲

1. BASIS OF PREPARATION

This budget review 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 budget review 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 Leases* which would have required the Shire of Peppermint Grove to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 33A prescribes contents of the budget review.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for the statement of financial activity, the budget review 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.

Year to Date Actual balances

Balances shown in this budget as Year to Date Actual are based on records at the time of preparation of the budget review and are subject to final adjustments.

Rounding off figures

All figures shown in this statement are rounded to the nearest dollar.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of Peppermint Grove 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.

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 budget review.

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 current financial year:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimation of fair values of provisions

MATERIAL ACCOUNTING POLICIES

Material accounting policies utilised in the preparation of these statements are as described within the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

2 NET CURRENT FUNDING POSTION
EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

	Audited Actual 30 June 2025	Adopted Budget 30 June 2026	Year to Date Actual 31 January 2026	Estimated Year at End Amount 30 June 2026
	\$	\$	\$	\$
(a) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents	808,528	796,835	2,620,636	400,000
Financial assets	2,148,466	2,148,466	2,187,260	2,100,000
Trade and other receivables	159,961	95,795	523,093	186,630
Other assets	0	0	6,005	0
	3,116,955	3,041,096	5,336,994	2,686,630
Less: current liabilities				
Trade and other payables	(386,258)	(450,000)	(430,551)	(400,000)
Capital grant/contribution liability	0	(29,786)	(105,072)	0
Lease liabilities	(11,174)	(12,310)	(11,249)	(10,000)
Borrowings	(41,700)	(2,729)	(41,700)	
Employee related provisions	(205,677)	(185,000)	(205,677)	(200,000)
	(644,809)	(679,825)	(794,249)	(610,000)
Net current assets	2,472,146	2,361,271	4,542,745	2,076,630
Less: Total adjustments to net current assets	(1,943,200)	(2,284,599)	(1,981,920)	(1,960,000)
Closing funding surplus / (deficit)	528,946	76,672	2,560,825	116,630

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Audited Actual 30 June 2025	Adopted Budget 30 June 2026	Year to Date Actual 31 January 2026	Estimated Year at End Amount 30 June 2026
	\$	\$	\$	\$
Adjustments to net current assets				
Less: Reserve accounts	(2,148,466)	(2,452,676)	(2,148,466)	(2,100,000)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	41,700	2,729	41,700	0
- Current portion of lease liabilities	11,174	12,310	11,249	(10,000)
- Employee benefit provisions	152,392	153,038	113,597	150,000
Total adjustments to net current assets	(1,943,200)	(2,284,599)	(1,981,920)	(1,960,000)

(c) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Audited Actual 30 June 2025	Adopted Budget 30 June 2026	Year to Date Actual 31 January 2026	Estimated Year at End Amount 30 June 2026
	\$	\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	(20,932)	(416,000)	0	0
Less: Fair value adjustments to financial assets at fair value through profit or loss	888		(18,890)	
Less: Share of net profit of associates and joint ventures accounted for using the equity method	(12,427)			
Add: Depreciation on assets	503,838	468,350	308,073	468,350
Non-cash movements in non-current assets and liabilities:				
- Pensioner deferred rates	(7,415)			
- Employee benefit provisions	(4,573)			
Non-cash amounts excluded from operating activities	459,379	52,350	289,183	468,350

(d) Investing activities excluded from budgeted deficiency

The following non-cash revenue and expenditure has been excluded from investing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Audited Actual 30 June 2025	Adopted Budget 30 June 2026	Year to Date Actual 31 January 2026	Estimated Year at End Amount 30 June 2026
	\$	\$	\$	\$
Adjustments to investing activities				
Add: Right of use assets received - non cash	47,107	12,310	67,373	
Non cash amounts excluded from investing activities	47,107	12,310	67,373	0

(e) Financing activities excluded from budgeted deficiency

The following non-cash revenue and expenditure has been excluded from financing activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Audited Actual 30 June 2025	Adopted Budget 30 June 2026	Year to Date Actual 31 January 2026	Estimated Year at End Amount 30 June 2026
	\$	\$	\$	\$
Adjustments to financing activities				
Non cash proceeds from new leases		(12,310)	(67,373)	
Non cash amounts excluded from financing activities	0	(12,310)	(67,373)	0

SHIRE OF PEPPERMINT GROVE
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 JANUARY 2026

3 PREDICTED VARIANCES

	Variance
	\$
Revenue from operating activities	
3.1 General rates More interim rates than budgeted	20,000 ▲
3.2 Grants, subsidies and contributions Federal Assistance Grants not expected to be prepaid - 37k and library projects not going ahead - 17k	(54,481) ▼
3.3 Fees and charges Extra income not budgeted for, including legal fees - 65k and licence plate sales - 25k	90,000 ▲
3.4 Profit on asset disposals Vehicles not being replaced - 16k and sump project delayed - 400k	(416,000) ▼
3.5 Share of net profit of associates accounted for using the equity method Valuation of WALGA house increase more than expected - non cash item	18,890 ▲
Expenditure from operating activities	
3.6 Materials and contracts Various including waste charges increased - 52k, consulting fees reduced - 97k	48,000 ▲
3.7 Other expenditure Provision for extra Heritage Grants	(13,000) ▼
3.8 Non-cash amounts excluded from operating activities Sump project, vehicle replacement projects not going ahead and increase in value of shares in WALGA House	397,110 ▲
Inflows from investing activities	
3.9 Capital grants, subsidies and contributions Capital project adjustments - foreshore works 50k and road project R2R funding - 92k	42,337 ▲
3.10 Proceeds from disposal of assets Sump project and vehicle replacement not going ahead	(2,076,000) ▼
3.11 Proceeds from self supporting loans Loan to Tennis Club not going ahead	(200,000) ▼
Outflows from investing activities	
3.12 Purchase of land and buildings Library projects not proceeding - decking - 10k and entry weather protection - 9k	19,000 ▲
3.13 Purchase of plant and equipment Replacement of vehicles not proceeding	110,000 ▲
3.14 Purchase and construction of infrastructure-roads Capital project adjustments - drain renewal 20k, road projects (477)k, parking bay project 300k, sump project - 1,536k	1,378,732 ▲
3.15 Purchase and construction of infrastructure-other Playground project complete - 25k, foreshore works - 100k	125,133 ▲
3.16 Payments for financial assets - self supporting loans Loan to Tennis club not proceeding	200,000 ▲
Cash inflows from financing activities	
3.17 Proceeds from new borrowings Loans for Tennis Club and sump project not proceeding	(1,700,000) ▼
3.18 Transfers from reserve accounts Extra funds required for roadwork projects - 385k, parking bay project not proceeding - (250)k and playground project completed - (25)k	109,798 ▲
Cash outflows from financing activities	
3.19 Repayment of borrowings Sump project and Tennis Club loans not proceeding	1,700,000 ▲
3.20 Transfers to reserve accounts Sump project not proceeding - 400k, Foreshore project delayed but still transferring to reserve- (50)k and Weed Management transfer - (20)k	330,000 ▲
3.21 Surplus or deficit at the start of the financial year Adjustment from 1 July 2025	(89,562) ▼
3.22 Surplus or deficit after imposition of general rates Summary of all the above adjustments	39,957 ▲

Matters for Information and Noting

Building Applications Determined February 2026

Application Number	Location	Description	Decision
BA2025/00034	6 The Esplanade	Forward Works for a Single House (Retaining Walls, Piling and Fencing)	Approved
BA2026/00001	28 The Esplanade	Partial Demolition of a Single House (Stage One of Building Works)	Approved
BA2026/00002	42A View Street	Retaining Wall and ROW Fencing	Withdrawn

Planning Applications Determined February 2026

Application Number	Location	Description	Discretion Sought	Decision
DA2025/00024	9 View Street	Alterations and Additions to a Single House, Swimming Pool, Fencing and Ancillary Works	Visual privacy	Approved under Delegation
DA2026/00001	42A View Street	Retaining Wall and ROW Fencing	Fence height	Withdrawn
DA2026/00002	127 Forrest Street	Demolition and Replacement of a Large Outbuilding (Garden Shed)	Lot boundary setback	Approved under Delegation

Infringements Issued February 2026

Location	Breach	Amount
Leake Street	Stopping within Continuous Yellow Lines (Obstructing a Driveway)	\$100
Johnston Street	Obstructing a Path or Driveway	\$100



**NOTES FOR THE
LIBRARY MANAGEMENT GROUP
MEETING**

HELD ON

**Tuesday 17 February 2026
At 8.00 am
Shire of Peppermint Grove
Council Chambers.**

TOWN OF COTTESLOE - TOWN OF MOSMAN PARK - SHIRE OF PEPPERMINT GROVE



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TOWN OF COTTESLOE -TOWN OF MOSMAN PARK -SHIRE OF PEPPERMINT GROVE



NOTICE OF LIBRARY MANAGEMENT GROUP MEETING

Delegates:

ATTENDEES

Town of Cottesloe

Mayor M (Melissa) Harkins (Chair)

Shire of Peppermint Grove

Cr C (Charles) Hohnen

Town of Mosman Park

Mayor P (Paul) Shaw

Alternate Delegates/Observers:

Cr E (Emerald) Bond (Peppermint Grove)

Officers Attending:

Shire of Peppermint Grove

Don Burnett, Chief Executive Officer
Jeremy Clapham, Manager Corporate and
Community Services
Lance Hopkinson, Library Coordinator

Town of Mosman Park

Natalie Martin Goode, Chief Executive Officer.

Apologies:

Cr C (Chilla) Bulbeck (Cottesloe)

Cr N (Nick) Lonie (Mosman Park)

Mark Newman, Chief Executive Officer. (Cottesloe)

Meeting Opened : 8.00 am

1. CONFIRMATION OF NOTES OF THE PREVIOUS MEETING (Attachment)

OFFICER RECOMMENDATION

That the Notes of the Library Management Group Meeting held on Tuesday 18th November 2025, be confirmed as a true and accurate record of proceedings.

Carried 3/0

2. BUSINESS ARISING FROM THE PREVIOUS MINUTES

Nil

3. FINANCIAL STATEMENTS to 31 December 2025 (Attachment)

- Attached is the Financial Report as at 31 December 2025.
- Net expenditure is tracking in line with the budget.

OFFICER RECOMMENDATION

That the Financial Statements to 31 December 2025 be received

Carried 3/0

4. MID-YEAR BUDGET REVIEW

The Shire is undertaking the midyear budget review. No adjustments are proposed for the operating expenditure. Two capital projects, \$9,000 for the weather protection design for the building entry (difficulty in getting an architect) and the north side decking for \$10,000 (not required at this time) will be deferred to 2026/27.

OFFICER RECOMMENDATION

That the information on the Mid-Year Budget Review be noted

Noted

5. MATTERS FOR INFORMATION

- 1 **Café Lease:** The New owners have taken over the Coffee Grove Café at the Library.
- 2 **Library Budget 2026/27:** In the coming months work will be started on the 2026/27 library budget. The First draft will be circulated to the council CEO's prior to the May Library Management Group meeting.
- 3 **Air Conditioning / Energy audit:** The Shire of Peppermint Grove CEO to provide an update on the outcomes of the air-conditioning / energy audit.
- 4 **Inter-Council resourcing :** On-going discussions.
- 5 **Upcoming Library Events.**
 - **FEBRUARY**
 - **Storytime / Rhyme time:** returning for 2026.
 - **MARCH**
 - **Book Launch – Not my father's son by Barry Sanbrook.** The Library Main Hall will be the location for the Celebration of the release of a new book by local author Barry Sanbrook.
 - **APRIL**
 - **Heritage Festival theme – Peppermint Grove Now and Then.** An exhibition of photos taken of local homes in Peppermint Grove 100 years apart, first in black and white, and later colour, the photos reflect on the changing nature of the local architecture and static heritage found in this beautiful garden shire.

6. NEXT MEETING

The next scheduled ordinary meetings of the Library Management Group is:

Tuesday 5th May 2025 (1st week)

Followed by

Tuesday 4th August 2025 (1st week)

7. **Closure: 8.30 am**

DRAFT



Peppermint Grove

The Garden Shire

SHIRE OF PEPPERMINT GROVE

AUDIT, RISK AND IMPROVEMENT COMMITTEE

(ARIC) TERMS OF REFERENCE/CHARTER

STATUTORY CONTEXT

Local Government Act 1995

Part 5, Division 2

Part 7, – Audit

Local Government (Audit) Regulations 1996

Note: This Committee operates in accordance with the Local Government Act 1995 and associated regulations, including the Audit, Risk and Improvement Committee regulatory framework

ESTABLISHMENT

Objectives

To exercise responsibility for the annual external audit and liaise with the local government's auditor/s so that Council can be satisfied with the performance of the local government in managing its financial affairs.

To assist Council in discharging its legislative responsibilities of controlling the local government's affairs, determining the local government's policies pertaining to its finances and overseeing at a strategic level the allocation of the local government's finances and resources.

To ensure openness in the local government's financial reporting and to liaise with the Chief Executive Officer to ensure the effective and efficient management of the local government's financial accounting systems and compliance with legislation.

Purpose

The purpose of the Terms of Reference is to:

1. Facilitate the operation of the Audit, Risk and Improvement Committee (the Committee);
2. Support the Council in fulfilling its responsibilities in relation to:
 - a) Risk management systems;
 - b) Internal control structure;
 - c) Financial reporting;
 - d) Compliance with laws and regulations;
 - e) Internal and external audit functions; and

- f) The effective communication between the auditor, the Chief Executive Officer (CEO) and the Council.

Membership

The membership criteria of the Committee is set out below:

- The Committee shall consist of at least three (3) Elected Members and two (2) independent Members who will act as the Presiding Member and Deputy of the Presiding Member. All Members shall have full voting rights.
- The CEO and Shire employees are not Members of the Committee.
- The CEO and/or their nominee, and the Manager of Corporate and Community Services and/or their nominee are to attend all meetings to provide advice and guidance to the committee.
- The Shire shall provide secretarial and administrative support to the Committee.
- The Council will appoint all Members of the Committee.
- Members shall be appointed for a period of up to two (2) years, terminating on the day of the Local Government Ordinary Council Elections, unless Council resolves otherwise.
- The Presiding Member and Deputy of the Presiding Member will be nominated by the Committee, biennially after the Local Government Ordinary Council Elections, for appointment by Council.

*The first independent Presiding Member and Deputy of the Presiding Member will be appointed at the Ordinary Council Meeting held on 16 December 2025, with the term concluding on 16 October 2027 (unless the Local Government Election in 2027 is held on a different day; then the term will end on the day of the 2027 Local Government Election).

- The quorum at any meeting shall be three (3) voting Members, including at least one independent Member.
- Committee Members are required to abide by the *Local Government Act 1995* and Code of Conduct in observing the requirements of declaring any proximity, financial or impartiality interests that relate to any matter to be considered at each meeting

Voting

A minimum of three (3) Members must be present to be able to proceed with the meeting (a quorum is 50%+1 (voting Members)).

Members must vote on matters before the Committee unless they are required to withdraw from consideration of the matter in accordance with the interest provisions of the Local Government Act 1995.

Disqualification of Being a Member

A Member who does not attend three (3) consecutive Committee meetings (with or without the Presiding Members approval) will be disqualified from being a Member on the Committee (unless exceptional circumstances prevented attendance). Council will be required to appoint an alternative Councillor to the Committee and a vacant independent Member's position will be advertised.

All Members are required to vote on any item presented for consideration. Should there be a tied vote the Presiding Member will cast the deciding vote.

Meetings

The Committee shall meet three (3) times per year, or more regularly if required, at the discretion of the Presiding Member of the Committee, the Shire President or the CEO, with all Members expected to attend each meeting in person. Electronic attendance is permitted where a Member is unable to be present in person, however the Presiding Member and CEO must be informed of this at least 24 hours prior to the meeting. Elected Members who are not part of the Committee are invited to observe meetings, however they are not entitled to participate. The CEO, or their delegate, together with the Manager of Corporate and Community Services, shall attend all meetings to provide advice and guidance to the Committee, however the CEO and employees are not members of the Committee. The CEO will invite members of management, internal and external auditors or others to attend meetings as observers and to provide pertinent information, as necessary.

The Presiding Member will preside at all meetings. In their absence, the Deputy of the Presiding Member will assume the Presiding Member role for that meeting.

Each Member of the Committee at a meeting will have one vote. The Presiding Member will have a casting vote and a simple majority will prevail. A Committee recommendation does not have effect unless it has been made by simple majority. A simple majority is the agreement of not less than half of the members present at the meeting.

Meeting agendas will be prepared and provided at least three days in advance to Members, along with appropriate briefing materials. Minutes will be taken at each meeting and presented to the subsequent meeting for confirmation. Reports and recommendations of each Committee meeting shall be presented to the next appropriate Ordinary Council Meeting, which may not be meetings held on the same day.

Where appropriate, the Audit Risk and Improvement Committee may resolve to close part of a meeting to the public in accordance with section 5.23 of the Local Government Act 1995.

Role and Scope of Committee

Financial Reporting

- Review significant accounting and reporting issues, including complex or unusual transactions and recent accounting, professional and regulatory pronouncements, legislative changes, and understand their effect on the financial report.
- Review with management and the external auditors the results of the audit, including any management items identified.
- Review the annual financial report and management letter of the Shire of Peppermint Grove and consider whether they are complete, consistent with information known to the committee members, and reflect appropriate accounting principles.
- Review with management and the external auditors all matters required to be communicated to the Committee under the Australian Auditing Standards.
- Review the mid-year budget review and recommend the adoption of this to Council.

Business Continuity

- Assess whether a sound and effective approach has been followed in establishing the Shire's business continuity planning arrangements, including whether business continuity and disaster recovery plans have been periodically updated and tested.

Risk Management

- Review whether management has in place a current and comprehensive risk management framework and associated procedures for effective identification and management of the Shire's business and financial risks, including fraud.
- Assess whether a sound and effective approach has been followed in managing the Shire's major risks including those associated with individual projects, program implementation, and activities.
- Assess the impact of the Shire's risk management framework on its control environment and insurance arrangements.
- Review the process of developing and implementing the Shire's fraud control arrangements and satisfy itself the Shire has appropriate processes and systems in place to detect, capture and effectively respond to fraud-related information.
- Oversight in the areas of risk management, internal control and legislative compliance in accordance with the *Local Government (Audit) Regulations 1996* r.17.

Internal Control

- Review whether management's approach to maintaining an effective internal control framework is sound and effective.
- Review whether management has in place relevant policies and procedures and that they are periodically reviewed and updated.
- Assess whether the appropriate processes are in place to assess, at least once a year, whether key policies and procedures are complied with.
- Review whether appropriate policies and supporting procedures are in place for the management and exercise of delegations.
- Consider how management identifies any required changes to the design or implementation of key internal controls.

Compliance

- Review the processes that track the effectiveness of compliance monitoring systems with legislation and regulations and the results of management's investigation and follow-up (including disciplinary action) of any instances of non-compliance.
- Keep informed of the findings of any examinations by regulatory agencies and any auditor (internal or external) **observations and monitor management's response to those findings.**
- Obtain regular updates from management about compliance matters.
- Review the annual Compliance Audit Return and report to the Council the results of the review.

Audit

- Note the auditor's proposed audit scope and approach for financial performance audits.
- Consider the findings and recommendations of relevant management letters undertaken by the external auditor and ensure the Shire implements relevant recommendations.
- Review all audit reports and provide advice to the Council on significant issues identified in audit reports and action to be taken on issues raised, including identification and dissemination of good practice.
- Provide an opportunity for the Committee to meet with the external auditors to discuss any matters that the Committee or the external auditors believe should be discussed privately.
- Annually review the performance of external audit including the level of satisfaction with external audit function.
- Monitor management's implementation of audit recommendations.

Reporting Responsibilities

- Report regularly to the Council about the Committee's activities, issues, and related recommendations through circulation of minutes.
- Monitor that open communication between the external auditor and the Shire's management occurs.

Other Responsibilities

- Perform other activities related to these Terms of Reference as requested by the Council.
- Annually review and assess the adequacy of the Terms of Reference, request Council approval for proposed changes, and ensure appropriate disclosure as might be required by legislation or regulation

Confidentiality

Members must maintain the confidentiality of information acquired during their tenure on the Committee and must not use the information for personal gain or to the detriment of the local government.

Updated 10 March 2026

Shire of Peppermint Grove

**2025-26 – 2028-29
INTERNAL AUDIT
PLAN**

March 2026

Appendix 1

Detailed List of Auditable Areas 2026-2029

<i>Auditable Areas</i>	<i>Risk Rating</i>	<i>Key Stakeholders</i>	<i>Audit Profile</i>	<i>Key Documents Required During Audit</i>	<i>2026-27 Hours</i>	<i>2027-28 Hours</i>	<i>2028-29 Hours</i>
Information Technology General controls and Security Environment	Medium		<p>An assessment of the policies, procedures and controls employed within the Shire to protect the integrity, confidentiality and availability of information on the Shire's computer processing environment and surrounding network.</p> <p>This will be a high level general control assessment of the IT security environment and how management assess risk over user access, data use and data recovery process.</p> <p>Assessment of Cyber Security policy and staff training and awareness.</p>	<p>Information Security Guidelines</p> <p>Management Procedures for managing information security across the Shire</p> <p>Back up Procedures, Business Continuity Plans and Disaster Recovery Plans</p> <p>Evidence of back up recovery process</p> <p>Access listing to computer processing environment</p>	60		

<i>Auditable Areas</i>	<i>Risk Rating</i>	<i>Key Stakeholders</i>	<i>Audit Profile</i>	<i>Key Documents Required During Audit</i>	<i>2026-27 Hours</i>	<i>2027-28 Hours</i>	<i>2028-29 Hours</i>
Contract and Tender Management	Medium		<p>Assess the Shire's activities in respect of procurement in areas including policies and procedures, tendering, supplier selection process, approval and contracting processes in line with the local Government Act and Regulations.</p> <p>Contract managers are adhering and monitoring contractual terms and conditions including price variation requests, supplier performance, insurance requirements and contract extension requests and approvals.</p>	<p>Procurement Policy</p> <p>Management Guidelines for procurement, tendering and contracting process and list of contracts awarded last 3 years including Tender Register.</p> <p>Delegations for awarding contracts</p> <p>Contract Register</p> <p>Access to contracts awarded over last 12 month period</p> <p>Access to tender/RFQ evaluation documents to determine value for money process and decisions were made</p>		70	

<i>Auditable Areas</i>	<i>Risk Rating</i>	<i>Key Stakeholders</i>	<i>Audit Profile</i>	<i>Key Documents Required During Audit</i>	<i>2026-27 Hours</i>	<i>2027-28 Hours</i>	<i>2028-29 Hours</i>
Human Resource Management	Low		<p>Review the recruitment process covering approval to employee process, employee commencement process such as induction, training needs assessment, probationary reviews, conducting necessary legislative checks such as working with children checks, police clearances, staff qualification verifications etc.</p> <p>Review appropriateness of checks undertaken when staff resign e.g. staff exist checklist.</p> <p>Review adequacy of HR policies and assess compliance including annual staff performance appraisals.</p> <p>Exclude OH&S.</p>	<p>List of staff employed by the Shire.</p> <p>Copy of HR policies</p> <p>List of staff terminated in the last 12 month period</p> <p>List of new staff employed in the last 12 month period</p> <p>Management Guidelines for the recruitment process, resignation process, delegations for recruitment approval, security over private personnel files and staff health information, induction process and staff performance policies.</p>			60

Electoral Reform Discussion Paper

1. Background

1.1. Purpose

The purpose of this discussion paper is to request Council-endorsed Local Government feedback to inform WALGA's advocacy on Local Government electoral reforms expected to be proposed by the State Government, specifically:

- full spill elections every 4 years; and
- compulsory voting at Local Government elections

These options have been raised in statements by the Minister for Local Government, Hon Hannah Beazley MLA, but no formal proposals have yet been provided for consultation. While WALGA has relevant advocacy positions (discussed further below), the purpose of this discussion paper is to undertake early sector engagement to ensure WALGA's positions reflect the sector's current views and enable timely, well-informed and effective engagement with the anticipated State Government reform proposals.

1.2. WALGA existing advocacy positions

1.2.1. Elections

WALGA has established advocacy positions reflecting the sector's support of voluntary voting and elections of half the offices on Council every two years. These advocacy positions are provided in Appendix 1.

In late 2024 WALGA conducted a review of its Elections Advocacy Positions to ensure they reflected the sector's contemporary view.

Local Government responses at that time indicated strong (98%) support for half spills every two years, which was reflected in the adopted Advocacy Position [2.5.16 Elections](#).

While voluntary voting was supported by an overall majority of responses (74%), compulsory voting was supported by a majority (64%) of metropolitan respondents and a majority (61%) of Class 1 and 2 respondents.

State Council requested that the WALGA secretariat undertake further investigation of the implications of compulsory and voluntary participation in Local Government elections before reporting back to State Council.

In the interim, Advocacy Position [2.5.15 Participation in Local Government Elections](#) was retained, expressing support for voluntary voting with a note that further work was being undertaken.

This investigation was ongoing when the Minister for Local Government raised the prospect of further Local Government election reform.

A State by State comparison of electoral statistics is provided in Appendix 2.

1.2.2. Election costs

In 2024, WALGA conducted a review of five Local Government biennial election cycles up to and including the 2023 Local Government elections. The review demonstrated significant cost increases and concerns about the lack of transparency in costings provided by the Western Australian Electoral Commission (WAEC).

In September 2024, State Council adopted Advocacy Position [2.5.18 Local Government Elections Analysis 2015-2023](#), calling for an independent audit of the WAEC's cost allocation methods and the introduction of Service Level Agreements to ensure transparency of costing methodology.

Cost implications are a relevant consideration in assessing the appropriateness of any proposed electoral reform. However, the current lack of transparency in costing methodology makes it impossible to confidently forecast cost impacts.

This discussion paper seeks to identify the factors associated with each reform proposal that may affect election costs. This is further complicated by the interaction of possible reform options and external economic factors.

WALGA has requested that the Department of Local Government, Regulation and Industry Safety (LGIRS) and the Western Australian Electoral Commission, undertake modelling to identify the cost implications of any proposed reforms.

A comparison of available electoral costs data, State by State, is included as Table 4 in Appendix 2.

WALGA has contacted other Local Government associations to ask if they have experienced changes in costs associated with [compulsory four-year, all-in all-out](#), local government elections. As this has been the approach in most jurisdictions for some time, responses were largely unable to address changes in cost.

2. Election Frequency

Current situation

Western Australia holds biennial elections, with half of the offices on Council elected every two years for four-year terms. All other Australian jurisdictions hold full spill elections every four years (four-year terms).

Considerations

Considerations include:

- Voter participation and fatigue
- Continuity, knowledge retention and mentorship for new Council Members
- Stable whole-of-Council mandate and collective accountability
- Capacity for candidate recruitment
- Administrative requirements
- Extraordinary vacancies and backfilling
- Timing and transitional arrangements

Re-election rates

WALGA has analysed the composition of Councils following the last two Local Government elections in other Australian jurisdictions, all of which have full spill elections. A comparison of available data on re-election rates is included as Table 2 in Appendix 2.

This data suggests that on average, re-elected Council Members make up between 47% and 57% of Council following full spill elections.

By comparing over 700 consecutive ordinary election results, the review identified nine occasions when the membership of Council following an ordinary election was 100% different from the Council following the previous ordinary election. However, four of these local governments held mid-term extraordinary elections, meaning the changes in membership occurred over two or more elections within a four-year period.

Costs

In one respect, a change to a four-year cycle would reduce costs by reducing the number of elections. However, the cost of each election may increase. The WAEC uses the number of vacancies to inform quotations for the conduct of elections. Full spill elections would double the number of vacancies, with possible increased costs associated with printing and postage and increased staffing for the count.

WALGA cannot definitively determine an overall cost impact to Local Government without the requisite cost-modelling from the WAEC. WALGA has requested that the WAEC provide this modelling to LGIRS. The cost impact of a change in election frequency may also vary between Local Governments.

Questions

1. Does your Local Government support half spill elections every two years or full spill elections every four years?
2. What are the key considerations informing this view?
3. If full spill elections every four years were introduced, what transitional arrangements and consequential amendments may be required?
4. Any other comments?

3. Compulsory or Voluntary Voting

Current situation

Voting in Local Government elections is voluntary in Western Australia and South Australia. All other Australian jurisdictions have compulsory voting.

Considerations

Considerations include:

- Voter participation and democratic legitimacy
- Voter engagement, awareness and/or fatigue
- Administrative and enforcement requirements
- Application to owner and occupier rolls

Participation rates

A comparison of available participation data is included as Table 3 in Appendix 1.

Costs

The WAEC uses expected participation rates to inform quotations for the conduct of elections. It is likely that an increased participation rate would increase election costs through higher reply-paid charges and increased staffing for the count. However, in-person elections become more cost effective than postal elections at higher participation rates.

WALGA cannot definitively determine an overall cost impact to Local Government without the requisite cost-modelling from the WAEC. WALGA has requested that the WAEC provide this modelling to LGIRS. The cost impact of compulsory voting may also be different for each Local Government depending on their current participation rates and methods for holding elections, and whether these would change significantly.

Tasmania implemented compulsory voting in Local Government elections in 2022. Local Government Association Tasmania (LGAT) advised that this resulted in reasonably significant cost increases. The Tasmanian Electoral Commission reported a \$9.32 per elector cost for the first compulsory Local Government elections in 2022, a 35% increase from \$6.92 in 2018. An analysis of the factors contributing to this increase is not available and it may be challenging to draw direct comparisons between Tasmania and WA.

It is likely that the cost impact of compulsory voting would be moderated if elections also transition to a 4 yearly cycle.

DRAFT

Questions

5. Does your Local Government support compulsory voting or voluntary voting in Local Government elections?
6. If the frequency of Local Government elections were changed to every 4 years, would your Local Government support compulsory or voluntary voting?
7. What are the key considerations informing this view?
8. Any other comments?

DRAFT

Appendix 1- WALGA Elections Advocacy Positions

2.5.15 Participation in Local Government Elections

Position Statement	<p>The Local Government sector supports voluntary participation in Local Government elections.</p> <p><i>Noting that State Council at its 6 December 2024 State Council meeting resolved that the WALGA Secretariat further investigate implications of compulsory and voluntary participation in Local Government elections and report back to State Council.</i></p>
Background	<p>Voluntary participation in Local Government elections is a long-established position of the Local Government sector, and was confirmed as a result of sector feedback received during the Local Government reform process.</p>
State Council Resolution	<p>December 2024 - 090.5/2024</p> <p>February 2022 – 312.1/2022</p> <p>December 2020 – 142.6/2020</p> <p>March 2019 – 06.3/2019</p> <p>December 2017 – 121.6/2017</p> <p>October 2008 – 427.5/2008</p>
Supporting Documents	<p>Advocacy Positions for a New Local Government Act</p> <p>WALGA submission: Local Government Reform Proposal (February 2022)</p>

2.5.16 Elections

Position Statement	<p>The Local Government sector supports:</p> <ol style="list-style-type: none"> 1. Councillors serve four-year terms with elections every two years and half of the Council positions spilled at each election. 2. First-Past-The-Post (FPTP) voting system for Local Government elections. If Optional Preferential Voting (OPV) remains as the primary method of voting, the sector supports the removal of the 'proportional' part of the voting method for general elections. 3. First-Past-The-Post (FPTP) voting system for internal Council elections.
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4. Councils holding elections by means of in-person, postal and/or electronic voting.
5. Current legislative provisions of Mayor/President of Class 1 and Class 2 Local Governments being directly elected by the community and Class 3 and Class 4 Local Governments determining whether its Mayor or President is elected by the Council or by the community.

Background

The sector positions on Local Government elections have been long-established. This was confirmed as a result of sector feedback received during the Local Government reform process.

Following the 2023 Local Government Elections where legislative reforms to Local Government elections processes were first implemented, sector wide consultation was conducted on key elements of the elections advocacy positions to determine if they accurately reflected the sector's contemporary view.

State Council Resolution

December 2024 - 091.5/2024

February 2022 – 312.1/2022

December 2020 – 142.6/2020

March 2019 – 06.3/2019

December 2017 – 121.6/2017

October 2008 – 427.5/2008

2.5.18 Local Government Elections Analysis 2015-2023

Position Statement

That WALGA advocate to the State Government:

1. For an independent Local Government election audit, focusing on the Western Australia Electoral Commission's (WAEC) service delivery and cost allocation methods and costing applications used, to confirm that marginal cost recovery principles are applied and that the costing program is being effectively managed.
2. For the requirement for the WAEC to develop and implement Service Level Agreements with Local Governments, similar to those agreements currently used in New South Wales and Victorian Local Government elections and that includes:
 - a. transparency of costing methodology,
 - b. direct engagement with Local Governments pre and post elections, and
 - c. the roles and responsibilities of the WAEC and Local Governments in the conduct of elections.

3. For a review of the legislative framework that would allow for more than one election services provider to conduct Local Government elections.
4. For a mandated WAEC Report to Parliament specific to Local Government elections post each election cycle, outlining costs, results, voter turnout and matters for improvement both in the conduct of elections and the legislation, if relevant.

Background

A comprehensive review and analysis of five election cycles up to and including the 2023 Local Government election against the backdrop of legislative reforms to the Local Government electoral process in Western Australia was carried out by WALGA.

With a focus on postal elections conducted exclusively by the Western Australian Electoral Commission (WAEC), the analysis has found evidence of the rising cost and reduced service level of conducting Local Government elections in Western Australia.

Elected Member feedback, costs vs service comparisons and engagement by the sector with WALGA's governance services over the 2023 Local Government election period, are the basis for the position outlined above.

State Council Resolution

September 2024 - 065.4/2024

Appendix 2 - Election Statistics

The data in the following tables is derived from publicly available reports issued by the respective State Electoral Commissions for the elections they conducted. The different content and format of reporting in each jurisdiction can make direct comparisons challenging.

Table 1: Comparative overview

Jurisdiction	Compulsory/optional voting	Frequency	Postal/In Person
Western Australia	Optional	Half spill every 2 years	Postal or in person
South Australia	Optional	Full spill every 4 years.	Postal.
Northern Territory	Compulsory	Full spill every 4 years	Postal or in person.
Queensland	Compulsory	Full spill every 4 years.	Postal or in person.
New South Wales	Compulsory	Full spill every 4 years.	In person.
Victoria	Compulsory	Full spill every 4 years.	Postal
Tasmania	Compulsory	Full spill every 4 years.	Postal

Table 2: Average percentage of returning Council Members (at individual Council level)

States with full spills only. Calculated using publicly reported ordinary election results including elections conducted by private providers.

State	Most recent election year Average % of Council Members who were Council Members the previous term	Previous election year Average % of Council Members who were Council Members the previous term
Queensland	2024 47%	2021 49%
New South Wales	2024 54%	2021 49%
Victoria	2024 46%	2020 47%
South Australia	2022 57%	2018 48%
Tasmania	2022 53%	2018 54%

Table 3: Percentage of all elected candidates who were returning Council Members (at State level)

States with full spills only. Official state level percentage reported by electoral commissions for elections they conducted.

State	Most recent election year % of returning Council Members	Previous election year % of returning Council Members
Queensland	2024 43.2%	2021 46.0%
New South Wales	2021 56.8%	2016/17 (amalgamations) 60.6%
Victoria	2024 43.0%	2020 51.9%
South Australia	2022 50.0%	2018 55.3%
Tasmania	2022 46.0%	2018 48.0%

Table 4: Election participation rates

State	Election Year	Election Year	Election Year
WA	2023 31.2%	2021 30.2%	2019 29.1%
NSW	2024 84.54%	2021 (2020 postponed) 83.56%	2016/2017 (amalgamations) 2017: 79.58% 2016: 79.27%
NT	2025 <i>Official report not yet available.</i>	2021 61.3%	2017 58.5%
QLD	2024 82.31%	2020 (COVID impacted) 77.71%	2016 83.04%
SA	2022 32.9%	2018 31.6%	2014 31.99%
TAS	2022 (First election with compulsory voting) 84.79%	2018 58.72%	2014 54.58%
VIC	2024 81.46%	2020 81.47%	2016 72.15%

Table 5: Election costs
Election costs invoiced to Local Governments.

State	Election Year	Election Year	Election Year
WA	2023 <i>postal elections only</i> \$5.17 per elector 1,763,392 electors (115 districts)	2021 <i>postal elections only</i> \$4.06 per elector 1,727,712 electors (92 districts)	2019 <i>postal elections only</i> \$3.70 per elector 1,619,431 electors (86 districts)
NSW	2024 \$55.67million 5,242,086 electors (125 councils)	2021 \$46million (<i>budgeted</i>) 4,838,137 electors (122 councils)	2016/2017 2017 \$19.17 million 2.73 million electors (45 councils) 2016 \$14.11 million 1.97million electors (76 councils)
NT	2025 NA	2021 \$1,864,193 142,546 electors	2017 \$1,593,775 133,927 electors
SA	2022 \$8.93million (ex GST) \$6.93 per elector (ex GST)	2018 \$6.57million (ex GST) \$5.41 per elector (ex GST)	2014 \$4.36million (ex GST) \$3.77 per elector (ex GST)
TAS	2022 <i>voting became compulsory</i> \$9.32 per elector 410,975 electors	2018 \$6.92 per elector 356,810 electors	2014 <i>first all-in all-out</i> \$5.59 per elector 375,355 electors

Note: Data in this table is taken from reports published by the relevant Electoral Commissions. Due to differences in the ways electoral costs are apportioned, a per elector cost is only provided if it was reported. Data for QLD and VIC is not clearly discernible in Election Reports, and therefore not presented in this table.

INFOPAGE

To: All Local Governments **From:** Kirsty Martin,
Executive Manager Member Services

Date: 13 February 2026

Subject: Sector Consultation – Electoral Reform Discussion Paper

Operational Area:	Governance
Key Issues:	Local Governments are requested to provide Council-endorsed feedback to inform WALGA's advocacy on Local Government electoral reforms expected to be proposed by the State Government, specifically: <ul style="list-style-type: none">• full spill elections every 4 years; and• compulsory voting at Local Government elections
Action Required:	Response to WALGA by 4:00pm Friday 27 March 2026

WALGA is undertaking sector engagement regarding Local Government electoral reforms expected to be proposed by the State Government.

In June 2025, Hon Hannah Beazley MLA, Minister for Local Government, expressed support for a four-year election cycle, citing concerns about voter fatigue and the rising costs of conducting biennial elections. These messages were repeated in Minister Beazley's address at WALGA's 2025 Local Government Convention, which also raised the possibility of compulsory voting. These comments have prompted renewed interest and discussion across the sector.

WALGA has contacted both the Department of Local Government, Industry Regulations and Safety (LGIRS) and the Minister's office seeking details of any consultation on these matters, but no further information has been provided.

By proactively progressing this consultation, WALGA is seeking to obtain sector feedback that will ensure WALGA's positions reflect the sector's current views and enable timely, well-informed and effective engagement with the anticipated State Government reform proposals.

Attached to this Infopage is a brief Discussion Paper. The Discussion Paper outlines some example considerations that Local Governments may choose to address when preparing their feedback. It is not intended to present an exhaustive or prescriptive list.

Local Governments are requested to provide Council endorsed responses to the Discussion Paper by 27 March 2026. This feedback will inform an item to be presented to State Council.

For more information, please contact Kirsty Martin on 9213 2051 or Felicity Morris on 9213 2093. Please send responses to governance@walga.asn.au



Western Australia

Local Government Act 1995

**Local Government (Model Code of Conduct)
Regulations 2021**

Local Government (Model Code of Conduct) Regulations 2021

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Local Government (Model Code of Conduct) Regulations 2021

Part 1 — Preliminary

1. Citation

These regulations are the *Local Government (Model Code of Conduct) Regulations 2021*.

2. Commencement

These regulations come into operation as follows —

- (a) Part 1 — on the day on which these regulations are published in the *Gazette*;
- (b) the rest of the regulations — on the day on which the *Local Government Legislation Amendment Act 2019* sections 48 to 51 come into operation.

Part 2 — Model code of conduct

3. Model code of conduct (Act s. 5.103(1))

The model code of conduct for council members, committee members and candidates is set out in Schedule 1.

3A. Referral of complaint to Inspector (Act s. 5.105(3))

For the purposes of section 5.105(3) of the Act, a complaint must be referred to the Inspector if the person who is the subject of the complaint has, on at least 2 previous occasions, been found under a local government's adopted code of conduct (as defined in section 8A.2(1) of the Act) to have committed, on or after 1 January 2026, a behavioural breach.

[Regulation 3A inserted: SL 2025/208 r. 42.]

Part 3 — Repeal and consequential amendments

Division 1 — Repeal

**4. *Local Government (Rules of Conduct) Regulations 2007*
repealed**

The *Local Government (Rules of Conduct) Regulations 2007* are repealed.

Division 2 — Other regulations amended

**5. *Local Government (Administration) Regulations 1996*
amended**

- (1) This regulation amends the *Local Government (Administration) Regulations 1996*.
- (2) After regulation 34C insert:

Part 9A — Minor breaches by council members

**34D. *Contravention of local law as to conduct*
(Act s. 5.105(1)(b))**

- (1) In this regulation —
local law as to conduct means a local law relating to the conduct of people at council or committee meetings.
- (2) The contravention of a local law as to conduct is a minor breach for the purposes of section 5.105(1)(b) of the Act.

Local Government (Model Code of Conduct) Regulations 2021

Part 3 Repeal and consequential amendments

Division 2 Other regulations amended

r. 6

6. Local Government (Audit) Regulations 1996 amended

- (1) This regulation amends the *Local Government (Audit) Regulations 1996*.
- (2) In regulation 13 in the Table:
 - (a) under the heading “*Local Government Act 1995*” delete “s. 5.103” and insert:

s. 5.104

- (b) delete:

<i>Local Government (Rules of Conduct) Regulations 2007</i>		
r. 11		

7. Local Government (Constitution) Regulations 1998 amended

- (1) This regulation amends the *Local Government (Constitution) Regulations 1998*.
- (2) In Schedule 1 Form 7 delete “*Local Government (Rules of Conduct) Regulations 2007*.” and insert:

code of conduct adopted by the ³ under section 5.104 of the *Local Government Act 1995*.

Schedule 1 — Model code of conduct

[r. 3]

Division 1 — Preliminary provisions

1. Citation

This is the *[insert name of local government] Code of Conduct for Council Members, Committee Members and Candidates*.

2. Terms used

(1) In this code —

Act means the *Local Government Act 1995*;

candidate means a candidate for election as a council member;

complaint means a complaint made under clause 11(1);

publish includes to publish on a social media platform.

(2) Other terms used in this code that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.

Division 2 — General principles

3. Overview of Division

This Division sets out general principles to guide the behaviour of council members, committee members and candidates.

4. Personal integrity

(1) A council member, committee member or candidate should —

(a) act with reasonable care and diligence; and

(b) act with honesty and integrity; and

(c) act lawfully; and

(d) identify and appropriately manage any conflict of interest;
and

(e) avoid damage to the reputation of the local government.

- (2) A council member or committee member should —
- (a) act in accordance with the trust placed in council members and committee members; and
 - (b) participate in decision-making in an honest, fair, impartial and timely manner; and
 - (c) actively seek out and engage in training and development opportunities to improve the performance of their role; and
 - (d) attend and participate in briefings, workshops and training sessions provided or arranged by the local government in relation to the performance of their role.

5. Relationship with others

- (1) A council member, committee member or candidate should —
- (a) treat others with respect, courtesy and fairness; and
 - (b) respect and value diversity in the community.
- (2) A council member or committee member should maintain and contribute to a harmonious, safe and productive work environment.

6. Accountability

A council member or committee member should —

- (a) base decisions on relevant and factually correct information; and
- (b) make decisions on merit, in the public interest and in accordance with statutory obligations and principles of good governance and procedural fairness; and
- (c) read all agenda papers given to them in relation to council or committee meetings; and
- (d) be open and accountable to, and represent, the community in the district.

Division 3 — Behaviour

7. Overview of Division

This Division sets out —

- (a) requirements relating to the behaviour of council members, committee members and candidates; and
- (b) the mechanism for dealing with alleged breaches of those requirements.

8. Personal integrity

(1) A council member, committee member or candidate —

- (a) must ensure that their use of social media and other forms of communication complies with this code; and
- (b) must only publish material that is factually correct.

(2) A council member or committee member —

- (a) must not be impaired by alcohol or drugs in the performance of their official duties; and
- (b) must comply with all policies, procedures and resolutions of the local government.

9. Relationship with others

A council member, committee member or candidate —

- (a) must not bully or harass another person in any way; and
- (b) must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government; and
- (c) must not use offensive or derogatory language when referring to another person; and
- (d) must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and
- (e) must not impute dishonest or unethical motives to another council member, committee member or candidate or a local

government employee in connection with the performance of their official duties.

10. Council or committee meetings

When attending a council or committee meeting, a council member, committee member or candidate —

- (a) must not act in an abusive or threatening manner towards another person; and
- (b) must not make a statement that the member or candidate knows, or could reasonably be expected to know, is false or misleading; and
- (c) must not repeatedly disrupt the meeting; and
- (d) must comply with any requirements of a local law of the local government relating to the procedures and conduct of council or committee meetings; and
- (e) must comply with any direction given by the person presiding at the meeting; and
- (f) must immediately cease to engage in any conduct that has been ruled out of order by the person presiding at the meeting.

11. Complaint about alleged breach

- (1) A person may make a complaint, in accordance with subclause (2), alleging a breach of a requirement set out in this Division.
- (2) A complaint must be made —
 - (a) in writing in the form approved by the local government; and
 - (b) to a person authorised under subclause (3); and
 - (c) within 1 month after the occurrence of the alleged breach.
- (3) The local government must, in writing, authorise 1 or more persons to receive complaints and withdrawals of complaints.
- (4) A complaint must be dealt with under clauses 12 to 15 unless —
 - (a) the complaint is referred to the Inspector in accordance with subclause (5); and

- (b) the Inspector refers the complaint to be dealt with under Part 8A Division 5 of the Act.

Note for this subclause:

See section 5.105(1) of the Act.

- (5) If the *Local Government (Model Code of Conduct) Regulations 2021* regulation 3A applies to a complaint, a person authorised under subclause (3) must refer the complaint to the Inspector under section 5.105(3) of the Act.
- (6) A complaint must also be dealt with under clauses 12 to 15 if the Inspector refers the complaint to the local government under the *Local Government (Local Government Inspector) Regulations 2025* regulation 6.

[Clause 11 amended: SL 2025/208 r. 43.]

12. Dealing with complaint

- (1) After considering a complaint, the local government must, unless it dismisses the complaint under clause 13 or the complaint is withdrawn under clause 14(1), make a finding as to whether the alleged breach the subject of the complaint has occurred.

Note for this subclause:

See also clause 14A in relation to the appointment of a monitor to assist the local government to deal with matters raised by a complaint.

- (2) Before making a finding in relation to the complaint, the local government must give the person to whom the complaint relates a reasonable opportunity to be heard.
- (3) A finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur.
- (4) If the local government makes a finding that the alleged breach has occurred, the local government may —
- (a) take no further action; or
 - (b) prepare and implement a plan to address the behaviour of the person to whom the complaint relates.

Local Government (Model Code of Conduct) Regulations 2021

Schedule 1 Model code of conduct

Division 3 Behaviour

cl. 12

- (5) When preparing a plan under subclause (4)(b), the local government must consult with the person to whom the complaint relates.
- (6) A plan under subclause (4)(b) may include a requirement for the person to whom the complaint relates to do 1 or more of the following —
- (a) engage in mediation;
 - (b) undertake counselling;
 - (c) undertake training;
 - (d) take other action the local government considers appropriate.
- (7) If the local government makes a finding in relation to the complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of —
- (a) its finding and the reasons for its finding; and
 - (b) if its finding is that the alleged breach has occurred — its decision under subclause (4).

[Clause 12 amended: SL 2025/208 r. 44.]

13. Dismissal of complaint

- (1) The local government must dismiss a complaint if it is satisfied that —
 - (a) the behaviour to which the complaint relates occurred at a council or committee meeting; and
 - (b) either —
 - (i) the behaviour was dealt with by the person presiding at the meeting; or
 - (ii) the person responsible for the behaviour has taken remedial action in accordance with a local law of the local government that deals with meeting procedures.
- (2) If the local government dismisses a complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of its decision and the reasons for its decision.

14. Withdrawal of complaint

- (1) A complainant may withdraw their complaint at any time before the local government makes a finding in relation to the complaint.
- (2) The withdrawal of a complaint must be —
 - (a) in writing; and
 - (b) given to a person authorised under clause 11(3).

14A. Appointment of monitor

- (1) The Inspector may appoint a monitor for the local government to assist the local government to deal with matters raised by a complaint.
- (2) If the Inspector appoints a monitor —
 - (a) the Inspector may direct the local government to defer further dealing with the complaint until the monitor reports to the Inspector on the outcome of the monitoring assignment; and
 - (b) the local government must comply with the direction.

[Clause 14A inserted: SL 2025/208 r. 45.]

14B. Performance of local government's functions under cl. 12 and 13

- (1) The local government's functions under clauses 12 and 13 must be performed by the council.
- (2) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a committee of the council comprising council members only to perform a function for and on behalf of the local government.
- (3) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a person who is none of the following to perform a function for and on behalf of the local government —
 - (a) a member of the council of any local government;
 - (b) a member of the governing body of any regional subsidiary;
 - (c) an employee of any local government or regional subsidiary;
 - (d) an employee of WALGA or the Local Government Professionals Australia (WA);
 - (e) a member of the governing body of, or an employee of, a body corporate the activities of which are, wholly or partly, advocating or otherwise acting for, or on behalf of, 1 or more of the following —
 - (i) local governments;
 - (ii) members of councils;
 - (iii) employees of local governments.
- (4) A resolution made under subclause (3) must include the following —
 - (a) a statement to the effect that the council is satisfied that the person being authorised is suitably qualified and experienced to perform the function;
 - (b) an explanation as to why the council is satisfied as referred to in paragraph (a);
 - (c) a statement to the effect that the council is satisfied that the person being authorised is impartial and has no close association with any member of the council or any employee of the local government.

- (5) Nothing in this clause prevents an employee of the local government from providing, in relation to the performance of a function, any advice or other assistance to the council, a committee authorised under subclause (2) or a person authorised under subclause (3).

[Clause 14B inserted: SL 2025/208 r. 45.]

15. Other provisions about complaints

- (1) A complaint about an alleged breach by a candidate cannot be dealt with by the local government unless the candidate has been elected as a council member.
- (2) The procedure for dealing with complaints may be determined by the local government to the extent that it is not provided for in this Division.
- (3) Clauses 14A and 14B do not apply in relation to a complaint made before 1 January 2026.

Note for this clause:

See also section 5.105(4) and (5) of the Act for restrictions on the activities of a person who makes a complaint or who is alleged to have breached a requirement set out in this Division.

[Clause 15 amended: SL 2025/208 r. 46.]

Division 4 — Rules of conduct

Notes for this Division:

1. Under section 8A.3(1) of the Act, a council member commits a conduct breach if the council member contravenes a rule of conduct. Section 8A.3(2) of the Act extends this to the contravention of a rule of conduct that occurred when the council member was a candidate.
2. A conduct breach is dealt with under Part 8A Division 5 of the Act.

[Notes inserted: SL 2025/208 r. 47.]

16. Overview of Division

- (1) This Division sets out rules of conduct for council members and candidates.
- (2) A reference in this Division to a council member includes a council member when acting as a committee member.

17. Misuse of local government resources

- (1) In this clause —
- electoral purpose* means the purpose of persuading electors to vote in a particular way at an election, referendum or other poll held under the Act, the *Electoral Act 1907* or the *Commonwealth Electoral Act 1918*;
- resources of a local government* includes —
- (a) local government property; and
 - (b) services provided, or paid for, by a local government.
- (2) A council member must not, directly or indirectly, use the resources of a local government for an electoral purpose or other purpose unless authorised under the Act, or by the local government or the CEO, to use the resources for that purpose.

18. Securing personal advantage or disadvantaging others

- (1) A council member must not make improper use of their office —
- (a) to gain, directly or indirectly, an advantage for the council member or any other person; or
 - (b) to cause detriment to the local government or any other person.
- (2) Subclause (1) does not apply to conduct that contravenes section 5.93 of the Act or *The Criminal Code* section 83.

19. Prohibition against involvement in administration

- (1) A council member must not undertake a task that contributes to the administration of the local government unless authorised by the local government or the CEO to undertake that task.
- (2) Subclause (1) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.

20. Relationship with local government employees

- (1) In this clause —
- local government employee* means a person —

- (a) employed by a local government under section 5.36(1) of the Act; or
 - (b) engaged by a local government under a contract for services.
- (2) A council member or candidate must not —
- (a) direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee; or
 - (b) attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee; or
 - (c) act in an abusive or threatening manner towards a local government employee.
- (3) Subclause (2)(a) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.
- (4) If a council member or candidate, in their capacity as a council member or candidate, is attending a council or committee meeting or other organised event (for example, a briefing or workshop), the council member or candidate must not orally, in writing or by any other means —
- (a) make a statement that a local government employee is incompetent or dishonest; or
 - (b) use an offensive or objectionable expression when referring to a local government employee.
- (5) Subclause (4)(a) does not apply to conduct that is unlawful under *The Criminal Code* Chapter XXXV.

21. Disclosure of information

- (1) In this clause —
- closed meeting*** —
- (a) means a part of a council or committee meeting that is closed to members of the public under section 5.23(2), (3) or (4) of the Act; and
 - (b) includes a council or committee meeting held before 1 January 2026, or a part of a council or committee meeting

held before 1 January 2026, that was closed to members of the public under section 5.23(2) of the Act as in force before 1 January 2026;

confidential document means a document marked by the CEO, or by a person authorised by the CEO, to clearly show that the information in the document is not to be disclosed;

document includes a part of a document;

non-confidential document means a document that is not a confidential document.

- (2) A council member must not disclose information that the council member —
- (a) derived from a confidential document; or
 - (b) acquired at a closed meeting other than information derived from a non-confidential document.
- (3) Subclause (2) does not prevent a council member from disclosing information —
- (a) at a closed meeting; or
 - (b) to the extent specified by the council and subject to such other conditions as the council determines; or
 - (c) that is already in the public domain; or
 - (d) to an officer of the Department; or
 - (e) to the Minister; or
 - (f) to a legal practitioner for the purpose of obtaining legal advice; or
 - (g) if the disclosure is required or permitted by law.

[Clause 21 amended: SL 2025/208 r. 48.]

22. Disclosure of interests

- (1) In this clause —
- interest** —
- (a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and

- (b) includes an interest arising from kinship, friendship or membership of an association.
- (2) A council member who has an interest in any matter to be discussed at a council or committee meeting attended by the council member must disclose the nature of the interest —
 - (a) in a written notice given to the CEO before the meeting; or
 - (b) at the meeting immediately before the matter is discussed.
- (3) Subclause (2) does not apply to an interest referred to in section 5.60 of the Act.
- (4) Subclause (2) does not apply if a council member fails to disclose an interest because the council member did not know —
 - (a) that they had an interest in the matter; or
 - (b) that the matter in which they had an interest would be discussed at the meeting and the council member disclosed the interest as soon as possible after the discussion began.
- (5) If, under subclause (2)(a), a council member discloses an interest in a written notice given to the CEO before a meeting, then —
 - (a) before the meeting the CEO must cause the notice to be given to the person who is to preside at the meeting; and
 - (b) at the meeting the person presiding must bring the notice and its contents to the attention of the persons present immediately before any matter to which the disclosure relates is discussed.
- (6) Subclause (7) applies in relation to an interest if —
 - (a) under subclause (2)(b) or (4)(b) the interest is disclosed at a meeting; or
 - (b) under subclause (5)(b) notice of the interest is brought to the attention of the persons present at a meeting.
- (7) The nature of the interest must be recorded in the minutes of the meeting.

23. Compliance with plan requirement

If a plan under clause 12(4)(b) in relation to a council member includes a requirement referred to in clause 12(6), the council member must comply with the requirement.



Notes

This is a compilation of the *Local Government (Model Code of Conduct) Regulations 2021* and includes amendments made by other written laws. For provisions that have come into operation see the compilation table.

Compilation table

Citation	Published	Commencement
<i>Local Government (Model Code of Conduct) Regulations 2021</i>	SL 2021/15 2 Feb 2021	Pt. 1: 2 Feb 2021 (see r. 2(a)); Regulations other than Pt. 1: 3 Feb 2021 (see r. 2(b) and SL 2021/13 cl. 2)
<i>Local Government Regulations Amendment (Local Government Amendment Act 2024) Regulations 2025 Pt. 6</i>	SL 2025/208 17 Dec 2025	1 Jan 2026 (see r. 2(c))

Defined terms

*[This is a list of terms defined and the provisions where they are defined.
The list is not part of the law.]*

Defined term	Provision(s)
Act.....	Sch. 1 cl. 2(1)
candidate	Sch. 1 cl. 2(1)
closed meeting	Sch. 1 cl. 21(1)
complaint	Sch. 1 cl. 2(1)
confidential document.....	Sch. 1 cl. 21(1)
document.....	Sch. 1 cl. 21(1)
electoral purpose	Sch. 1 cl. 17(1)
interest.....	Sch. 1 cl. 22(1)
local government employee	Sch. 1 cl. 20(1)
non-confidential document	Sch. 1 cl. 21(1)
publish.....	Sch. 1 cl. 2(1)
resources of a local government.....	Sch. 1 cl. 17(1)

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Peppermint Grove
The Garden Shire

DRAFT
**Amended Code of
Conduct: Council
Members,
Committee Members
& Candidates**

February 2026

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Shire of Peppermint Grove Code of Conduct for Council Members, Committee Members and Candidates

Policy Purpose:

This Policy is adopted in accordance with section 5.104 of the *Local Government Act 1995*.

Division 1 — Preliminary Provisions

1. Citation

This is the *Shire of Peppermint Grove Code of Conduct for Council Members, Committee Members and Candidates*.

2. Terms used

(1) In this code —

Act means the Local Government Act 1995;

candidate means a candidate for election as a council member;

complaint means a complaint made under clause 11(1); **publish**

includes to publish on a social media platform.

(2) Other terms used in this code that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.

Division 2 — General principles

3. Overview of Division

This Division sets out general principles to guide the behaviour of council members, committee members and candidates.

4. Personal integrity

(1) A council member, committee member or candidate should —

(a) act with reasonable care and diligence; and

(b) act with honesty and integrity; and

(c) act lawfully; and

(d) identify and appropriately manage any conflict of interest; and



- (e) avoid damage to the reputation of the local government.
- (2) A council member or committee member should —
- (a) act in accordance with the trust placed in council members and committee members; and
 - (b) participate in decision making in an honest, fair, impartial and timely manner; and
 - (c) actively seek out and engage in training and development opportunities to improve the performance of their role; and
 - (d) attend and participate in briefings, workshops and training sessions provided or arranged by the local government in relation to the performance of their role.

5. Relationship with others

- (1) A council member, committee member or candidate should —
- (a) treat others with respect, courtesy and fairness; and
 - (b) respect and value diversity in the community.
- (2) A council member or committee member should maintain and contribute to a harmonious, safe and productive work environment.

6. Accountability

A council member or committee member should —

- (a) base decisions on relevant and factually correct information; and
- (b) make decisions on merit, in the public interest and in accordance with statutory obligations and principles of good governance and procedural fairness; and
- (c) read all agenda papers given to them in relation to council or committee meetings; and
- (d) be open and accountable to, and represent, the community in the district



Division 3 — Behaviour

7. Overview of Division

This Division sets out —

- (a) requirements relating to the behaviour of council members, committee members and candidates; and
- (b) the mechanism for dealing with alleged breaches of those requirements.

8. Personal integrity

(1) A council member, committee member or candidate —

- (a) must ensure that their use of social media and other forms of communication complies with this code; and
- (b) must only publish material that is factually correct.

(2) A council member or committee member —

- (a) must not be impaired by alcohol or drugs in the performance of their official duties; and
- (b) must comply with all policies, procedures and resolutions of the local government.

9. Relationship with others

A council member, committee member or candidate —

- (a) must not bully or harass another person in any way; and
- (b) must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government; and
- (c) must not use offensive or derogatory language when referring to another person; and
- (d) must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and
- (e) must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.

10. Council or committee meetings

When attending a council or committee meeting, a council member, committee member or candidate —



- (a) must not act in an abusive or threatening manner towards another person; and
- (b) must not make a statement that the member or candidate knows, or could reasonably be expected to know, is false or misleading; and
- (c) must not repeatedly disrupt the meeting; and
- (d) must comply with any requirements of a local law of the local government relating to the procedures and conduct of council or committee meetings; and
- (e) must comply with any direction given by the person presiding at the meeting; and
- (f) must immediately cease to engage in any conduct that has been ruled out of order by the person presiding at the meeting.

11. Complaint about alleged breach

- (1) A person may make a complaint, in accordance with subclause (2), alleging a breach of a requirement set out in this Division.
- (2) A complaint must be made —
 - (a) in writing in the form approved by the local government; and
 - (b) to a person authorised under subclause (3); and
 - (c) within 1 month after the occurrence of the alleged breach.
- (3) The local government must, in writing, authorise 1 or more persons to receive complaints and withdrawals of complaints.
- (4) A complaint must be dealt with under clauses 12 to 15 unless—
 - (a) the complaint is referred to the Inspector in accordance with subclause (5); and
 - (b) the Inspector refers the complaint to be dealt with under Part 8A Division 5 of the Act.
- (5) If the Local Government (Model Code of Conduct) Regulations 2021 regulation 3A applies to a complaint, a person authorised under subclause (3) must refer the complaint to the Inspector under section 5.105(3) of the Act.
- (6) A complaint must also be dealt with under clauses 12 to 15 if the Inspector refers the complaint to the local government under *the Local Government (Local Government Inspector) Regulations 2025* regulation 6.

12. Dealing with a complaint

- (1) After considering a complaint, the local government must, unless it dismisses the complaint under clause 13 or the complaint is withdrawn under clause 14(1), make a finding as to whether the alleged breach the subject of the complaint has occurred.

Note for this subclause:

See also clause 14A in relation to the appointment of a monitor to assist the local government to deal with matters raised by a complaint

- (2) Before making a finding in relation to the complaint, the local government must give the person to whom the complaint relates a reasonable opportunity to be heard.
- (3) A finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur.
- (4) If the local government makes a finding that the alleged breach has occurred, the local government may —
- (a) take no further action; or
 - (b) prepare and implement a plan to address the behaviour of the person to whom the complaint relates.
- (5) When preparing a plan under subclause (4)(b), the local government must consult with the person to whom the complaint relates.
- (6) A plan under subclause (4)(b) may include a requirement for the person to whom the complaint relates to do 1 or more of the following —
- (a) engage in mediation;
 - (b) undertake counselling;
 - (c) undertake training;
 - (d) take other action the local government considers appropriate.
- (7) If the local government makes a finding in relation to the complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of —
- (a) its finding and the reasons for its finding; and
 - (b) if its finding is that the alleged breach has occurred — its decision under subclause (4).



13. Dismissal of complaint

- (1) The local government must dismiss a complaint if it is satisfied that —
 - (a) the behaviour to which the complaint relates occurred at a council or committee meeting; and
 - (b) either —
 - (i) the behaviour was dealt with by the person presiding at the meeting; or
 - (ii) the person responsible for the behaviour has taken remedial action in accordance with a local law of the local government that deals with meeting procedures.
- (2) If the local government dismisses a complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of its decision and the reasons for its decision.

14. Withdrawal of a complaint

- (1) A complainant may withdraw their complaint at any time before the local government makes a finding in relation to the complaint.
- (2) The withdrawal of a complaint must be —
 - (a) in writing; and
 - (b) given to a person authorised under clause 11(3).

14A. Appointment of a Monitor

- (1) The Inspector may appoint a monitor for the local government to assist the local government to deal with matters raised by a complaint.
- (2) If the Inspector appoints a monitor —
 - (a) the Inspector may direct the local government to defer further dealing with the complaint until the monitor reports to the Inspector on the outcome of the monitoring assignment; and
 - (b) the local government must comply with the direction

14B. Performance of local government's functions under cl. 12 and 13

- (1) The local government's functions under clauses 12 and 13 must be performed by the council
- (2) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a committee of the council comprising council members only to perform a function for and on behalf of the local government



- (3) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a person who is none of the following to perform a function for and on behalf of the local government –
- (i) local governments;
 - (ii) members of councils;
 - (iii) employees of local governments
- (4) A resolution made under subclause (3) must include the following –
- (a) a statement to the effect that the council is satisfied that the person being authorised is suitably qualified and experienced to perform the function;
 - (b) an explanation as to why the council is satisfied as referred to in paragraph (a);
 - (c) a statement to the effect that the council is satisfied that the person being authorised is impartial and has no close association with any member of the council or any employee of the local government
- (5) Nothing in this clause prevents an employee of the local government from providing, in relation to the performance of a function, any advice or other assistance to the council, a committee authorised under subclause (2) or a person authorised under subclause (3)

15. Other provisions about complaints

- (1) A complaint about an alleged breach by a candidate cannot be dealt with by the local government unless the candidate has been elected as a council member.
- (2) The procedure for dealing with complaints may be determined by the local government to the extent that it is not provided for in this Division.
- (3) Clauses 14A and 14B do not apply in relation to a complaint made before 1 January 2026

Note for this clause:

See also section 5.105(4) and (5) of the Act for restrictions on the activities of a person who makes a complaint or who is alleged to have breached a requirement set out in this Division.

Division 4 — Rules of conduct

Notes for this Division:

1. **Under section 8A3 (1) of the Act, a council member commits a conduct breach if the council member contravenes a rule of conduct. Section 8A.3(2) of the Act extends this to the contravention of a rule of conduct that occurred when the council member was a candidate.**
2. **A Conduct breach is dealt with under Part 8A Division 5 of the Act**

16. Overview of Division

- (1) This Division sets out rules of conduct for council members and candidates.
- (2) A reference in this Division to a council member includes a council member when acting as a committee member.

17. Misuse of local government resources

- (1) In this clause —

electoral purpose means the purpose of persuading electors to vote in a particular way at an election, referendum or other poll held under the Act, the *Electoral Act 1907* or the *Commonwealth Electoral Act 1918*;

resources of a local government includes —

- (a) local government property; and
 - (b) services provided, or paid for, by a local government.
- (2) A council member must not, directly or indirectly, use the resources of a local government for an electoral purpose or other purpose unless authorised under the Act, or by the local government or the CEO, to use the resources for that purpose.

18. Securing personal advantage or disadvantaging others

- (1) A council member must not make improper use of their office —
 - (a) to gain, directly or indirectly, an advantage for the council member or any other person; or
 - (b) to cause detriment to the local government or any other person.
- (2) Subclause (1) does not apply to conduct that contravenes section 5.93 of the Act or *The Criminal Code* section

19. Prohibition against involvement in administration

- (1) A council member must not undertake a task that contributes to the administration of the local government unless authorised by the local government or the CEO to

undertake that task.

- (2) Subclause (1) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.

20. Relationship with local government employees

- (1) In this clause —

local government employee means a person —

- (a) employed by a local government under section 5.36(1) of the Act; or
 - (b) engaged by a local government under a contract for services.
- (2) A council member or candidate must not —
- (a) direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee; or
 - (b) attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee; or
 - (c) act in an abusive or threatening manner towards a local government employee.
- (3) Subclause (2)(a) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.
- (4) If a council member or candidate, in their capacity as a council member or candidate, is attending a council or committee meeting or other organised event (for example, a briefing or workshop), the council member or candidate must not orally, in writing or by any other means —
- (a) make a statement that a local government employee is incompetent or dishonest; or
 - (b) use an offensive or objectionable expression when referring to a local government employee.
- (5) Subclause (4)(a) does not apply to conduct that is unlawful under *The Criminal Code* Chapter XXXV.

21. Disclosure of information

- (1) In this clause —

closed meeting —

- (a) means a part of a council or committee meeting that is closed to members of the public under section 5.23(2), (3) or (4) of the Act; and

(b) includes a council or committee meeting held before 1 January 2026, or a part of a council or committee meeting held before 1 January 2026, that was closed to members of the public under section 5.23 (2) of the Act as in force before 1 January 2026;

confidential document means a document marked by the CEO, or by a person authorised by the CEO, to clearly show that the information in the document is not to be disclosed;

document includes a part of a document;

non confidential document means a document that is not a confidential document.

- (2) A council member must not disclose information that the council member —
- (a) derived from a confidential document; or
 - (b) acquired at a closed meeting other than information derived from a non-confidential document.
- (3) Subclause (2) does not prevent a council member from disclosing information —
- (a) at a closed meeting; or
 - (b) to the extent specified by the council and subject to such other conditions as the council determines; or
 - (c) that is already in the public domain; or
 - (d) to an officer of the Department; or
 - (e) to the Minister; or
 - (f) to a legal practitioner for the purpose of obtaining legal advice; or
 - (g) if the disclosure is required or permitted by law.

22. Disclosure of interests

- (1) In this clause —
- interest** —
- (a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
 - (b) includes an interest arising from kinship, friendship or membership of an association.
- (2) A council member who has an interest in any matter to be discussed at a council or committee meeting attended by the council member must disclose the nature of the interest —
- (a) in a written notice given to the CEO before the meeting; or



- (b) at the meeting immediately before the matter is discussed.
- (3) Subclause (2) does not apply to an interest referred to in section 5.60 of the Act.
- (4) Subclause (2) does not apply if a council member fails to disclose an interest because the council member did not know —
 - (a) that they had an interest in the matter; or
 - (b) that the matter in which they had an interest would be discussed at the meeting and the council member disclosed the interest as soon as possible after the discussion began.
- (5) If, under subclause (2)(a), a council member discloses an interest in a written notice given to the CEO before a meeting, then —
 - (a) before the meeting the CEO must cause the notice to be given to the person who is to preside at the meeting; and
 - (b) at the meeting the person presiding must bring the notice and its contents to the attention of the persons present immediately before any matter to which the disclosure relates is discussed.
- (6) Subclause (7) applies in relation to an interest if —
 - (a) under subclause (2)(b) or (4)(b) the interest is disclosed at a meeting; or
 - (b) under subclause (5)(b) notice of the interest is brought to the attention of the persons present at a meeting.
- (7) The nature of the interest must be recorded in the minutes of the meeting.

23. Compliance with plan requirement

If a plan under clause 12(4)(b) in relation to a council member includes a requirement referred to in clause 12(6), the council member must comply with the requirement