



SHIRE OF PEPPERMINT GROVE

ATTACHMENTS

Ordinary Council Meeting

27th February 2024

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Ordinary Council Meeting

8.1.1 – 28 Johnston Street

012th April 2023

City of Peppermint Grove
Attn: Planning Department

To whom it may concern

**RE – Development Application – Single Storey Dwelling.
Lot 38 No 28 Johnston Street, Peppermint Grove**

The attached is the submission documents for the above address, includes the following.

- o Application Form
- o MRS Form
- o Certificate of Title
- o Plans including: - Floor plan, elevations, site plan, site survey

The following justifications address variations we are seeking approval for.

1. Lot boundary setback variation to Eastern boundary- R-Codes 5.1.3
 - a. Over length wall to Eastern boundary will make better use of available land and will have little impact on neighbour's amenity.
 - b. Being single storey will allow for maximum available sunshine to neighbouring property.
 - c. There will be minimal overlooking as windows to the Eastern elevation are either hi light windows or small openings under 1msq.

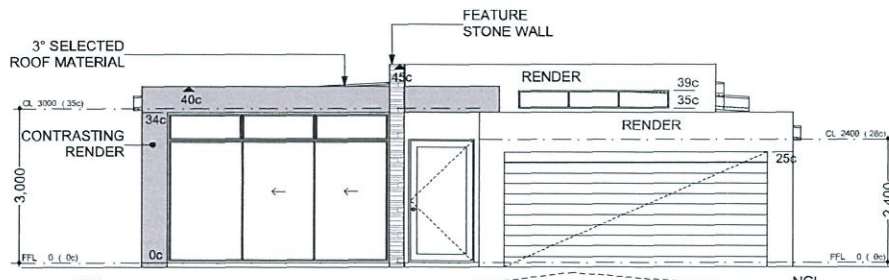
Shire of Peppermint Grove res development guide lines

A variation is requested for the plot ratio allowance as per guide lines allowing for a maximum of 50msq or 5% of lot area whichever is the lesser for both the alfresco and the garage.

1. Although the garage is 12msq over the allowable 5%(25.65msq) the alfresco is well under the allowable area by 11.65msq.
 - a. Added together the garage and alfresco equal to less than the potential allowance of 25.65msq for each of the area's as such there will be minimal impact to neighbours amenity.
 - b. Although plot ratio is slightly over what is allowable, being single storey means that there will be minimal impact to street scape.
 - c. Single storey nature of the home means that there will be minimal impact to neighbours access to sunlight.
 - d. Home has been designed in order to maximise Eastern and Northern orientation of the site.
2. Garage Width variation.
 - a. Although garage opening is slightly wider than the allowable 4.5m we have lifted the left hand side of the front elevation in order to reduce the impact of the garage.

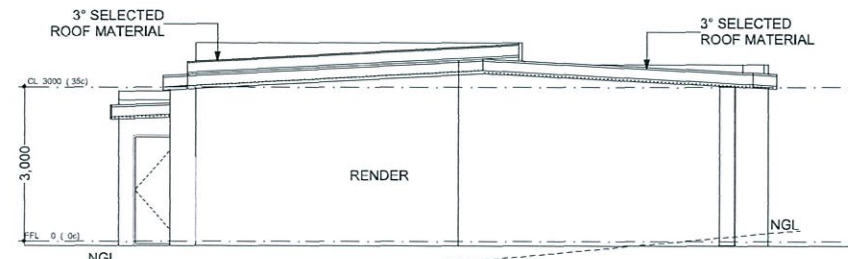
We hope the above information will satisfy the requirements of the City of Peppermint Grove, however, should you have any further questions please contact us on 9242 1999.

Regards,
Mario Figliomeni



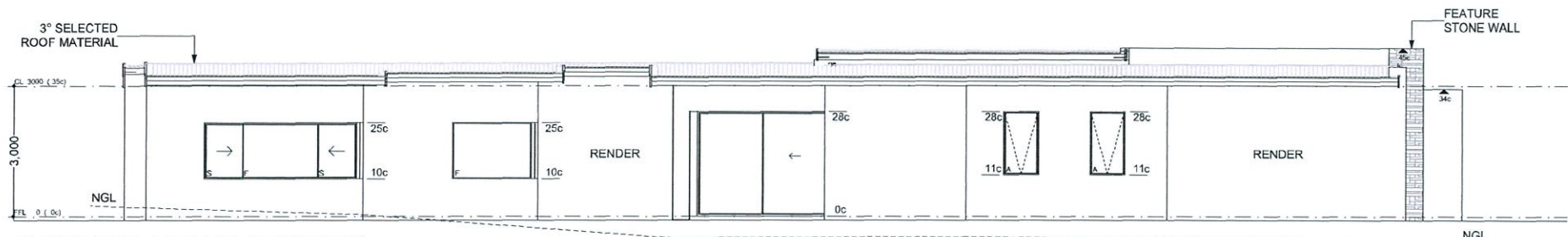
ELEVATION - E1 (FRONT ELEVATION)

1:100



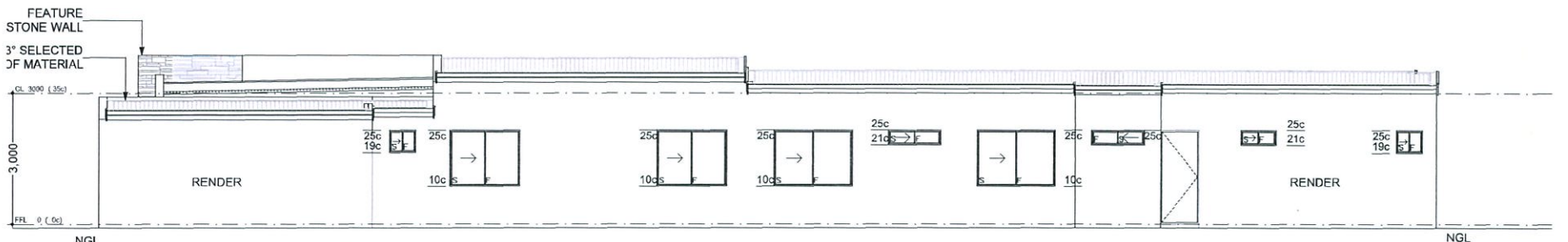
ELEVATION - E3 (BACK ELEVATION)

1:100



ELEVATION - E2 (LHS ELEVATION)

1:100

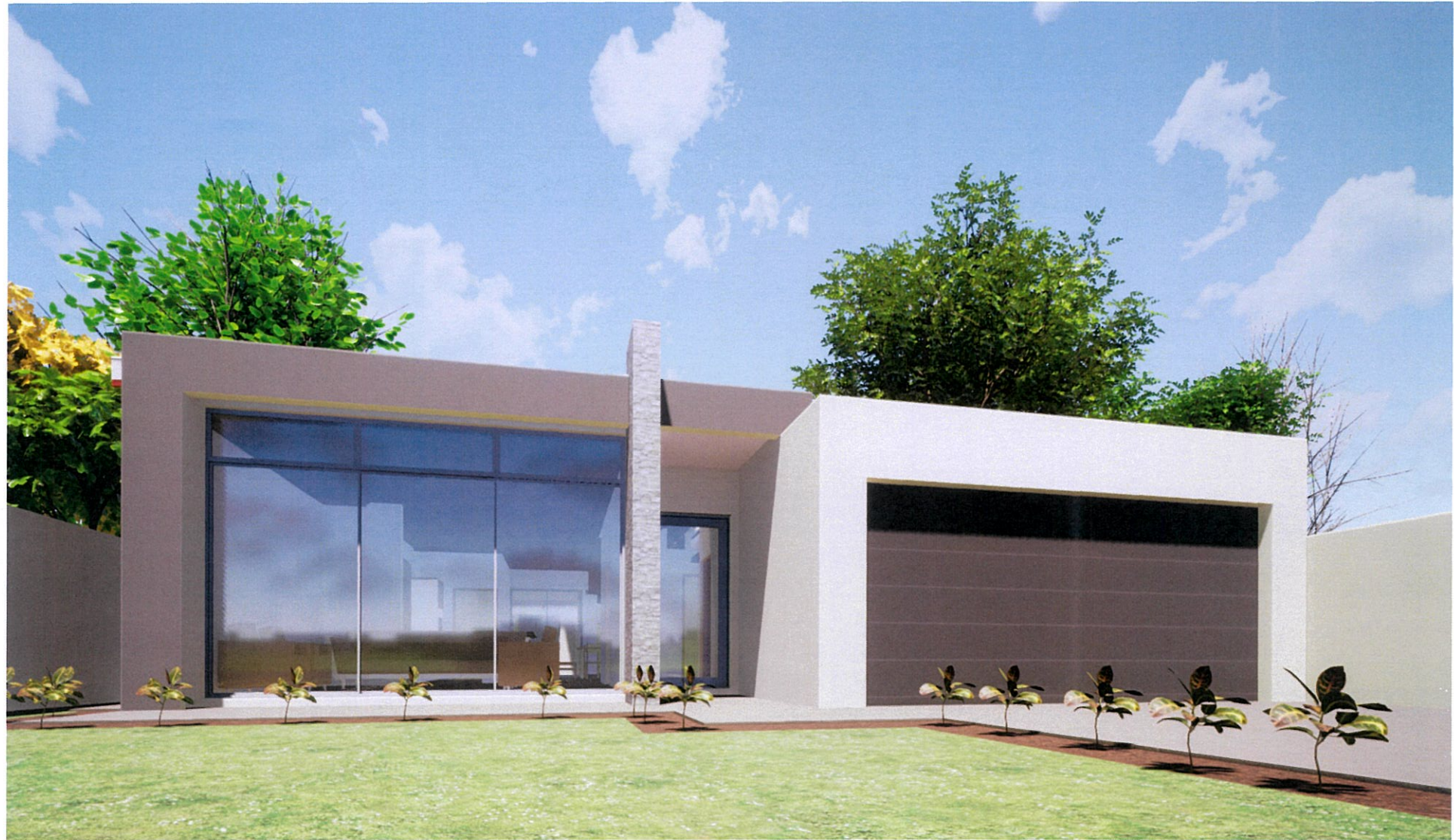


WEST ELEVATION - E4 (RHS ELEVATION)

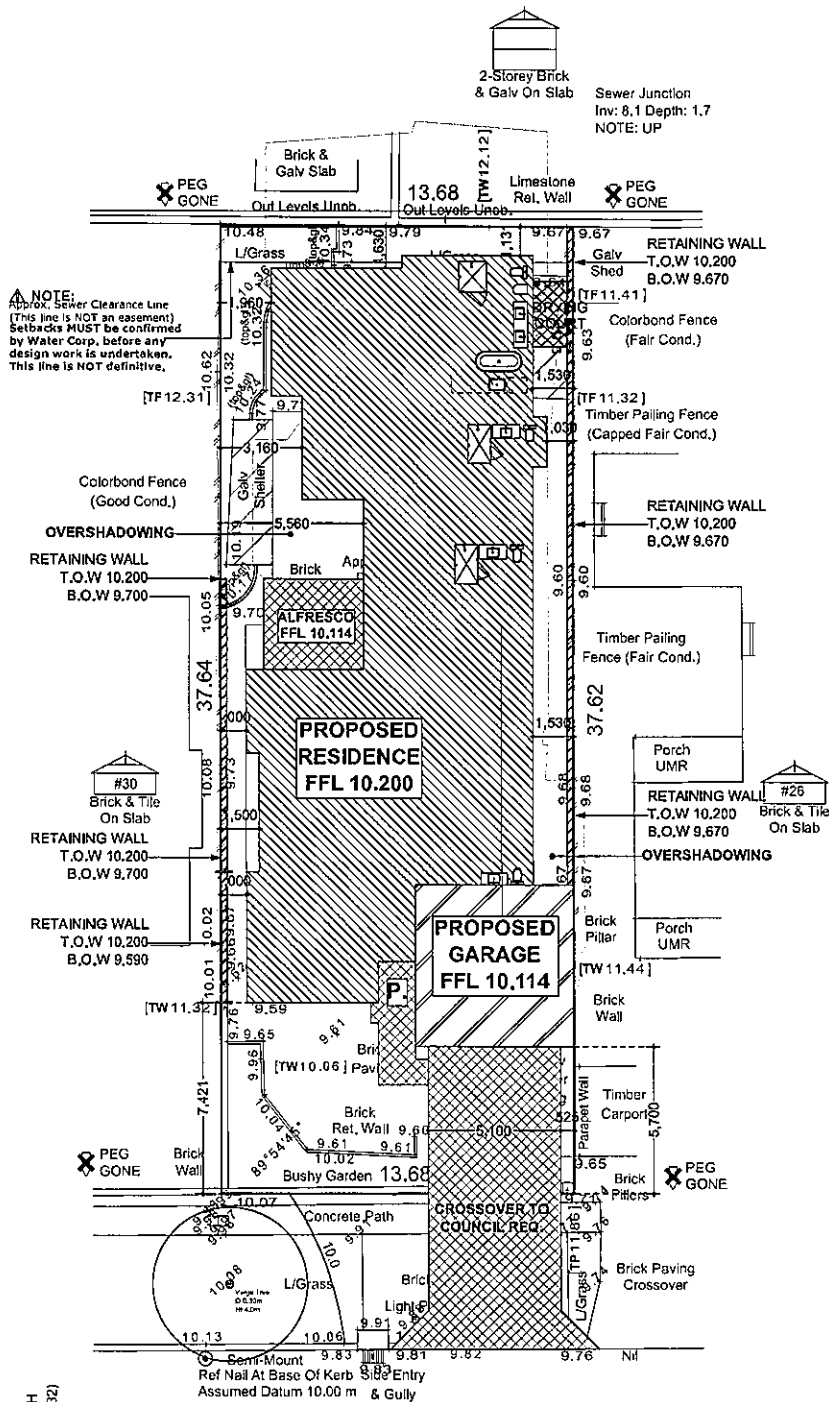
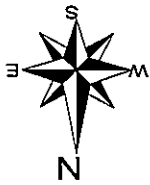
1:100

No	DATE	AMENDMENTS	DWG

JOB NO: 9708	PROPOSED SINGLE STOREY DWELLING
TITLE: ELEVATION	ADDRESS: LOT 38 (#28) JOHNSTON ST, PEPPERMINT GROVE
DATE: 13-Apr-23	CLIENT: REYHANI
DRAWN: PS	
SCALE: 1:100	
PRINTED DATE: WD3 of 6	



No	DATE	AMENDMENTS	DWG	JOB NO: 9708	PROPOSED SINGLE STOREY DWELLING
				TITLE: ELEVATION DATE: 13-Apr-23 DRAWN: PS SCALE: 1:100 PRINTED DATE: WD4 of 6	ADDRESS: LOT 38 (#28) JOHNSTON ST, PEPPERMINT GROVE CLIENT: REYHANI



NOTE:
 Approx. Sewer Clearance Line
 (This line is NOT an easement)
 Setbacks MUST be confirmed
 by Water Corp, before any
 design work is undertaken.
 This line is NOT definitive.

⬆	Power Dome
⬆	Power Pole
⬆	Phone Pile
⬆	Water Conn.
⬆	Top Pillar/Post
⬆	Top Wire
⬆	Top Sideline
⬆	Top Fence

LOT MISCLOSE
 0.001 m

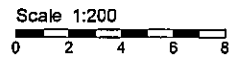
DISCLAIMER:
 Due to lack of survey marks/pegs, all building offset dimensions & features are approximate only and positioned from existing pegs/fences and walls which may not be on the correct alignment. Any design that involves additions to any structures shown or portion of structures remaining after demolition and sewer works provided to your satisfaction. Plans are produced and before any work is started on site.

DISCLAIMER:
 Lot boundaries drawn on survey are based on landgate plan only. Survey does not include title search and as such may not show easements or other interests not shown on plan. Title should be checked to verify all lot details and for any easements or other interests which may be affecting the property.

DISCLAIMER:
 Survey does not include verification of cadastral boundaries. All features and levels shown are based on orientation to existing pegs and fences only which may not be on correct cadastral alignment. Any designs based or dependent on the location of existing features should have those features' location verified in relation to the true boundary.

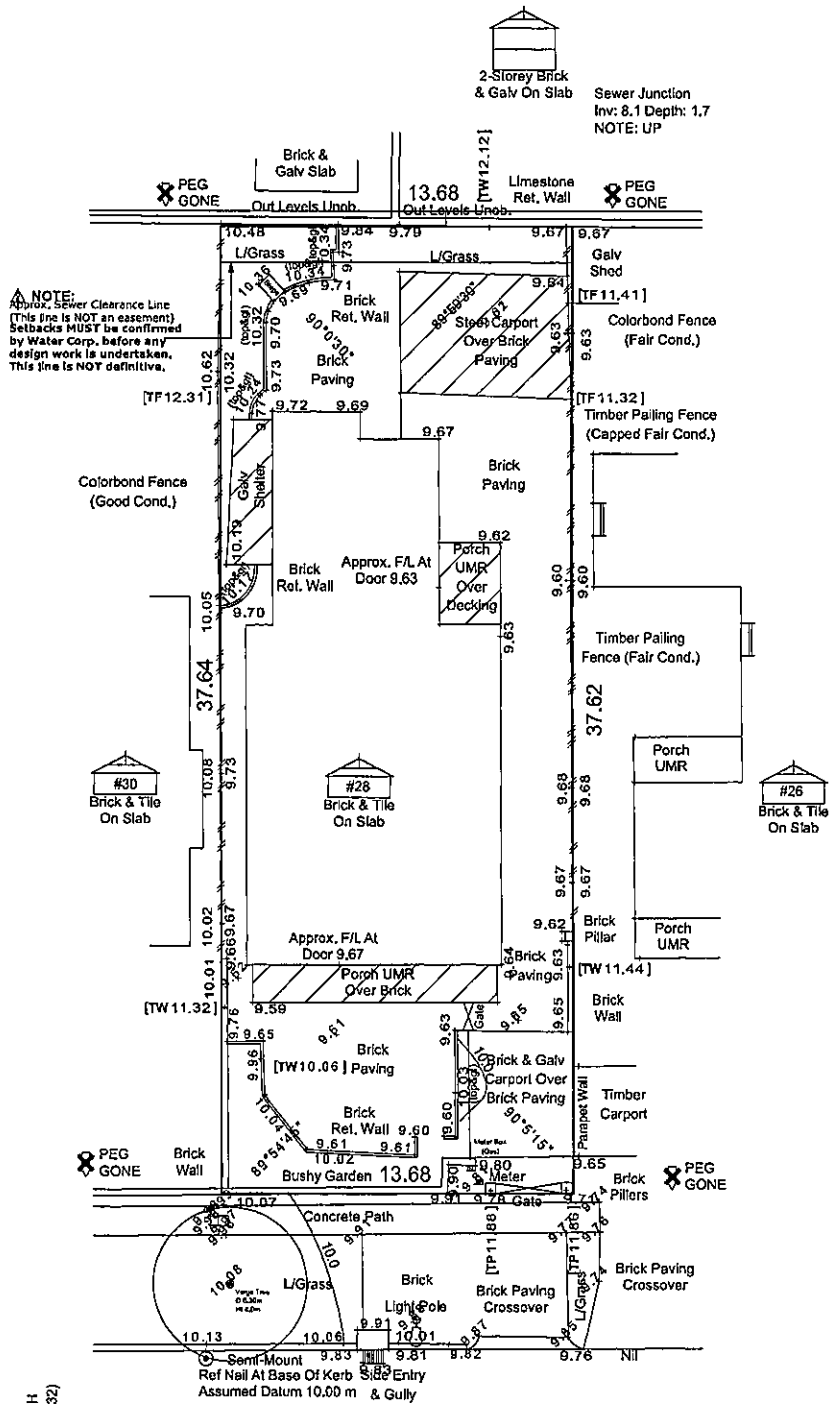
DISCLAIMER:
 Survey shows visible features only and will not show locations of underground pipes or conduits for internal or mains services. Verification of the location of all internal and mains services should be confirmed prior to finalisation of any design work.

DISCLAIMER:
 Cottage & Engineering surveys accept no responsibility for any physical on site changes to the parcel or portion of the parcel of land shown on this survey including any adjoining neighbours levels and features that have occurred after the date on this survey. All Sewer details plotted from information supplied by Water Corporation.



87-89 Guthrie Street Osborne Park, WA 6017	JOB # 540431	GPS Lat: -32.003698 Long: 115.76424	ROADS Bitumen	ELEC. U/Ground
PO Box 1611 Osborne Park Business Centre WA 6917	ADDRESS #28 Johnston Street	LOT Lot 39 (Plan 2079)	KERBS Semi-Mount / Nil	COMMS. Yes
P: (08) 9445 7361 E: perth@cottage.com.au W: www.cottage.com.au	SUBURB Peppermint Grove	LGA SHIRE OF PEPPERMINT GROVE	FOOTPATH Concrete	WATER Yes
	DRAWN T. Gill	DATE 27 Jan 23	SOIL Sand	GAS Check Alinta
			DRAINAGE Good	SEWER Yes
			VEGETATION light Grass Cover	COASTAL 100m To Ocean (Approximate Only)





NOTE:
 Approx. Sewer Clearance Line
 (This line is NOT an easement)
 Setbacks MUST be confirmed
 by Water Corp. before any
 design work is undertaken.
 This line is NOT definitive.

+	Power Dome
⊕	Power Pole
ⓧ	Phone Pits
ⓧ	Water Conn.
TP 10.00	Top Fair/Post
TW 10.00	Top Wall
TR 10.00	Top Retaining
NF 10.00	Top Fence

LOT MISCLOSE
 0.001 m

DISCLAIMER:
 Due to lack of survey marks/pegs, all building offset dimensions & features are approximate only and positioned from existing pegs/fences and walls which may not be on the correct alignment. Any design that involves additions to any structures shown or portion of structures remaining after to be demolished and design of structures to be added to your design/ architect before any plans are produced and before any work is started on site.

DISCLAIMER:
 Lot boundaries drawn on survey are based on landgate plan only. Survey does not include title search and as such may not show easements or other interests not shown on plan. Title should be checked to verify all lot details and for any easements or other interests which may affect building on the property.

DISCLAIMER:
 Survey does not include verification of cadastral boundaries. All features and levels shown are based on orientation to existing pegs and fences only which may not be on correct cadastral alignment. Any designs based or dependent on the location of existing features should have those features located within in relation to the true boundary. Survey shows visible features only and will not show locations of underground pipes or conduits for internal or mains services. Verification of the location of all internal and mains services should be confirmed prior to finalisation of any design work.

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Sewer MH
 Opp. (10.32)

Johnston Street
 Bitumen

Scale 1:200
 0 2 4 6 8

	87-89 Guthrie Street Osborne Park, WA 6017	JOB # 540431	GPS Lat: -32.003598 Long: 115.76424	ROADS Bitumen	ELEC. U/Ground
	PO Box 1611 Osborne Park Business Centre WA 6917	ADDRESS #28 Johnston Street LOT Lot 38 (Plan 2079)	SUBURB Peppermint Grove	KERBS Semi-Mount / Nil	COMMMS. Yes
P: (08) 9446 7361 E: perth@cottage.com.au W: www.cottage.com.au	LGA SHIRE OF PEPPERMINT GROVE DRAWN T. Gill	AREA 513m ² VOL. 554 FOL. 35A DATE 27 Jan 23	FOOTPATH Concrete SOIL Sand DRAINAGE Good VEGETATION light Grass Cover	WATER Yes GAS Check At/Inta SEWER Yes COASTAL 200m To Ocean (Approximate Only From Water Shire)	



Ordinary Council Meeting

8.1.2 – 24 (Lot 9) Johnston Street



ORIGINAL LOT 9, PROPOSED LOTS 887 & 888 (#24) CNR JOHNSTONE STREET & SOLOMON STREET, PEPPERMINT GROVE

LIVING STREET DEVELOPMENTS

WHITE on WHITE

DESIGN

19th December 2023

Shire of Peppermint Grove
via: admin@peppermintgrove.com.au

ATTENTION: PLANNING SERVICES

RE: PROPOSED 2 GROUPED DWELLINGS – No. 24 JOHNSTON STREET, PEPPERMINT GROVE

Please find enclosed all pertinent information pertaining to the application for 2 Grouped Dwellings.

The Western Australian Planning Commission (WAPC) has recently issued subdivision approval for the subject land (WAPC ref: 164061). This application is consistent with that approval and seeks approval to develop the proposed lots.

Despite the small lot sizes and considerable planning rationale for variations to be sought, design emphasis has been placed on compliance with the Shire's LPP 5 – *Plot Ratio* and the site coverage requirements of the R-Codes.

The proposed low-scale compliant dwellings will improve the amenity of the subject site and complement the wider locality. This sensitive development will assist with providing a range of housing choice to meet the needs of the community. It is expected that downsizers in particular will be attracted to the low maintenance dwellings which enjoy ease of access due to no steps and a safe design.

We look forward to the Shire progressing assessment of this compliant application. Should you have any queries please don't hesitate to contact me via joel@landivision.com.au or 0417 917 262.

Regards,

Joel Carter

LOCAL PLANNING SCHEME NO. 4	
Scheme Provisions / R-Codes	Comment
<p>Building Height</p> <p>Maximum two storey above NGL</p>	<p>Compliant</p> <p>Single storeys proposed (~4m high, allowable maximum is 8m)</p>
RESIDENTIAL DESIGN CODES	
<p>Street Setbacks (Clause 5.1.2 & Table 1)</p> <p>3m minimum setback / 6m average front setback to primary street and 1.5m secondary street setback</p> <p>Lot Boundary Setback (Clause 5.1.3 and Tables 2a & 2b)</p> <p>Boundary wall not higher 3.5m up to a maximum length of the greater of 9m or one-third the length of the balance of the site boundary behind the front setback, up to two site boundaries</p>	<p>Compliant</p> <p>Unit 1 – 4.7m minimum setback to primary street & 1.57m minimum setback to secondary street</p> <p>Unit 2 - 4.7m minimum setback to primary street</p> <p>Compliant (apart from <u>internal</u> parapet walls)</p> <p>Unit 1 – <i>Southern boundary</i> – 1.64m setback from Bed 3 (1m min required) and 1.140m setback from Bed 2 (1m min required)</p> <p><i>Western boundary</i> (non parapet section) – 1m setback required, 1.5m proposed</p> <p><i>Western boundary 'internal' wall</i> – nil setback permissible for up to 9m. Nil setback is proposed for ~10m in length. This variation is considered to be negligible / trivial due to it being an internal boundary (with similar parapet wall adjoining on Unit 1), the proposed lot area being below that for the locality and the parapet wall not being visible from the street</p> <p>Unit 2 – <i>Southern boundary</i> – 1.14m setback from ensuite (1m min required)</p> <p><i>Western boundary</i> – 1.5m minimum setback required, 1.51m proposed</p> <p><i>Western boundary wall</i> – nil setback permissible for up to 10.5m, nil setback proposed for <5m</p> <p><i>Eastern boundary</i> (non parapet section) – 1m minimum setback required, 1m – 1.5m setback proposed</p> <p><i>Eastern boundary 'internal' wall</i> – nil setback permissible for up to 9m. Nil setback is proposed for</p>

	<p>~11m in length. This variation is considered to be negligible / trivial due to it being an internal boundary (with similar parapet wall adjoining on Unit 1), the proposed lot being below standard lot sizes for the locality and the wall not being visible from the street due to it being single storey</p>
<p>Open Space (Clause 5.1.4)</p>	<p>Compliant</p> <p>50% required, 50% proposed for Unit 1 and 49.5% for Unit 2</p>
<p>Setback of carports (Clause 5.2.1)</p> <p>3m minimum setback to primary street and 1.5m minimum setback to secondary street</p>	<p>Compliant</p> <p>Unit 1 – 1.56m minimum setback to secondary street</p> <p>Unit 2 - 7.5m setback to primary street</p>
<p>Street surveillance (Clause 5.2.3)</p> <p>Street elevations are to address the street with clearly definable entry points with visible and accessible from the street, at least one major opening from a habitable room to face the street</p>	<p>Compliant</p> <p>Unit 1 – front door is clearly defined and facing street which is accessed by a landscaped footpath / pedestrian gate, master bed and living windows facing the street</p> <p>Unit 2 - front door is clearly defined and facing street which is accessed by a landscaped footpath / pedestrian gate, Bed 2 windows face the street</p>
<p>Street walls and fences (Clause 5.2.4)</p>	<p>Compliant</p> <p>Units 1 & 2 - The front walls along the primary street frontage are visually permeable above 1.2m and solid pillars do not exceed 1.8m</p> <p>Refer to Local Planning Policy 12 summary overleaf</p> <p>Note: although not a requirement the solid component of the side wall along the secondary street frontage for Unit 1 is extremely low height (2 brick courses) which rises to 1.8m abutting the OLA only</p>
<p>Sight Lines (Clause 5.2.5)</p>	<p>Compliant</p> <p>Unit 1 – no wall proposed within 1.5m on southern side where driveway intersects with the street</p> <p>Visually permeable (80%-20%) low height wall proposed within 1.5m on northern side of where driveway intersects the street</p>

	Unit 2 – no walls proposed within sight lines
Outdoor Living Areas (Clause 5.3.1) 30m ² required	Compliant Unit 1 – 30.5m² proposed behind the street setback area, directly accessible from both the Dining & Living Rooms, with minimum dimensions >4m and with at least 2/3 of the required area without roof cover Unit 2 – 44m² proposed behind the street setback area, directly accessible from the Dining Room, with minimum dimensions >4m and with at least 2/3 of the required area without roof cover
Landscaping (Clause 5.3.2) Minimum 1 tree with a minimum planting area of 2m x 2m required	Compliant Unit 1 – 3 new trees proposed Unit 2 – 5 new trees proposed Note: 5 x verge trees to be retained
Parking (Clause 5.3.3)	Compliant Units 1 – 2 car bays proposed Unit 2 - 2 car bays proposed (additional parking available in front of carport) Note: property within 800m of Mosman Park Train Station
Design of Car Parking Spaces (Clause 5.3.4)	Compliant Units 1 & 2 – car parking spaces and manoeuvring areas are largely flat and provided in accordance with AS 2890.1
Vehicle Access (Clause 5.3.5)	Compliant Unit 1 – vehicle access is provided via the secondary street, driveway is <6m in width (5.4m provided) at the street boundary, >0.5m from street pole and avoids verge trees Unit 2- vehicle access is provided via the primary street, driveway is >6m in width (4.5m provided) at the street boundary, >0.5m from side boundary and avoids verge trees

<p>Site Works (Clause 5.3.7)</p>	<p>Compliant</p> <p>Units 1 & 2 – as the land is predominantly flat no retaining walls, fill or excavation >0.5m above or below NGL is proposed</p>
<p>Stormwater Management (Clause 5.3.9)</p>	<p>Compliant</p> <p>Units 1 & 2 – impermeable services will be sloped where practical to direct stormwater into garden areas. The sandy soil is more than suitable for soakwells to appropriately capture stormwater roof runoff</p>
<p>Visual Privacy (Clause 5.4.1)</p>	<p>Compliant</p> <p>Units 1 & 2 – there are no major openings with a floor level >0.5m above NGL throughout either unit. Accordingly, no further assessment is required</p>
<p>Solar Access for Adjoining Sites (Clause 5.4.2)</p>	<p>Compliant</p> <p>Unit 1 – no residential zoned land abutting southern boundary (drainage reserve only)</p> <p>Unit 2 – nil overshadowing on to 11 Gill Street (abuts the 3.02m rear southern boundary)</p>
<p>SCHEME / COUNCIL POLICY</p>	
<p>LPP 1 – Design & Streetscape</p>	<p>Compliant</p> <p>The proposed dwellings will contribute positively to the streetscape amenity as a result of the demolition of the existing ‘tired’ dwelling and its replacement with thoughtfully designed low scale dwellings which are open to the street.</p> <p>As the carport for Unit 1 is conveniently accessed by the secondary street, the bulk of the Johnston Street front setback area is able to be soft landscaping.</p> <p>No solid garage doors are proposed to either the primary or secondary street</p>
<p>LPP 2 – Ecological Urban Design & Sustainability</p>	<p>Compliant</p> <p>Not applicable – this application does not vary site requirements of LPS 4 or R-Codes</p>

	Despite the small lot sizes both Site Coverage & Plot Ratio are <50% (considered to be a very strong case for a variation in this particular instance) to assist with maximising landscaping opportunities
LPP 3 – Planning for Heritage Conservation	Not applicable
LPP 4 – Residential Building Heights	Compliant No variation to deemed to comply requirements of Category B dwelling is proposed
LPP 5 – Plot Ratio	Compliant Significant attention has been made to this policy in the preparation of the design to achieve a plot ratio <50% (45% for Unit 1 and 44% for Unit 2)
LPP 6 – Neighbourhood Consultation on Development	Despite the challenges of the site considerable effort has been made to have compliant plans. Accordingly, it is deemed to be unnecessary in this instance to delay the application for consultation. The purpose of the planning referral process is not to refer compliant plans for courtesy purposes.
LPP 8 – Construction Management Plans	Can be made a condition of development approval
LPP 9 – Development Bonds	Can be made a condition of development approval
LPP 10 – Design Review Panels	Not applicable
LPP 11 – Building on Side & Rear Boundaries	Compliant The proposed western boundary wall (abutting carport) for Unit 2 is <50% of the allowable Deemed-to-comply maximum length
LPP 12 – Residential Fences	Compliant Visually permeable low height boundary walls (~0.9m – 1m in total with solid portion <0.4m) are proposed
Vehicle Crossover Policy & Technical Specifications	Compliant Crossovers will be constructed in accordance with the Shires specifications

STATE PLANNING POLICY 7.0 – DESIGN OF THE BUILT ENVIRONMENT

Context and character: emphasis has been placed on the development being open to the street, social and creating a welcoming neighbourly feel in design. The low scale corner site infill development will integrate well with the footpath and residents exercising and/or visiting the Gill Street café. The low visually permeable wall / fence along the frontage, windows, open carport and OLA abutting the frontage all contribute to this. It is considered that the proposed single storey development will blend into the prevailing streetscape.

Landscape quality: a high quality landscape plan has been prepared. The crossovers have been positioned to enable all verge trees to remain. The OLA's are positioned adjacent to the Dining Room and provide access to the landscaped courtyards. Emphasis has also been placed on vegetation being visible from the Dining / Living Rooms. Extensive vegetation planting is proposed in the front setback areas.

Built form and scale: the single storey development is consistent with the Shire's preference to minimise building bulk. There is considered to be strong planning merit in discretion potentially being applied to the Shire's plot ratio requirements in this particular instance (the proposed lot areas are below the average for the locality) however no such variation has been sought. The front of the dwellings are welcoming with landscaped 'stepper' pavers leading directly to the front door. The scale of the development will not be out of character with the locality.

Functionality and build quality: a variety of building materials are proposed including face brick, stone cladding and breeze blocks. The location of the verge trees and power pole created limited options for the location of the crossover for Unit 1. Despite this challenge the design for Unit 1 is very functional by incorporating a breezeway into the design which separates the minor bedrooms from the master bedroom. A small landscaped courtyard is also accessible and visible from the breezeway.

The minor bedrooms contain wardrobes and can be easily furnished as all dimensions are >3m. A total of 3 bedrooms has been proposed in both units to enable functional dining / living areas that can be suitably furnished.

Sustainability: the living area for Unit 1 has been positioned to have a north facing window. For Unit 2 a creative approach has been adopted with the rear of the carport being an aperture to provide some northern light to the living area. Despite the constraints of the proposed lots, there is good cross ventilation with windows / sliding doors located on opposite sides of the dwellings. The ensuite for Unit 1 and bathroom for Unit 2 will both be provided with Velux openable skylights.

Amenity: the amenity of this corner site will be improved by the demolition of the existing dwelling which has been rented for a number of years and had little maintenance over the years (the existing front wall is damaged / failing). The streetscape amenity will be substantially improved along Solomon Street which has been the side of the original dwelling.

The bedrooms are separated from the living areas by the use of corridors / hallways and a breezeway in the case of Unit 1. Oversized windows / sliding doors have been proposed to maximise natural light to all rooms where practically possible.

Legibility: the front door of the units is clearly defined by the use of porches and direct linear landscaped footpaths accessed via pedestrian gates from the street. The low perimeter walls will clearly define the public / private realm.

Safety: will be substantially improved particularly along the Solomon Street frontage which is overgrown and not well maintained. The OLA for Unit 1 will provide some much needed street surveillance (note the solid wall is very short in length and drops down in front of the courtyard) and also noise surveillance. The windows for the Living, Kitchen and Master Bedroom will provide additional street surveillance to both Solomon and Johnston Streets.

Community: this small scale development will assist with providing a much needed housing choice particularly for 'downsizers' who would like a new dwelling at ground level with no steps. The dwellings will provide an opportunity for existing residents with large dwellings on large blocks to remain in the locality and enjoy a less maintenance lifestyle and still be able to social with their local network. The site is located a convenient stroll from the Gill Street Café.

Aesthetics: the combination of the building and landscape design will create a visually engaging development when viewed from both the street and footpath. The dwellings will be highly desired by potential occupants who seek new low maintenance living. The development proposes open style modern clean forms.

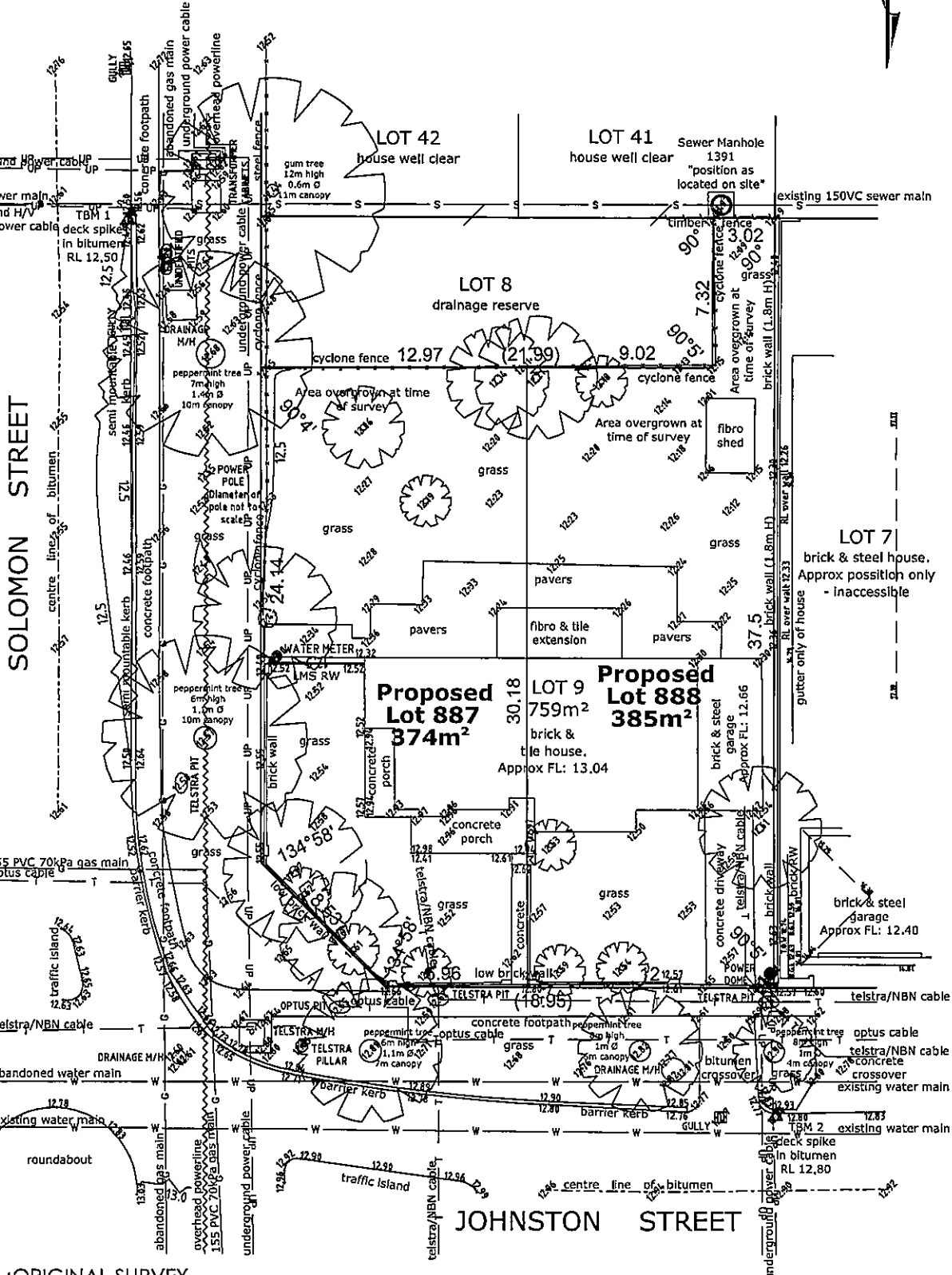
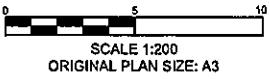


ORIGINAL LOT 9, PROPOSED LOTS 887 & 888, (#24) CNR JOHNSTONE STREET & SOLOMON STREET, PEPPERMINT GROVE

LIVING STREET DEVELOPMENTS

WHITE ON WHITE

DESIGN



DRAWN BY: 02
 CHECKED BY: .2
 PROJECT NO.

REVISION NO. DRAWING NO.

SITE: Original Lot 9 (#24) Johnston Street, Peppermint Grove
 LOCAL AUTHORITY: Shire of Peppermint Grove

CLIENT: Living Street PTY LTD
 DRAWING TITLE: DA PROPOSAL Original Survey

REV ID	DESCRIPTION	DATE	NAME	CHK
01	PROPOSAL	31/11/2023	white	
02	DA PROPOSAL	13/12/2023	white	

ORIGINAL SURVEY
 1:200

Base Mapping Prepared By The Land Division
 DATE: 11-09-2023 REF: 23-0119-2
 CLIENT: Living Street Pty Ltd

THE LAND DIVISION
 PLANNING SURVEYING DESIGN
 105/202/4444/1/AGCA WA 9920000
 7,502/43/12/14/1220 254
 E:info@landdivision.org.au

LOT 9 ON DIAGRAM 22624
 24 Johnston Street, Peppermint Grove
 CT 1210/777

IMPORTANT EXPLANATORY NOTES:
 1. Plan is prepared for the client named in the title block. 2. Sole purpose of plan is for presentation to WAPC for process of conditional approval. 3. Original lot dimensions taken from LTO survey plans. 4. Final lot dimensions, areas and number may vary due to WAPC requirements, government authority conditions and final field survey. 5. This plan is for the purpose of application and in no way represents WAPC conditional approval. 6. The Land Division does not accept liability for loss or damage to any person or corporation who may rely on this plan for any purpose. 7. Repes recommended before design commences if house is to be retained. 8. Approval is needed from The Land Division for the reproduction / copying of this plan.

LIVING STREET DEVELOPMENT

SITE COVERAGE CALCULATIONS:

ZONED:	R20
LOT 887 TOTAL AREA:	374m ²
COVERED CARPORT AREA:	(18.04m ²)
MAX SITE COVERAGE:	187m ² (50.00%)
ACTUAL SITE COVERAGE:	187m ² (50.00%)
OPEN SPACE:	187m ² (50.00%)
LOT 888 TOTAL AREA:	385m ²
COVERED CARPORT AREA:	(19.07m ²)
MAX SITE COVERAGE:	192.5m ² (50.00%)
ACTUAL SITE COVERAGE:	190.57m ² (49.49%)
OPEN SPACE:	194.429m ² (50.51%)

STORMWATER CALCULATIONS - UNIT 1 **STORMWATER CALCULATIONS - UNIT 2**

Soak Well Type	No.
SW 1200x1500	2
Total Capacity	3.4 m ³
Road Area CF	188.5 m ²
Total Area	198.5 m ²
Capacity Required (Area x 0.0125)	2.5 m ³
Extra Capacity Provided	0.9 m ³

Soak Well Type	No.
SW 1200x1500	2
Total Capacity	3.4 m ³
Road Area CF	238.4 m ²
Total Area	248.4 m ²
Capacity Required (Area x 0.0125)	3.0 m ³
Extra Capacity Provided	0.4 m ³

STORMWATER NOTE: ALL DOWNPIPES CONNECTED TO SOAKWELLS WITH PVC STORMWATER PIPE

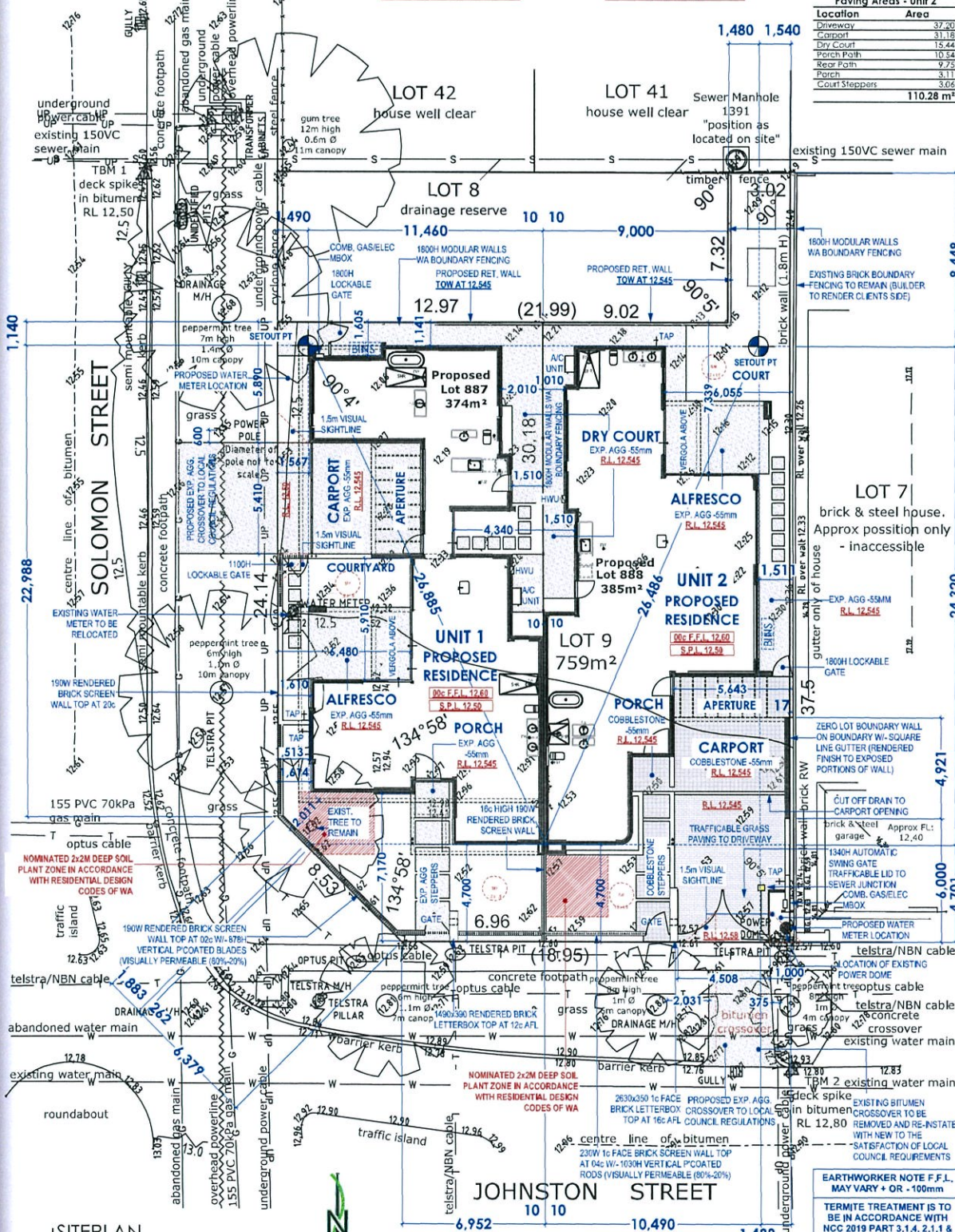
STORMWATER NOTE: ALL DOWNPIPES CONNECTED TO SOAKWELLS WITH PVC STORMWATER PIPE

Paving Areas - Unit 1

Location	Area
Carport	29.21
Crossover	40.08
Alfresco	35.13
Dry Court	15.02
Rear Path	14.59
Porch Path	9.45
RIS Path	13.22
Driveway	8.48
Court Steps	5.67
Porch	2.90
Total	173.99 m²

Paving Areas - Unit 2

Location	Area
Driveway	37.20
Carport	31.18
Dry Court	15.44
Porch Path	10.54
Rear Path	9.75
Porch	3.11
Court Steps	3.66
Total	110.28 m²



DRAWN BY: CW
 CHECKED BY: CW
 PROJECT NO: 02
 DATE: 19/12/2023

REVISION NO:
 SITE: Original Lot 9 (#24) Johnston Street, Peppermint Grove
 LOCAL AUTHORITY: Shire of Peppermint Grove

CLIENT: Living Street PTY LTD
 DRAWING TITLE: DA PROPOSAL Siteplan
 DA PROPOSAL

REV	DATE	DESCRIPTION	CHK
01	3/11/2023	WHITE	CW
02	13/12/2023	WHITE	CW
03	DA PROPOSAL	WHITE	CW

EARTHWORKER NOTE F.F.L. MAY VARY + OR - 100mm

TERMITE TREATMENT IS TO BE IN ACCORDANCE WITH NCC 2019 PART 3.1.4, 2.1.1 & 1.0.7 AS PER BUILDERS SPECIFICATION

NOTE:
 SET DOWN SHOWER RECESS BASE 30mm, REFLEX VALVE REQUIRED.

STORMWATER DISPOSAL BY BUILDER TO COUNCIL REQUIREMENTS (SOAKWELLS)

SITE CLASSIFICATION:
 TBC
 WIND CATEGORY: TBC
 COASTAL CONDITIONS: NO
 GAS AVAILABILITY: YES
 BUSHFIRE ATTACK: NO

SITEPLAN
 SCALE 1:200
 ORIGINAL PLAN SIZE: A3

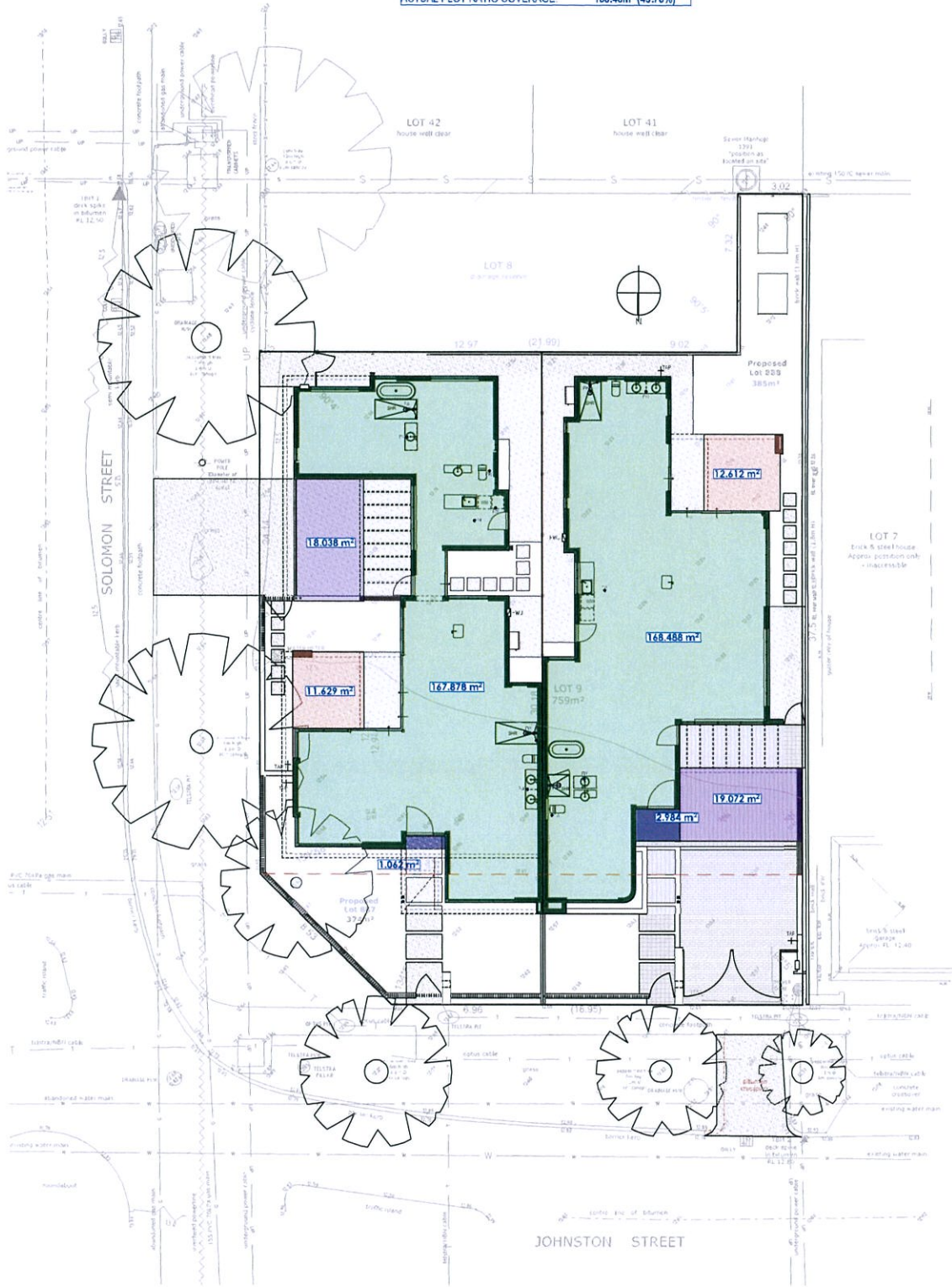
Base Mapping Prepared By The Land Division
 DATE: 11-09-2023
 REF: 23-0119-2
 CLIENT: Living Street Pty Ltd

THE LAND DIVISION
 100 BIRCH STREET, PEPPERMINT GROVE
 T: 08 9438 3232
 F: 08 9438 3232
 E: info@landdivision.qld.gov.au

LOT 9 ON DIAGRAM 22624
24 Johnston Street, Peppermint Grove
 CT 1210/777

IMPORTANT EXPLANATORY NOTES:
 1. Plan is prepared for the client named in the title block. 2. Sole purpose of plan is for presentation to WAPC for process of conditional approval. 3. Original lot dimensions taken from LTO survey plans. 4. Final lot dimensions, areas and number may vary due to WAPC requirements, government authority conditions and final field survey. 5. This plan is for the purpose of application and in no way represents WAPC conditional approval. 6. The Land Division does not accept liability for loss or damage to any person or corporation who may rely on this plan for any purpose. 7. Reps recommended before design commences if house is to be retained. 8. Approval is needed from The Land Division for the reproduction / copying of this plan.

PLOT RATIO CALCULATIONS:
 LOT 887 TOTAL AREA: 374M²
 5% OF SITE AREA: 18.70m² (5%)
 MAX PLOT RATIO COVERAGE: 187m² (50.00%)
 ACTUAL PLOT RATIO COVERAGE: 167.878m² (44.88%)
 LOT 888 TOTAL AREA: 385M²
 5% OF SITE AREA: 19.25m² (5%)
 MAX PLOT RATIO COVERAGE: 192.5m² (50.00%)
 ACTUAL PLOT RATIO COVERAGE: 168.48m² (43.76%)



PLOT RATIO
1:200

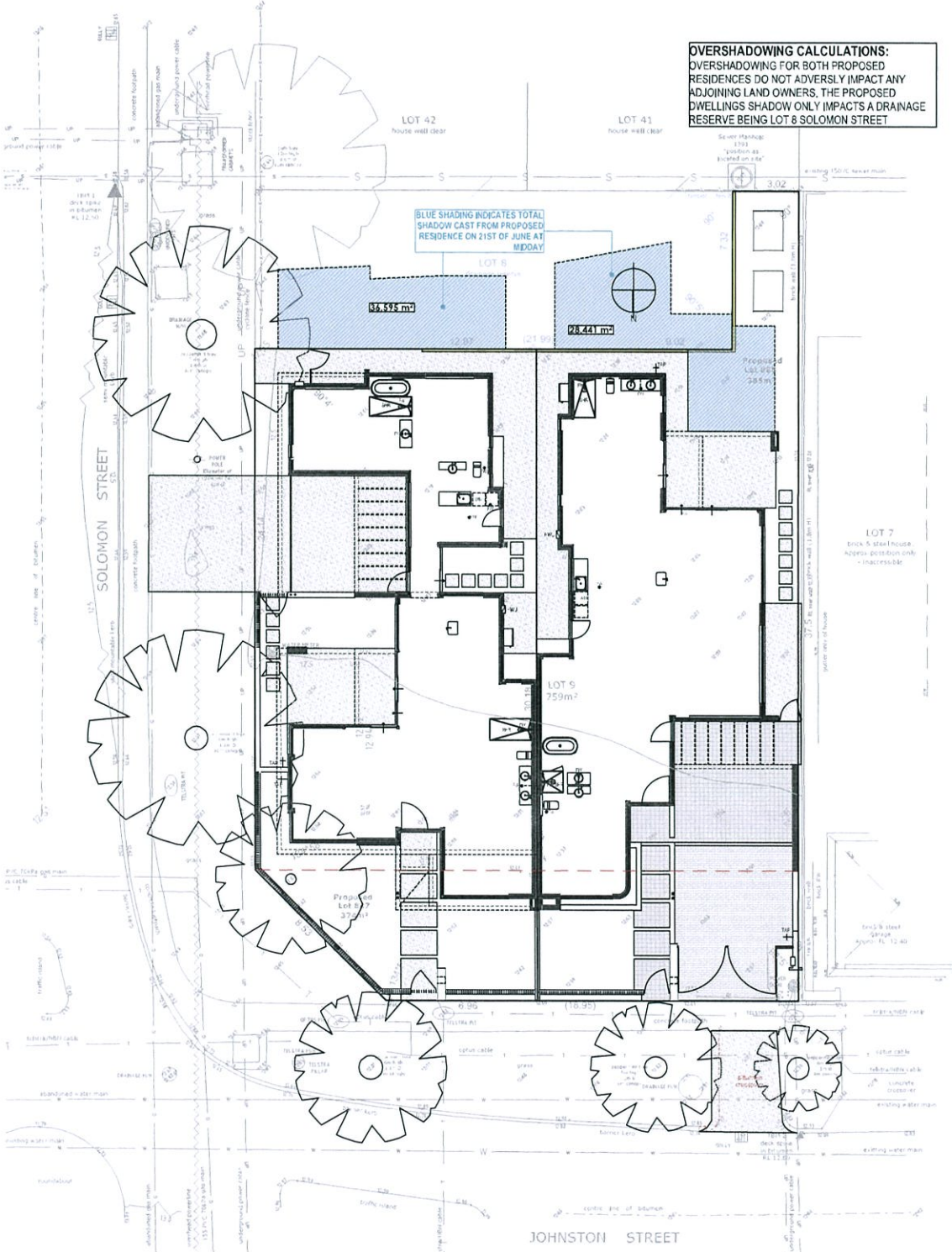
REVISION NO.	01	DRAWN BY:	
DRAWING NO.	4	CHECKED BY:	
		PROJECT NO.	
		PROJ DATE:	19/12/2023

SITE: Original Lot 9 (#24) Johnston Street, Peppermint Grove
LOCAL AUTHORITY: Shire of Peppermint Grove

CLIENT: Living Street PTY LTD
DRAWING TITLE: DA PROPOSAL Plot Ratio Calculations

REV ID	DESCRIPTION	DATE	NAME	CHK
01	DA PROPOSAL	13/12/2023	white	

WHITE ON WHITE



OVERSHADOWING CALCULATIONS:
 OVERSHADOWING FOR BOTH PROPOSED RESIDENCES DO NOT ADVERSELY IMPACT ANY ADJOINING LAND OWNERS, THE PROPOSED DWELLINGS SHADOW ONLY IMPACTS A DRAINAGE RESERVE BEING LOT 8 SOLOMON STREET

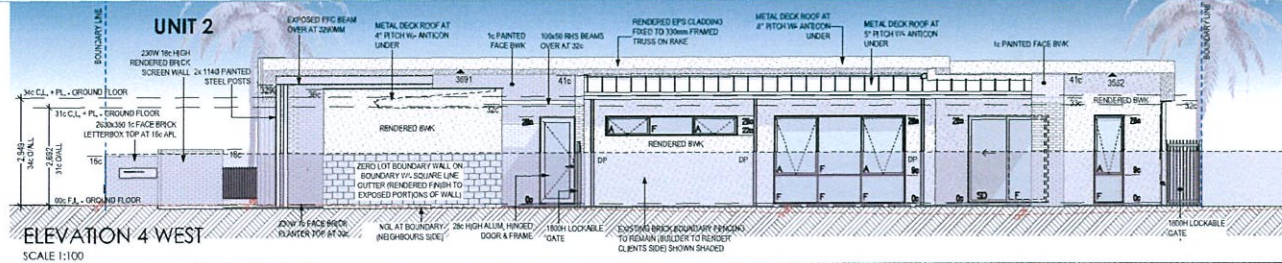
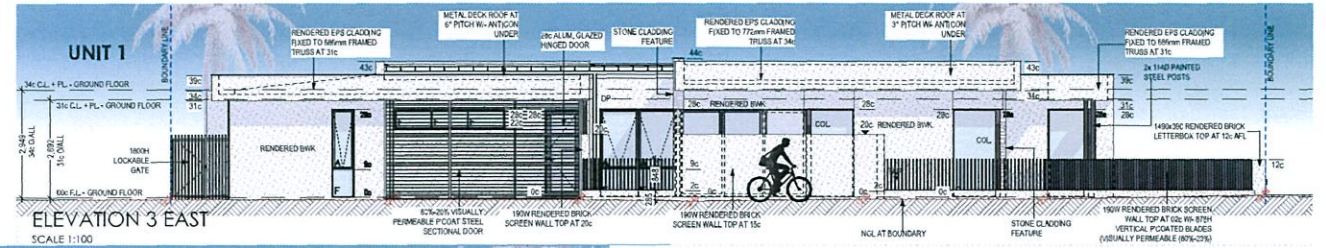
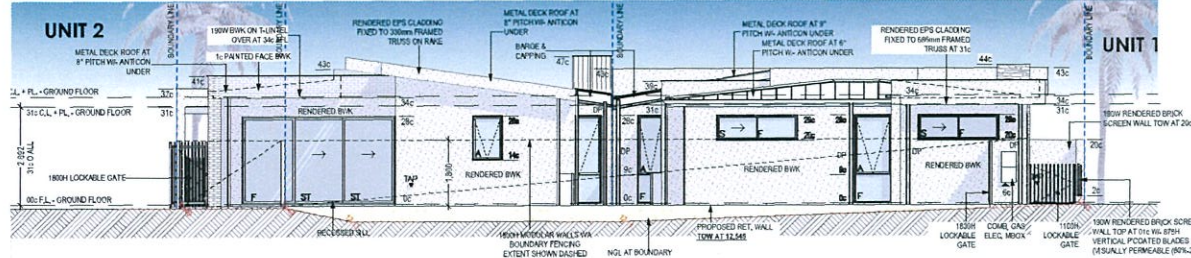
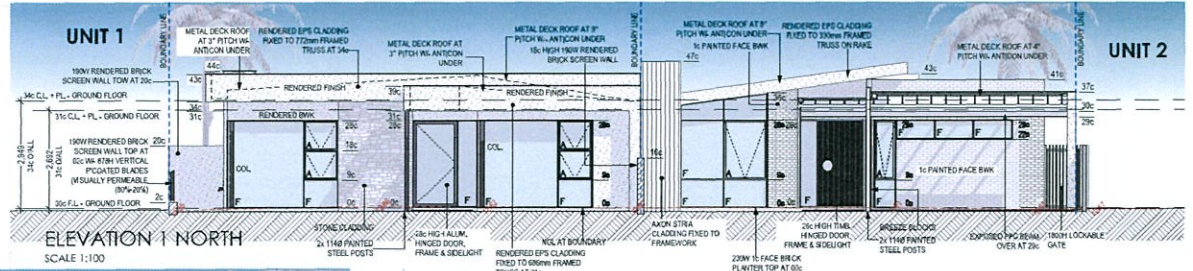
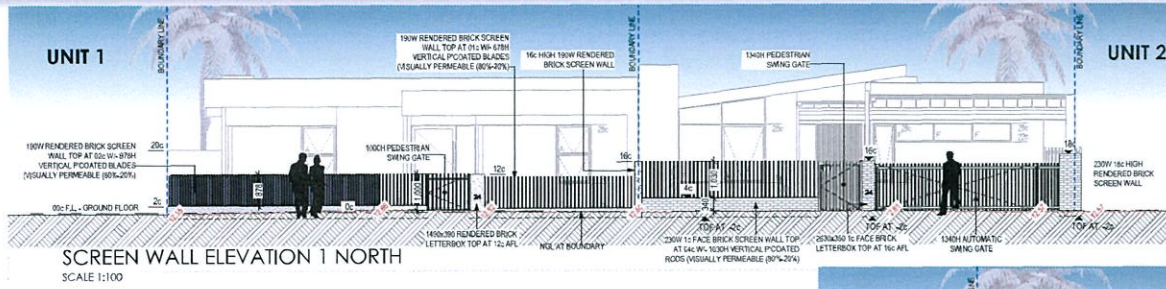
BLUE SHADING INDICATES TOTAL SHADOW CAST FROM PROPOSED RESIDENCE ON 21ST OF JUNE AT MIDDAY

OVERSHADOWING
1:200

REVISION NO.	02	DRAWN BY:	
DRAWING NO.	.5	CHECKED BY:	
SITE:	Original Lot 9 (#24) Johnston Street, Peppermint Grove		
LOCAL AUTHORITY:	Shire of Peppermint Grove		
CLIENT:	Living Street PTY LTD		
DRAWING TITLE:	DA PROPOSAL Overshadowing Plan		

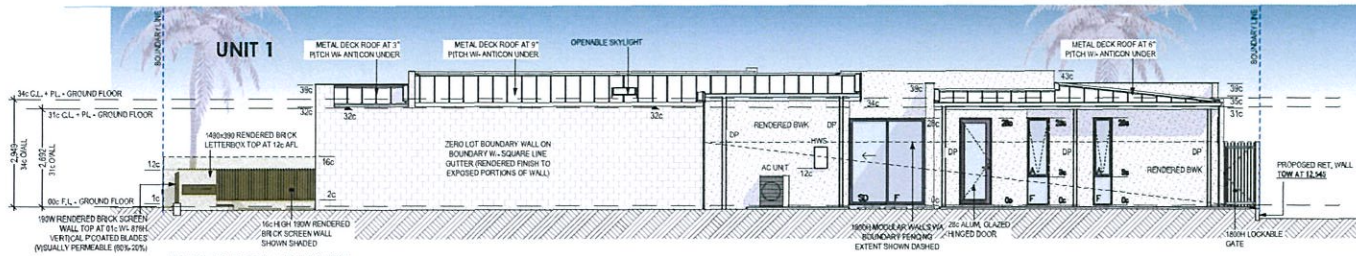
REV ID	DESCRIPTION	DATE	NAME	CHK
01	PROPOSAL	3/11/2023	white	
02	DA PROPOSAL	13/12/2023	white	

WHITE ON WHITE

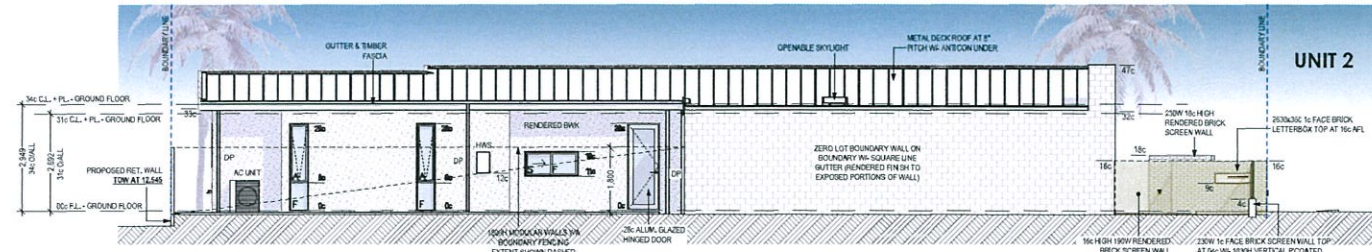


01	PROPOSAL	3/11/2023	white	CW
02	DA PROPOSAL	13/12/2023	white	CW
REV'D	DESCRIPTION	DATE	NAME	CHK

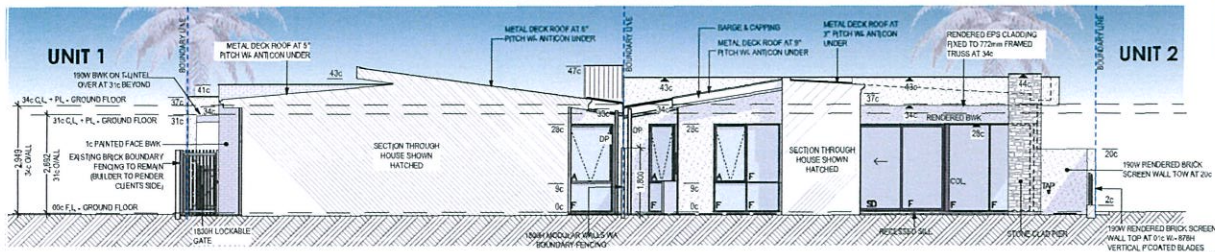
REVISION NO.	CHECKED BY:	CW
02	CHECKED BY:	CW
DRAWING NO.	PROJECT NO.	-
.9	FILED:	19/12/2023



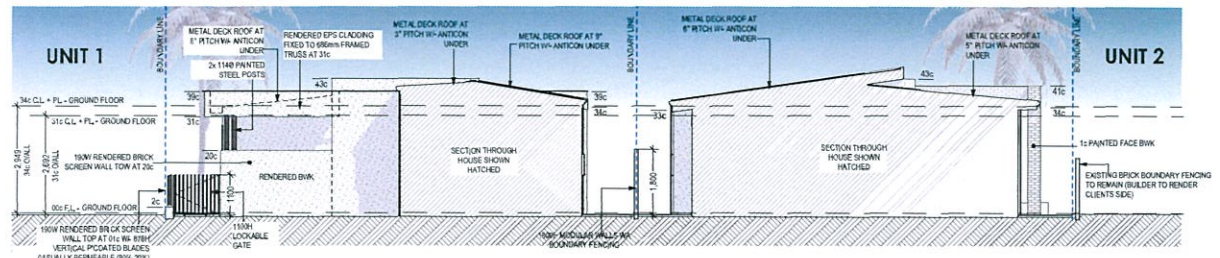
ELEVATION 5 WEST
SCALE 1:100



ELEVATION 6 EAST
SCALE 1:100



ELEVATION 7 SOUTH
SCALE 1:100



ELEVATION 8 NORTH
SCALE 1:100

01	PROPOSAL	3/11/2023	white
02	DA PROPOSAL	13/12/2023	white
REV#	DESCRIPTION	DATE	NAME

CLIENT:
Living Street PTY LTD

SITE:
Original Lot 9 (#24) Johnston Street, Peppermint Grove

LOCAL AUTHORITY:
Shire of Peppermint

DRAWING NO:
DA PROPOSAL
Elevations 2 A2

REVISION NO.	02	DRAWN BY:	
DRAWING NO.	.10	CHECKED BY:	
PROJECT NO.		DATE:	19/12/2023



Your Ref: 164061

13 October 2022

The Secretary
Western Australian Planning Commission
140 William Street, PERTH, WA, 6000
Via email: referrals@dplh.wa.gov.au

Attention: *Rosa Rigali*

Dear Madam,

WAPC Referral - Application No: 164061 - Lot 9 (24) JOHNSTON STREET, PEPPERMINT GROVE

The Shire of Peppermint Grove has assessed the proposed subdivision referred on 15 September 2023 and **does not support** the proposed subdivision of the subject land for the following reasons:

1. Minimum Site Area:

This application has been assessed to be in non-compliance with the average site area requirements of Table 1 of the R-Codes and no written justification to vary this development control has been provided.

It is acknowledged that the WAPC in consultation with the local government may vary a survey strata lot provided the variation is no more than 5% in area than that specified in Table 1 of the R-Codes. This application has been assessed to fall outside of those limits of discretion.

Specifically, Table 1 of the R-Codes prescribes an average lot area of 450m² that with the maximum permissible variation allowable under the design principles is 422.5m². It is the Shire's assessment that the average proposed lot size (taking into account the maximum permissible allowance for the truncation) should be a minimum of 389.5m².

According to the proposed plan of subdivision the lot sizes are 374m² and 385m². Proposed lot 887 is a corner lot for which the Shire understands that 20m² may be added to account for the truncation.

However, the subject land is zoned Residential R20 and occupies a combined area of 759m². The smallest R20 zoned lot in the Shire is in the order of 468m² which is significantly larger than the proposed lots.

In this regard, the application is assessed to be in non-compliance with the minimum requirements of State Planning Policy 7.3 (R-Codes) and inconsistent with the corresponding design principles, surrounding subdivision layout and the existing and planned neighbourhood character.

2. Resultant Future Built Form

The aims of the Shire's Local Planning Scheme No.4 seek to maintain and encourage a high-quality environment, preserve the Shire's amenity and protect the quality and characteristics of its streetscapes. Clause 32 of LPS No.4 prescribes additional development controls including a 0.5 plot ratio, which when combined with the irregular shape of proposed lot 888 would likely restrict the bulk and scale of the resultant future built forms in a way that optimises the site or meet the expectations of future owners.

In this regard it cannot be said that, if supported, the proposed lots will facilitate the same housing type and form established in the vicinity, nor contribute to the garden suburb character of the locality that is championed by the local planning policy framework and highly valued by the community.

Specifically, the proposal will result in a built form that does not meet the design principles of the R-Codes, namely the proposal will not:

- a) Ensure residential development meets community expectations regarding appearance and density;
- b) Contribute towards the character of streetscapes;
- c) Ensure that design and development is appropriately scaled, and is sympathetic to the scale of surrounding buildings, and the desired future character identified in local planning framework; and
- d) Optimise comfortable living, access to sunlight and solar energy to facilitate sustainable housing development with particular regard for place and local conditions.

Should the WAPC be of a mind to approve the subdivision, the Shire respectfully requests justification be provided as to how the application is compliant with the design principles for 5.1.1 Site area contained in State Planning Policy 7.3 (R-Codes).

In addition, the WAPC should consider imposing the following local government model subdivision conditions:

- W1 – Water supply; and
- W2 – Sewerage service

For more information, please telephone 9286 8606 or email: joel.gajic@peppermintgrove.wa.gov.au.

Yours faithfully,



Joel Gajic
Manager Development Services



Ordinary Council Meeting

8.1.3 – 54 (lot 50) Johnston Street

WITHDRAWN BY APPLICANT



Ordinary Council Meeting

8.3.1 – List of Accounts Paid December 2023

Accounts Paid - December 2023

Payment / Invoice	Date Description	Amount
1006634854 1 PO03517	09/12/23 HP Bright White 90gsm Inkjet Paper 610mm x 45m	88.54
	Total 3604	725.36
3660 - Iconic Property Services		
PSI032309 PO03477	10/12/23 3 hours cleaning at 2023 Carols by Candlelight 6.15-9.15pm	313.50
	Total 3660	313.50
3662 - OBJECTIVE CORPORATION LTD		
AU018225 PO03513	03/12/23 Objective Trapeze annual subscription	918.20
	Total 3662	918.20
3718 - Nice Design		
INV-4838 PO03496	06/12/23 Updating the honour board details at reception	132.00
	Total 3718	132.00
3735 - Vocus Ltd		
P1087073	01/12/23 Library WIFI Nov 2023	526.90
P1088435	01/12/23 Public Site A WIFI 1 Dec to 31 Dec 2023	1,043.90
	Total 3735	1,570.80
3783 - Chellew Hawley Pty Ltd t/as Sifting Sands		
INV-2054 PO03506	07/12/23 Playground sand clean	973.50
	Total 3783	973.50
3832 - Forms Express Pty Ltd		
247487	30/11/23 Rates Notices Nov 2023	370.98
247675	15/12/23 Annual licence - Welcome pack July 24 to June 25	1,265.00
	Total 3832	1,635.98
3868 - Dugite Earthmoving Pty Ltd T/as J&V Earthmoving		
INV-0760 PO03478	17/12/23 Footpath improvements (inc TMP)	15,968.70
	Total 3868	15,968.70
3878 - Market Creations Technology Pty Ltd T/as Intergrated ICT		
29706	30/11/23 MSA Grove Library - November 2023	1,045.88
29952	30/11/23 Enterprise License and Support 5 Year APL-Meraki MS120-24P	757.90
29705	30/11/23 Managed service agreement - Nov 2023	1,352.12
30065	30/11/23 Security management - Nov 2023	1,397.00
30156	18/12/23 Lenovo 2 in 1 laptop for Jeremy	2,436.50
	Total 3878	6,989.40
3892 - Telstra Limited		
K 960 488 521-5 DEC 23 407 4199 292 T311	10/12/23 Depot NBN 08 Dec 23	150.00
DEC 23 407 4199 284 10	10/12/23 Solar bench 10 Dec 23	149.96
DEC 24	10/12/23 Foreshore 10 Dec 23	107.00
	Total 3892	406.96
3919 - Drainflow Services Pty Ltd		
00016482 PO03280	14/12/23 Contract drainage gully educting services	3,033.25
00016504 PO03280	15/12/23 Contract drainage gully educting services	1,119.25
00016257 PO03280	18/12/23 Contract drainage gully educting services	8,816.23
	Total 3919	12,968.73
3923 - SupaFit Seat Covers Pty Ltd		
00107420 PO03527	13/12/23 Canvas seat covers - 1IBM076 Ford Ranger	303.60
	Total 3923	303.60
3943 - Pay@bilty Pty Ltd T/A Benefit@bilty		

Accounts Paid - December 2023

Payment / Invoice	Date Description	Amount
PJ000829	14/12/23 FORTNIGHT 2024-12 - From Payroll	661.11
PJ000832	28/12/23 FORTNIGHT 2024-13 - From Payroll	661.11
	Total 3943	1,322.22
3972 - Westcoast Community Centre		
231221 REFUND WESTCOAST	21/12/23 Refund of community hire fees to WCC	9,567.00
	Total 3972	9,567.00
3973 - Kool Kreative		
A9481 PO03534	21/12/23 Freeman Certificate copies for R Thomas	198.00
	Total 3973	198.00
483 - ROYAL FRESHWATER BAY YACHT CLUB		
1008536 PO03326	18/12/23 Christmas lunch 2023, lunch and drinks on consumption	4,610.50
	Total 483	4,610.50
52 - Iron Mountain Australia Group Pty Ltd		
AUD392074	30/11/23 Storage archive Nov 2023	15.77
	Total 52	15.77
660 - WORMALD Australia		
9104480 PO03315	12/12/23 Depot fire extinguisher testing	154.00
	Total 660	154.00
693 - Clean City Group Pty Ltd		
1604 PO03497	07/12/23 Ty's assistance at Carols by Candlelight 2023. 4pm-9.30pm	302.50
1607 PO03276	08/12/23 Waste - Bin Return Service	825.00
1605 PO03277	07/12/23 Park inspection and maintenance services - MHP	1,815.00
	Total 693	2,942.50
	Total EFT00557	142,530.93
EFT Payment - EFT00553		
3000 - SuperChoice Aware Superannuation		
PJ000821	02/11/23 FORTNIGHT 2024- 9 - From Payroll	4,822.60
PJ000825	16/11/23 FORTNIGHT 2024-10 - From Payroll	4,991.48
PJ000827	30/11/23 FORTNIGHT 2024-11 - From Payroll	4,754.33
NOVEMBER 2023	30/11/23 Superannuation Contribution	37,950.90
	Total 3000	52,519.31
	Total EFT00553	52,519.31
EFT Payment - EFT00556		
3029 - Australian Taxation Office		
	Total 3029	99,131.71
	Total EFT00556	99,131.71
EFT Payment - EFT00555		
3968 - Canteen Australia		
231204 REFUND CANTEEN	04/12/23 Refund for MHP booking	450.00
	Total 3968	450.00
	Total EFT00555	450.00
Grand Total - EFT Payment		521,202.07
		Sub-total EFT
		\$ 521,202.07
Other		
Other - DD00480		
123 - Synergy		
2081978376	11/12/23 Shire Office Electricity 22 Sept to 22 Nov 2023	362.46
	Total 123	362.46
	Total DD00480	362.46

Accounts Paid - December 2023

Payment / Invoice	Date Description	Amount
Other - DD00476		
123 - Synergy		
3000210288	24/11/23 Shire office electricity 27 Sept to 23 Nov 2023	267.17
	Total 123	267.17
	Total DD00476	267.17
<hr/>		
Other - DD00474		
123 - Synergy		
2029981953	17/11/23 Electricity - 14 Oct to 10 Nov 2023	2,926.83
	Total 123	2,926.83
	Total DD00474	2,926.83
<hr/>		
Other - DD00477		
123 - Synergy		
2029994901	04/12/23 Streetlights (2) MHP 28 Oct to 27 Nov 2023	39.25
	Total 123	39.25
	Total DD00477	39.25
<hr/>		
Other - DD00478		
3062 - WATER CORPORATION		
9001298479 0066	01/12/23 Drainage reserve at Johnston Street 23 Sept to 18 Nov 23	63.94
	Total 3062	63.94
	Total DD00478	63.94
<hr/>		
Other - DD00475		
3062 - WATER CORPORATION		
9001298815 0138	24/11/23 Drainage reserve at Johnston Street 22 Sept to 22 Nov 2023	621.08
	Total 3062	621.08
	Total DD00475	621.08
<hr/>		
Grand Total - D/D		Sub-total D/D
		\$ 4,280.73
<hr/>		
Other - CCP00046		
3084 - Shire Credit Cards -NAB Visa flexi purchase		
TW DEPOT 28 OCT TO 28 NOV	01/12/23 TW DEPOT 28 OCT TO 28 NOV 2023	630.25
RY DEPOT 28 OCT TO 28 NOV 2023	01/12/23 RY DEPOT 28 OCT TO 28 NOV 2023	955.07
SF CLS 28 OCT TO 28 NOV 2023	01/12/23 SF CLS 28 OCT TO 28 NOV 2023	1,981.15
LH ASL 28 OCT TO 28 NOV 2023	01/12/23 LH ASL 28 OCT TO 28 NOV 2023	5,003.46
DN MIS 28 OCT TO 28 NOV 2023	01/12/23 DN MIS 28 OCT TO 28 NOV 2023	1,377.91
NAB VISA FEES 28 OCT TO 28 NOV	01/12/23 NAB VISA FEES 28 OCT TO 28 NOV 2023	110.00
DB CEO 28 OCT TO 28 NOV 2023	01/12/23 DB CEO 28 OCT TO 28 NOV 2023	745.26
JG MDS 28 OCT TO 28 NOV 2023	01/12/23 JG MDS 28 OCT TO 28 NOV 2023	537.70
JC MDCS 28 OCT TO 28 NOV 2023	01/12/23 JC MDCS 28 OCT TO 28 NOV 2023	775.02
	Total 3084	12,115.82
	Total CCP00046	12,115.82
		Sub-total C/C
		\$ 12,115.82
<hr/>		
Grand Total - Other		16,396.55
		\$ 16,396.55

Grand Total Accounts paid - December 2023	\$ 537,598.62
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FlexiPurchase Account Statement

Statement for NAB

Statement Period: 28 Oct 2023 to 28 Nov 2023

Cardholder Name: Lance Hopkinson



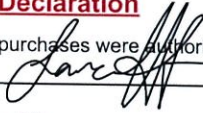
JSKR VISA Purchasing Card (Client Expenses)

Date	Details			Approval	Receipt Amount (\$AUD)		
	GL Code	CC Code	Department	Net	Tax	Gross	
27 Oct 2023	27250	139	1005	Approval Req'd	\$88.27	\$97.10	
	Purchase Officeworks 0604 ink and paper MPFC exhibition				\$8.83	\$97.10	
29 Oct 2023	28470	139	1106	Approval Req'd	\$228.18	\$251.00	
	Purchase Bigw Online adult books				\$22.82	\$251.00	
27 Oct 2023	27160	139	1005	Approval Req'd	\$99.09	\$109.00	
	Purchase Ple Computers new screen for local history				\$9.91	\$109.00	
31 Oct 2023	28473	139	1106	Approval Req'd	\$178.94	\$196.83	
	Purchase Sp Jb Hi-Fi Online adult dvds				\$17.89	\$196.83	
01 Nov 2023	28770	139	1106	Approval Req'd	\$42.82	\$47.10	
	Purchase Woolworths/Cottesloe Grov kitchen / jp supplies				\$4.28	\$47.10	
01 Nov 2023	62101	139	1106	Approval Req'd	\$1,472.73	\$1,620.00	
	Purchase Appliances Online washer dryer (Capex B003)				\$147.27	\$1,620.00	
31 Oct 2023	62101	139	1106	Approval Req'd	\$1,078.07	\$1,185.88	
	Purchase Digidirect replacement printer local history Capex (B003)				\$107.81	\$1,185.88	
02 Nov 2023	27250	139	1106	Approval Req'd	\$284.71	\$313.18	
	Purchase Cei Pty Limited book covering (ordered in August but not charged until November)				\$28.47	\$313.18	
07 Nov 2023	27160	129	1005	Approval Req'd	\$70.06	\$77.07	
	Purchase Paypro 448003688867 Photo Restoration Software				\$7.01	\$77.07	
08 Nov 2023	27250	139	1106	Approval Req'd	\$258.82	\$284.70	
	Purchase W.A. Library Supplie spine labels and barcode protectors				\$25.88	\$284.70	
09 Nov 2023	28770	139	1106	Approval Req'd	\$12.82	\$14.10	
	Purchase Woolworths/Cottesloe Grov library council staff training reward				\$1.28	\$14.10	

10 Nov 2023	Peppermint News Agc Gr	Peppermint	Approval Req'd	<input checked="" type="checkbox"/>	\$316.00
27180	139	1106	\$287.27	\$28.73	\$316.00
Purchase Peppermint News Agc monthly newspapers					
14 Nov 2023	Sp Jb Hi-Fi Online Southbank	Southbank	Approval Req'd	<input checked="" type="checkbox"/>	\$46.95
28473	139	1106	\$42.68	\$4.27	\$46.95
Purchase Sp Jb Hi-Fi Online adult dvds					
14 Nov 2023	Woolworths/Cottesloe Grov Cottesloe	Cottesloe	Approval Req'd	<input checked="" type="checkbox"/>	\$24.30
28770	139	1106	\$22.09	\$2.21	\$24.30
Purchase Woolworths/Cottesloe Grov kitchen					
16 Nov 2023	W.A. Library Supplie Forrestdale	Forrestdale	Approval Req'd	<input checked="" type="checkbox"/>	\$44.00
27250	139	1106	\$40.00	\$4.00	\$44.00
Purchase W.A. Library Supplie due date labels					
16 Nov 2023	Bunnings 483000 Claremont	Claremont	Approval Req'd	<input checked="" type="checkbox"/>	\$78.43
28770	139	1106	\$71.30	\$7.13	\$78.43
Purchase Bunnings 483000 paint/ repair display cases					
22 Nov 2023	Kmart Mulgrave	Mulgrave	Approval Req'd	<input checked="" type="checkbox"/>	\$78.00
28770	139	1106	\$70.91	\$7.09	\$78.00
Purchase Kmart storage for library kitchen					
23 Nov 2023	Canva* I03978-12644132 Surry Hills	Surry Hills	Approval Req'd	<input checked="" type="checkbox"/>	\$209.90
27160	129	1106	\$190.82	\$19.08	\$209.90
Purchase Canva* I03978-12644132 Canva software licence					
28 Nov 2023	Account Fees		No Appr Req'd	<input type="checkbox"/>	\$6.82
27130	139	1106	\$6.20	\$0.62	\$6.82
Account Fees Cc Fp User Fee bank charges					
27 Nov 2023	Woolworths/Cottesloe Grov Cottesloe	Cottesloe	Approval Req'd	<input checked="" type="checkbox"/>	\$3.10
28770	139	1106	\$2.82	\$0.28	\$3.10
Purchase Woolworths/Cottesloe Grov milk					
Total for this period:					\$5,003.46

Cardholder Declaration

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

Signature 

Dated 30 / 11 / 2023

Employee ID: 60

Approved By

Signature 

Dated 4/12/23 /

On Completion

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



Statement for NAB

Statement Period: 28 Oct 2023 to 28 Nov 2023
Cardholder Name: Donald Burnett



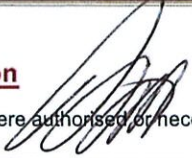
JSKR VISA Purchasing Card (Client Expenses)

Date	Details		Department	Approval	Receipt Amount (\$AUD)	
	GL Code	CC Code		Net	Tax	Gross
01 Nov 2023	Spotlight 104	Mandurah Nort	0403	Approval Req'd	<input checked="" type="checkbox"/>	\$8.50
27140	190	Purchase Spotlight 104 Frame		\$7.73	\$0.77	\$8.50
02 Nov 2023	Spotlight Pty Ltd	Sth Melbourne	0403	Approval Req'd	<input checked="" type="checkbox"/>	\$204.00
27140	190	Purchase Spotlight Pty Ltd Frames for Alston		\$185.45	\$18.55	\$204.00
06 Nov 2023	Woolworths/Cottesloe Grov	Cottesloe	0403	Approval Req'd	<input checked="" type="checkbox"/>	\$41.20
28280	190	Purchase Woolworths/Cottesloe Grov catering		\$37.45	\$3.75	\$41.20
07 Nov 2023	Woolworths/Cottesloe Grov	Cottesloe	0403	Approval Req'd	<input checked="" type="checkbox"/>	\$31.50
28280	190	Purchase Woolworths/Cottesloe Grov catering		\$28.64	\$2.86	\$31.50
06 Nov 2023	Subway Mosman Park	Mosman Park	0401	Approval Req'd	<input checked="" type="checkbox"/>	\$107.65
28280	190	Purchase Subway Mosman Park catering		\$97.86	\$9.79	\$107.65
17 Nov 2023	Wanewswpx	Osborne Park	0403	Approval Req'd	<input checked="" type="checkbox"/>	\$43.89
27140	190	Purchase Wanewswpx Alston		\$39.90	\$3.99	\$43.89
22 Nov 2023	Woolworths/Cottesloe Grov	Cottesloe	0401	Approval Req'd	<input checked="" type="checkbox"/>	\$61.80
28280	190	Purchase Woolworths/Cottesloe Grov catering		\$56.18	\$5.62	\$61.80
21 Nov 2023	Jacks Wholefoods & Claremont		0401	Approval Req'd	<input checked="" type="checkbox"/>	\$239.90
28280	190	Purchase Jacks Wholefoods & catering		\$218.09	\$21.81	\$239.90
28 Nov 2023	Account Fees		0403	No Appr Req'd	<input type="checkbox"/>	\$6.82
27130	190	Account Fees Cc Fp User Fee account fee		\$6.20	\$0.62	\$6.82

Total for this period: \$745.26

Cardholder Declaration

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

Signature 

Dated 19/12/23

Employee ID: 5

Approved By

Signature 

Dated 19/12/23

On Completion

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



Statement for NAB

Statement Period: 28 Oct 2023 to 28 Nov 2023

Cardholder Name: Stewart Farley



JSKR VISA Purchasing Card (Client Expenses)

Date		Details		Approval	Receipt Amount (\$AUD)	
Gl Code	CC Code	Department		Net	Tax	Gross
02 Nov 2023	Booktopia Pty Ltd Rhodes		Approved		<input checked="" type="checkbox"/>	\$675.02
28471	139	1106		\$613.65	\$61.37	\$675.02
Purchase Booktopia Pty Ltd Junior book purchases						
04 Nov 2023	Big W/Rockingham Road Spearwood		Approved		<input checked="" type="checkbox"/>	\$263.00
28471	139	1106		\$239.09	\$23.91	\$263.00
Purchase Big W/Rockingham Road Junior book purchases						
13 Nov 2023	Sp Fitzroy Readers North Fitzroy		Approved		<input checked="" type="checkbox"/>	\$202.60
28471	139	1106		\$184.18	\$18.42	\$202.60
Purchase Sp Fitzroy Readers Junior book purchases - special early reader box sets						
12 Nov 2023	Red Dot Stores High Wycombe		Approved		<input checked="" type="checkbox"/>	\$30.00
28520	139	1106		\$27.27	\$2.73	\$30.00
Purchase Red Dot Stores Lanyards for kids club						
14 Nov 2023	Big W/Rockingham Road Spearwood		Approved		<input checked="" type="checkbox"/>	\$394.00
28471	139	1106		\$358.18	\$35.82	\$394.00
Purchase Big W/Rockingham Road Junior book purchases						
16 Nov 2023	Booktopia Pty Ltd Rhodes		Approved		<input checked="" type="checkbox"/>	\$284.82
28471	139	1106		\$258.93	\$25.89	\$284.82
Purchase Booktopia Pty Ltd Junior book purchases						
18 Nov 2023	Booktopia Pty Ltd Rhodes		Approved		<input checked="" type="checkbox"/>	\$124.89
28471	139	1106		\$113.54	\$11.35	\$124.89
Purchase Booktopia Pty Ltd Junior book purchases						
28 Nov 2023	Account Fees		No Appr Req'd		<input type="checkbox"/>	\$6.82
27130	139	1106		\$6.20	\$0.62	\$6.82
Account Fees Cc Fp User Fee rosalind.burley@gmail.com						
Total for this period:						\$1,981.15

Cardholder Declaration

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

Signature Stewart Farley

Dated 4 / 12 / 23

Employee ID: 63

Approved By

Signature  _____

Dated 4 / 12 / 23

On Completion

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



Statement for NAB

Statement Period: 28 Oct 2023 to 28 Nov 2023

Cardholder Name: Robert Young



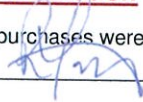
JSKR VISA Purchasing Card (Client Expenses)

Date	Details		Approval	Receipt Amount (\$AUD)		
	GL Code	CC Code		Department	Net	Tax
30 Oct 2023	Coles Express 6919 Mosman Park		Approved		<input checked="" type="checkbox"/>	\$131.26
	28360	139	1201	\$119.33	\$11.93	\$131.26
	Purchase Coles Express 6919 Ute Fuel					
01 Nov 2023	Batteryworld Oconnor O'Connor		Approved		<input checked="" type="checkbox"/>	\$349.70
	28500	139	1201	\$317.91	\$31.79	\$349.70
	Purchase Batteryworld Oconnor Speed Sign Batteries					
01 Nov 2023	Bunnings 453000 O'Connor		Approved		<input checked="" type="checkbox"/>	\$6.15
	27140	139	1201	\$5.59	\$0.56	\$6.15
	Purchase Bunnings 453000 Office pic mounts					
03 Nov 2023	Total Tools Oconnor O'Connor		Approved		<input checked="" type="checkbox"/>	\$42.15
	28350	139	1201	\$38.32	\$3.83	\$42.15
	Purchase Total Tools Oconnor Depo tools					
06 Nov 2023	Coles Express 6919 Mosman Park		Approved		<input checked="" type="checkbox"/>	\$132.05
	28360	139	1201	\$120.05	\$12.00	\$132.05
	Purchase Coles Express 6919 Ute Fuel					
09 Nov 2023	Jaycar Osborne Park Osborne Park		Approved		<input checked="" type="checkbox"/>	\$29.90
	28350	139	1201	\$27.18	\$2.72	\$29.90
	Purchase Jaycar Osborne Park mower power					
14 Nov 2023	Total Tools Oconnor O'Connor		Approval Req'd		<input checked="" type="checkbox"/>	\$22.15
	28350	139	1201	\$20.14	\$2.01	\$22.15
	Purchase Total Tools Oconnor Workshop tools					
15 Nov 2023	Coles Express 6919 Mosman Park		Approval Req'd		<input checked="" type="checkbox"/>	\$124.74
	28360	139	1201	\$113.40	\$11.34	\$124.74
	Purchase Coles Express 6919 Ute Fuel					
28 Nov 2023	Account Fees		No Appr Req'd		<input type="checkbox"/>	\$6.82
	27130	139	1201	\$6.20	\$0.62	\$6.82
	Account Fees Cc Fp User Fee Bank Fees					

27 Nov 2023	Coles Express 6919 Mosman Park		Approval Req'd <input checked="" type="checkbox"/>		\$110.15
28360	139	1201		\$100.14	\$10.01
	Purchase Coles Express 6919 Ute Fuel				\$110.15
Total for this period:					\$955.07

Cardholder Declaration

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

Signature 

Dated 29 / 11 / 2023

Employee ID: RY

Approved By

Signature 

Dated 29 / 11 / 2023

On Completion

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



Statement for NAB

Statement Period: 28 Oct 2023 to 28 Nov 2023

Cardholder Name: Tim Whitham



JSKR VISA Purchasing Card (Client Expenses)

Date	Details		Approval	Receipt Amount (\$AUD)		
	GL Code	CC Code		Department	Net	Tax
31 Oct 2023	28270	139	1104	Approved	\$73.24	\$80.56
	Purchase Stratagreen Sprayer part.				\$7.32	\$80.56
02 Nov 2023	28270	139	1104	Approved	\$113.91	\$125.30
	Purchase Bunnings 483000 Hardware.				\$11.39	\$125.30
07 Nov 2023	28360	139	1104	Approved	\$78.92	\$86.81
	Purchase Ampol Mosman Pa 55363f Loader Fuel.				\$7.89	\$86.81
09 Nov 2023	28270	139	1104	Approved	\$55.69	\$61.26
	Purchase Bunnings 483000 Hardware.				\$5.57	\$61.26
10 Nov 2023	28360	139	1104	Approved	\$137.26	\$150.99
	Purchase Ampol Mosman Pa 55363f Ute Fuel.				\$13.73	\$150.99
14 Nov 2023	28270	139	1104	Approved	\$38.82	\$42.70
	Purchase Bunnings 483000 Hardware.				\$3.88	\$42.70
24 Nov 2023	28270	139	1104	Approved	\$68.92	\$75.81
	Purchase Bunnings 483000 Hardware.				\$6.89	\$75.81
28 Nov 2023	27130	190	0403	No Appr Req'd	\$6.20	\$6.82
	Account Fees Cc Fp User Fee Account fees.				\$0.62	\$6.82
Total for this period:						\$630.25

Cardholder Declaration

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

Signature

Dated 1 / 12 / 2023

Employee ID: TW

Approved By

Signature  _____

Dated 30 / 11 / 2023

On Completion

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



FlexiPurchase Account Statement

Statement for NAB

Statement Period: 28 Oct 2023 to 28 Nov 2023
Cardholder Name: Jeremy Clapham



JSKR VISA Purchasing Card (Client Expenses)

Table with columns: Date, Details (GL Code, CC Code, Department), Approval, Receipt, Amount (\$AUD) (Net, Tax, Gross). Rows include transactions for 02 Nov 2023, 08 Nov 2023, 16 Nov 2023, and 28 Nov 2023, ending with a Total for this period of \$775.02.

Cardholder Declaration

I declare that all purchases were authorised or necessarily incurred on behalf of the company.
Signature [Signature] Dated 18/12/23
Employee ID: E0031

Approved By

Signature [Signature] Dated 22 / 12 / 2023

On Completion

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



**FlexiPurchase
Account Statement**

Statement for NAB

Statement Period: 28 Oct 2023 to 28 Nov 2023
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
20 Nov 2023	27140	119	Home Affairs - Online Southport 1002	Approval Req'd	\$387.16	\$425.88	\$425.88
			Purchase Home Affairs - Online Department of Home Affairs 407 Trainee Visa sponsorship application fee				
28 Nov 2023	Not Coded	Not Coded	Account Fees Not Coded	No Appr Req'd	\$6.20	\$6.82	\$6.82
			Account Fees Cc Fp User Fee				27130/0403/129
27 Nov 2023	Not Coded	Not Coded	Planning Institute Of Aus Barton Not Coded	Approval Req'd	\$95.45	\$105.00	\$105.00
			Purchase Planning Institute Of Aus				27260/0403/129
Total for this period:						\$537.70	

Cardholder Declaration

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

Signature Joel on sick leave Dated ___/___/___

Employee ID: E0020

Approved By [Signature] Signed as Joel is off on sick leave
Signature _____ Dated 20/12/23

On Completion

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Statement for NAB

Statement Period: 28 Oct 2023 to 28 Nov 2023

Cardholder Name: Donovan Norgard

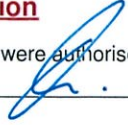


JSKR VISA Purchasing Card (Client Expenses)

Date		Details		Approval	Receipt Amount (\$AUD)	
GL Code	CC Code	Department		Net	Tax	Gross
26 Oct 2023	Cottesloe Medical	Ct Cottesloe	Approval Req'd	<input checked="" type="checkbox"/>	\$75.00	
28845	129	1104	\$68.18	\$6.82	\$75.00	
Purchase Cottesloe Medical Ct Medical consultation - TW						
29 Oct 2023	Ampol Melville 55467fv	Melville	Approval Req'd	<input checked="" type="checkbox"/>	\$119.58	
28360	129	1104	\$108.71	\$10.87	\$119.58	
Purchase Ampol Melville 55467fv Fuel						
03 Nov 2023	Bp Exp Myaree 1840	Myaree	Approval Req'd	<input checked="" type="checkbox"/>	\$107.93	
28360	129	1104	\$98.12	\$9.81	\$107.93	
Purchase Bp Exp Myaree 1840 Fuel						
08 Nov 2023	Bunnings 317000	Melville	Approval Req'd	<input checked="" type="checkbox"/>	\$88.00	
28845	129	1104	\$80.00	\$8.00	\$88.00	
Purchase Bunnings 317000 Storage crates - Depot						
09 Nov 2023	Total Tools Oconnor	O'Connor	Approval Req'd	<input checked="" type="checkbox"/>	\$39.95	
28830	129	1104	\$36.32	\$3.63	\$39.95	
Purchase Total Tools Oconnor Klein non-contact voltage tester						
09 Nov 2023	Ampol Mosman Pa 55363f	Mosman Park	Approval Req'd	<input checked="" type="checkbox"/>	\$171.12	
28360	129	1104	\$155.56	\$15.56	\$171.12	
Purchase Ampol Mosman Pa 55363f Fuel						
16 Nov 2023	Ampol Mosman Pa 55363f	Mosman Park	Approval Req'd	<input checked="" type="checkbox"/>	\$113.70	
28360	129	1104	\$103.36	\$10.34	\$113.70	
Purchase Ampol Mosman Pa 55363f Fuel						
16 Nov 2023	Department Of Transpor	Perth	Approval Req'd	<input checked="" type="checkbox"/>	\$415.70	
28480	129	1104	\$377.91	\$37.79	\$415.70	
Purchase Department Of Transpor Registration 1HSL026						
20 Nov 2023	Surjtec Pty Ltd	Osborne Park	Approval Req'd	<input checked="" type="checkbox"/>	\$88.00	
28845	129	1104	\$80.00	\$8.00	\$88.00	
Purchase Surjtec Pty Ltd Depot archive storage crates						
23 Nov 2023	7-Eleven 3010	Bibra Lake	Approval Req'd	<input checked="" type="checkbox"/>	\$152.11	
28360	129	1104	\$138.28	\$13.83	\$152.11	
Purchase 7-Eleven 3010						

Fuel					
28 Nov 2023	Account Fees		No Appr Req'd	<input checked="" type="checkbox"/>	\$6.82
27130	129	1104	\$6.20	\$0.62	\$6.82
Account Fees Cc Fp User Fee					
Bank fees					
Total for this period:					\$1,377.91

Cardholder Declaration

I declare that all purchases were authorised or necessarily incurred on behalf of the company.
 Signature  Dated 29 / 11 / 2023

Employee ID: 169

Approved By

Signature  Dated 30/11/23 /

On Completion

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



Ordinary Council Meeting

8.3.2 – List of Accounts Paid
January 2024

Accounts Paid - January 2024

Payment / Invoice	Date	Description	Amount
EFT Payment			
EFT Payment - EFT00559			
162 - Western Metropolitan Regional Council			
INV-81724	21/12/23	SoPG2023-24H2 Service delivery charge - 1 Jan 24 to 30 Jun 24	32,538.70
		Total 162	32,538.70
3048 - Western Australian Local Government Assoc. (WALGA)			
SI-008530	21/12/23	Procurement and Contract Essentials	638.00
PO03530	21/12/23	Procurement and Contract Essentials	638.00
SI-008529	21/12/23	Procurement and Contract Essentials	638.00
PO03530	21/12/23	Procurement and Contract Essentials	638.00
SI-008528	21/12/23	Procurement and Contract Essentials	638.00
PO03530	21/12/23	Procurement and Contract Essentials	638.00
SI-008440	21/12/23	Understanding Local Government	385.00
PO03464			
		Total 3048	2,299.00
3120 - Westbooks			
339437 PO03499	21/12/23	Adult books selected online	125.44
		Total 3120	125.44
3124 - WA TREASURY CORPORATION			
LOAN REPAYMENT	28/12/23	LOAN REPAYMENT SCHEDULE - DECEMBER	41,700.34
		Total 3124	41,700.34
3149 - Cr Charles Hohnen			
CR C HOHNEN 2ND QRT 2023/24	02/01/24	CR C HOHNEN 2NDQRT 2023/24 DEP. PRES ALLOW	2,678.00
		Total 3149	2,678.00
3150 - Cr Karen Farley			
CR K FARLEY 2ND QRT 2023/24	02/01/24	CR K FARLEY 2ND QRT 2023/24 PRES. ALLOWANCE	6,862.00
		Total 3150	6,862.00
3152 - Cr Peter Macintosh			
CR P MACINTOSH 2ND QRT 2023/24	02/01/24	CR P MACINTOSH 2ND QRT 2023/24 SITTING FEE	2,745.00
		Total 3152	2,745.00
3167 - SHINE COMMUNITY SERVICES			
36727	01/01/24	Combined Councils Contribution 23-24 (1 Jan 24 to 30 Jun 24) - 6 months of 50%	9,995.15
		Total 3167	9,995.15
3357 - Fasta Couriers & Taxi Trucks			
291498	15/12/23	Courier of agenda to Subiaco 8/12/24	95.30
		Total 3357	95.30
3453 - SHRED-X PTY LTD			
02165199	31/12/23	240L Security Bin Swap/ Container Rent Jan 24	61.62
		Total 3453	61.62
3626 - Cr Doug Jackson			
CR D JACKSON 2ND QRT 2023/24	02/01/24	CR D JACKSON 2ND QRT 2023/24 SITTING FEE	2,745.00
		Total 3626	2,745.00
3627 - Cr Patrick Dawkins			
CR P DAWKINS 2ND QTR 2023/24	02/01/24	CR P DAWKINS 2ND QTR 2023/24 SITTING FEE	3,533.00
		Total 3627	3,533.00
3682 - OFFICE OF THE AUDITOR GENERAL (OAG WA)			
INV-1030	20/12/23	Fee for attest audit year ended 30 June 2023	30,250.00
		Total 3682	30,250.00
3786 - Profounder Turfmaster Pty Ltd			
INV-1272 PO03278	02/01/24	Mowing - Manners Hill Park	3,465.00

Accounts Paid - January 2024

Payment / Invoice	Date Description	Amount
Total 3786		3,465.00
3878 - Market Creations Technology Pty Ltd T/as Intergrated ICT		
30064	30/12/23 Managed endpoint protection	701.25
Total 3878		701.25
3949 - Cr Emerald Bond		
CR E BOND 2ND QRT 2023/24	02/01/24 CR E BOND 2ND QRT 2023/24 SITTING FEE	1,961.00
Total 3949		1,961.00
3950 - Cr Jessamy Mahony		
CR J MAHONEY 2ND QRT 2023/24	02/01/24 CR J MAHONEY 2ND QRT 2023/24 SITTING FEE	1,961.00
Total 3950		1,961.00
3957 - Office National Perth CBD		
966717 PO03441	01/01/24 OXLEY Product: 7035565 MP4WI - Drawers	521.42
Total 3957		521.42
428 - TOWN OF CLAREMONT		
489	14/12/23 TOC WHS Officer Shared resource - payroll costs 1/7/23 to 19/11/23	14,986.58
Total 428		14,986.58
Total EFT00559		159,224.80
EFT Payment - EFT00560		
162 - Western Metropolitan Regional Council		
M-2401230	31/12/23 WMRC Tip Passes	5,382.29
VV231231-4	31/12/23 Verge Valet December 2023	2,390.42
Total 162		7,772.71
2414 - Open Systems Technology Pty Ltd (Council First)		
SI008156	08/12/23 Microsoft Azure Nov 2023	871.38
SI008209	12/01/24 Avepoint Cloud Backup Jan 2024	111.38
SI008186	21/12/23 Professional Services - Nov 2023	1,809.50
SI008196	22/12/23 Additional CouncilFirst Subscription Melissa Jan 24	214.50
SI008202	09/01/24 Microsoft Azure Dec 2023	854.34
SI008210	12/01/24 Jet Reports Subscription 240124-230224	374.00
SI008208	12/01/24 CouncilFirst Subscription Feb 2023	7,365.84
SI008222	16/01/24 Professional services - Dec 2023	4,653.00
Total 2414		16,253.94
300 - VEOLIA RECYCLING & RECOVERY (PERTH) PTY LTD		
167037	31/12/23 Residential waste - customer service	16,287.19
Total 300		16,287.19
3002 - Winc Australia Pty Ltd		
9044389740 PO03544	17/01/24 stationery as selected online	370.91
Total 3002		370.91
3013 - Heritage Tree Surgeons		
60012 PO03384	12/01/24 Various pruning and removals as per audit	8,250.00
Total 3013		8,250.00
3027 - PORT PRINTING		
INV092735 PO03501	05/12/23 2023 Printing Carols by Candlelight Song books x 300	675.40
Total 3027		675.40
3044 - DU Electrical Pty Ltd		
00017837 PO03525	08/01/24 Admin building rainwater flow meter	1,483.90
Total 3044		1,483.90
3045 - DORMAKABA AUSTRALIA PTY LTD		
35WA1163055	08/12/23 Automatic public car park access gate non-scheduled service	242.00

Accounts Paid - January 2024

Payment / Invoice	Date Description	Amount
Total 3045		242.00
3048 - Western Australian Local Government Assoc. (WALGA)		
SI-008441 PO03464	21/12/23 Understanding Local Government	385.00
SI-008538 PO03464	21/12/23 Understanding Local Government	3,036.00
Total 3048		3,421.00
3051 - TEMPTATIONS CATERING		
E28085 PO03343	01/12/23 Council Meetings Catering 23/24	459.36
Total 3051		459.36
3057 - CTI Couriers		
CISC4644520	31/12/23 Courier Library Van Dec 2023	454.58
Total 3057		454.58
3061 - DOT OPERATING ACCOUNT (DEPT OF TRANSPORT - DOI REGO SEARCHES)		
8050288	12/01/24 DOT - Searches Jan 2024	4.40
Total 3061		4.40
3660 - Iconic Property Services		
PSI032483 PO03391	01/12/23 Consumable for Office	1,355.09
Total 3660		1,355.09
3682 - OFFICE OF THE AUDITOR GENERAL (OAG WA)		
INV-1101	29/12/23 Certification fee for the Roads to Recovery funding - 30 June 2022	1,100.00
INV-1102	29/12/23 Certification fee for the Roads to Recovery funding - 30 June 2022	1,100.00
Total 3682		2,200.00
3735 - Vocus Ltd		
P1100411	01/01/24 Library Public WIFI 01 Jan to 31 Jan 24	1,043.90
P1099046	01/01/24 Library Site A Public WIFI 01 Jan to 31 Jan 24	526.90
P1099523	01/01/24 Shire Admin WIFI January 2024	603.90
8094-020124	02/01/24 Yealink Phones 1/01/24-1/02/24	590.06
Total 3735		2,764.76
3868 - Dugite Earthmoving Pty Ltd T/as J&V Earthmoving		
INV-0761 PO03463	17/12/23 Roadworks and kerbing	6,886.00
Total 3868		6,886.00
3878 - Market Creations Technology Pty Ltd T/as Intergrated ICT		
30465	29/12/23 Backup Storage per GB Dec 2023	333.77
30391	27/12/23 Managed Endpoint Protection Admin Dec 23	1,397.00
30390	27/12/23 Managed Endpoint Protection Dec 23	734.25
30346	22/12/23 Managed Service Agreement Dec 23	1,054.13
30345	22/12/23 Managed Service Agreement Dec 23	1,352.12
Total 3878		4,871.27
3892 - Telstra Limited		
4074199284 T311 10 JAN 24	10/01/24 Foreshore Retic 10 Jan 2024	107.00
K448126431-1	08/01/24 Depot NBN 08 Jan 2024	150.00
4074199292 JAN 24	10/01/24 Solar bench 10 Jan 2024	112.75
Total 3892		369.75
3943 - Pay@bility Pty Ltd T/A Benefit@bility		
PJ000836	11/01/24 FORTNIGHT 2024-14 - From Payroll	661.11
Total 3943		661.11
3951 - Metal Artwork Badges D&L Studio Pty Ltd		
23134 PO03531	21/12/23 Dyna Gold Aluminium staff badges	70.29

Accounts Paid - January 2024

Payment / Invoice	Date	Description	Amount
Total 3951			70.29
3973 - Kool Kreative			
A9481 PO03543	21/12/23	Design and print Honorary Freeman Certificates	198.00
Total 3973			198.00
3975 - Gail Spiers			
240112 REFUND G SPIERS	08/12/23	Refund- duplicate payment for BA2023/00026	1,183.22
Total 3975			1,183.22
516 - McLeods Barristers & Solicitors			
133530	22/12/23	Matter No: 51457 McComish V Shire - DR 116 of 2023	779.35
Total 516			779.35
52 - Iron Mountain Australia Group Pty Ltd			
AUD408183	31/12/23	Storage Archive December 2023	15.77
Total 52			15.77
693 - Clean City Group Pty Ltd			
1615 PO03276	11/01/24	Waste - Bin Return Service	1,100.00
1616 PO03276	15/01/24	Waste - Bin Return Service	825.00
Total 693			1,925.00
867 - Dept of Mines Industry Regulation & Safety (DMIRS)			
240112 BSL DECEMBER 23	12/01/24	BA2023/00039 30 R Leake Street	353.25
Total 867			353.25
883 - Fujifilm Business Innovations Australia Pty Ltd			
CV985279	31/12/23	AP6C3371-4 SN:523608 1/10/23 to 31/12/23	2,424.98
QD704118	14/12/23	AP7C6673-T SN:250981 15/01/24-14/04/24	1,301.30
MV956725	04/12/23	Digitisation of Approvals	16,407.03
MV973404	19/12/23	Digitisation of Approvals	7,628.09
Total 883			27,761.40
Total EFT00560			107,069.65
EFT Payment - EFT00558			
3000 - SuperChoice Aware Superannuation			
PJ000829	14/12/23	FORTNIGHT 2024-12 - From Payroll	4,739.74
PJ000832	28/12/23	FORTNIGHT 2024-13 - From Payroll	4,851.71
DECEMBER 2023	28/12/23	Superannuation Contribution	25,381.53
Total 3000			34,972.98
Total EFT00558			34,972.98
EFT Payment - EFT00561			
3029 - Australian Taxation Office			
PJ000829	14/12/23	FORTNIGHT 2024-12 - From Payroll	19,055.57
PJ000832	28/12/23	FORTNIGHT 2024-13 - From Payroll	19,123.57
	01/01/24	GST Settlement	4,571.00
	01/01/24	GST Settlement	32,393.00
2024 FBT 3RD QTR OCT-DEC	19/01/24	2024 FBT 3RD QTR OCT-DEC	2,883.00
Total 3029			13,240.14
Total EFT00561			13,240.14
Grand Total - EFT Payment			314,507.57
			Sub-total EFT
			\$ 314,507.57
Other			
Other - DD00479			
123 - Synergy			
3000211915	22/12/23	MHP Pump 23 Sept to 24 Nov 2023	1,705.15
Total 123			1,705.15

Accounts Paid - January 2024

Payment / Invoice	Date Description	Amount
Total DD00479		1,705.15
Grand Total - EFT Payment		1,705.15
		Sub-total D/D
		\$ 1,705.15
Other - BPAY305		
3177 - ALINTA ENERGY 110001397 - DEC 23	29/12/23 Gas supply 26 Sept 23 to 22 Dec 23	40.05
Total 3177		40.05
Total BPAY305		40.05
Other - BPAY306		
3178 - DEPT OF TRANSPORT (Registration VEHICLE SERVICES) 240101 ALL FLEET RENEWAL 2024	01/01/24 All Fleet Annual Registration Renewal 2024	676.30
Total 3178		676.30
Total BPAY306		676.30
Other - BPAY307		
3178 - DEPT OF TRANSPORT (Registration VEHICLE SERVICES) 231219 JETTY RENEWAL	19/12/23 Jetty renewal -1898 2024	45.10
Total 3178		45.10
Total BPAY307		45.10
		Sub-total BPAY
Grand Total - BPAY		45.10
		\$ 761.45
Other - CCP00047		
3084 - Shire Credit Cards -NAB Visa flexi purchase		
LH ALS 29 NOV TO 28 DEC 2023	01/01/24 LH ALS 29 NOV TO 28 DEC 2023	818.79
DB CEO 29 NOV TO 28 DEC 2023	01/01/24 DB CEO 29 NOV TO 28 DEC 2023	1,202.37
RY DEPOT 29 NOV TO 28 DEC 2023	01/01/24 RY DEPOT 29 NOV TO 28 DEC 2023	658.83
DN MIS 29 NOV TO 28 DEC 2023	01/01/24 DN MIS 29 NOV TO 28 DEC 2023	608.82
JC MSSC 29 NOV TO 28 DEC 2023	01/01/24 JC MSSC 29 NOV TO 28 DEC 2023	1,485.60
JG MDS 29 NOV TO 28 DEC 2023	01/01/24 JG MDS 29 NOV TO 28 DEC 2023	179.20
SF CLS 29 NOV TO 28 DEC 2023	01/01/24 SF CLS 29 NOV TO 28 DEC 2023	1,969.25
TW DEPOT 29 NOV TO 28 DEC 2023	01/01/24 TW DEPOT 29 NOV TO 28 DEC 2023	745.85
NAB VISA FEES 29 NOV TO 28 DEC 2023	01/01/24 NAB VISA FEES 29 NOV TO 28 DEC 2023	110.00
Total 3084		7,778.71
Total CCP00047		7,778.71
		Sub-total C/C
		\$ 7,778.71
Grand Total - Other		10,245.31
		\$ 10,245.31
Grand Total Accounts paid - January 2024		\$ 324,752.88

Accounts Paid - January 2024

Payment / Invoice	Date	Description	Amount
EFT Payment			
EFT Payment - EFT00559			
162 - Western Metropolitan Regional Council			
INV-81724	21/12/23	SoPG2023-24H2 Service delivery charge - 1 Jan 24 to 30 Jun 24	32,538.70
		Total 162	32,538.70
3048 - Western Australian Local Government Assoc. (WALGA)			
SI-008530	21/12/23	Procurement and Contract Essentials	638.00
PO03530	21/12/23	Procurement and Contract Essentials	638.00
SI-008529	21/12/23	Procurement and Contract Essentials	638.00
PO03530	21/12/23	Procurement and Contract Essentials	638.00
SI-008528	21/12/23	Procurement and Contract Essentials	638.00
PO03530	21/12/23	Procurement and Contract Essentials	638.00
SI-008440	21/12/23	Understanding Local Government	385.00
PO03464	21/12/23	Understanding Local Government	385.00
		Total 3048	2,299.00
3120 - Westbooks			
339437 PO03499	21/12/23	Adult books selected online	125.44
		Total 3120	125.44
3124 - WA TREASURY CORPORATION			
LOAN REPAYMENT	28/12/23	LOAN REPAYMENT SCHEDULE - DECEMBER	41,700.34
		Total 3124	41,700.34
3149 - Cr Charles Hohnen			
CR C HOHNEN 2ND QRT 2023/24	02/01/24	CR C HOHNEN 2NDQRT 2023/24 DEP. PRES ALLOW	2,678.00
		Total 3149	2,678.00
3150 - Cr Karen Farley			
CR K FARLEY 2ND QRT 2023/24	02/01/24	CR K FARLEY 2ND QRT 2023/24 PRES. ALLOWANCE	6,862.00
		Total 3150	6,862.00
3152 - Cr Peter Macintosh			
CR P MACINTOSH 2ND QRT 2023/24	02/01/24	CR P MACINTOSH 2ND QRT 2023/24 SITTING FEE	2,745.00
		Total 3152	2,745.00
3167 - SHINE COMMUNITY SERVICES			
36727	01/01/24	Combined Councils Contribution 23-24 (1 Jan 24 to 30 Jun 24) - 6 months of 50%	9,995.15
		Total 3167	9,995.15
3357 - Fasta Couriers & Taxi Trucks			
291498	15/12/23	Courier of agenda to Subiaco 8/12/24	95.30
		Total 3357	95.30
3453 - SHRED-X PTY LTD			
02165199	31/12/23	240L Security Bin Swap/ Container Rent Jan 24	61.62
		Total 3453	61.62
3626 - Cr Doug Jackson			
CR D JACKSON 2ND QRT 2023/24	02/01/24	CR D JACKSON 2ND QRT 2023/24 SITTING FEE	2,745.00
		Total 3626	2,745.00
3627 - Cr Patrick Dawkins			
CR P DAWKINS 2ND QTR 2023/24	02/01/24	CR P DAWKINS 2ND QTR 2023/24 SITTING FEE	3,533.00
		Total 3627	3,533.00
3682 - OFFICE OF THE AUDITOR GENERAL (OAG WA)			
INV-1030	20/12/23	Fee for attest audit year ended 30 June 2023	30,250.00
		Total 3682	30,250.00
3786 - Profounder Turfmaster Pty Ltd			
INV-1272 PO03278	02/01/24	Mowing - Manners Hill Park	3,465.00

Accounts Paid - January 2024

Payment / Invoice	Date Description	Amount
Total 3045		242.00
3048 - Western Australian Local Government Assoc. (WALGA)		
SI-008441 PO03464	21/12/23 Understanding Local Government	385.00
SI-008538 PO03464	21/12/23 Understanding Local Government	3,036.00
Total 3048		3,421.00
3051 - TEMPTATIONS CATERING		
E28085 PO03343	01/12/23 Council Meetings Catering 23/24	459.36
Total 3051		459.36
3057 - CTI Couriers		
CISC4644520	31/12/23 Courier Library Van Dec 2023	454.58
Total 3057		454.58
3061 - DOT OPERATING ACCOUNT (DEPT OF TRANSPORT - DOI REGO SEARCHES)		
8050288	12/01/24 DOT - Searches Jan 2024	4.40
Total 3061		4.40
3660 - Iconic Property Services		
PSI032483 PO03391	01/12/23 Consumable for Office	1,355.09
Total 3660		1,355.09
3682 - OFFICE OF THE AUDITOR GENERAL (OAG WA)		
INV-1101	29/12/23 Certification fee for the Roads to Recovery funding - 30 June 2022	1,100.00
INV-1102	29/12/23 Certification fee for the Roads to Recovery funding - 30 June 2022	1,100.00
Total 3682		2,200.00
3735 - Vocus Ltd		
P1100411	01/01/24 Library Public WIFI 01 Jan to 31 Jan 24	1,043.90
P1099046	01/01/24 Library Site A Public WIFI 01 Jan to 31 Jan 24	526.90
P1099523	01/01/24 Shire Admin WIFI January 2024	603.90
8094-020124	02/01/24 Yealink Phones 1/01/24-1/02/24	590.06
Total 3735		2,764.76
3868 - Dugite Earthmoving Pty Ltd T/as J&V Earthmoving		
INV-0761 PO03463	17/12/23 Roadworks and kerbing	6,886.00
Total 3868		6,886.00
3878 - Market Creations Technology Pty Ltd T/as Intergrated ICT		
30465	29/12/23 Backup Storage per GB Dec 2023	333.77
30391	27/12/23 Managed Endpoint Protection Admin Dec 23	1,397.00
30390	27/12/23 Managed Endpoint Protection Dec 23	734.25
30346	22/12/23 Managed Service Agreement Dec 23	1,054.13
30345	22/12/23 Managed Service Agreement Dec 23	1,352.12
Total 3878		4,871.27
3892 - Telstra Limited		
4074199284 T311 10 JAN 24	10/01/24 Foreshore Retic 10 Jan 2024	107.00
K448126431-1	08/01/24 Depot NBN 08 Jan 2024	150.00
4074199292 JAN 24	10/01/24 Solar bench 10 Jan 2024	112.75
Total 3892		369.75
3943 - Pay@bility Pty Ltd T/A Benefit@bility		
PJ000836	11/01/24 FORTNIGHT 2024-14 - From Payroll	661.11
Total 3943		661.11
3951 - Metal Artwork Badges D&L Studio Pty Ltd		
23134 PO03531	21/12/23 Dyna Gold Aluminium staff badges	70.29

Accounts Paid - January 2024

Payment / Invoice	Date	Description	Amount
Total 3951			70.29
3973 - Kool Kreative			
A9481 PO03543	21/12/23	Design and print Honorary Freeman Certificates	198.00
Total 3973			198.00
3975 - Gail Spiers			
240112 REFUND G SPIERS	08/12/23	Refund- duplicate payment for BA2023/00026	1,183.22
Total 3975			1,183.22
516 - McLeods Barristers & Solicitors			
133530	22/12/23	Matter No: 51457 McComish V Shire - DR 116 of 2023	779.35
Total 516			779.35
52 - Iron Mountain Australia Group Pty Ltd			
AUD408183	31/12/23	Storage Archive December 2023	15.77
Total 52			15.77
693 - Clean City Group Pty Ltd			
1615 PO03276	11/01/24	Waste - Bin Return Service	1,100.00
1616 PO03276	15/01/24	Waste - Bin Return Service	825.00
Total 693			1,925.00
867 - Dept of Mines Industry Regulation & Safety (DMIRS)			
240112 BSL DECEMBER 23	12/01/24	BA2023/00039 30 R Leake Street	353.25
Total 867			353.25
883 - FujiFilm Business Innovations Australia PtyLtd			
CV985279	31/12/23	AP6C3371-4 SN:523608 1/10/23 to 31/12/23	2,424.98
QD704118	14/12/23	AP7C6673-T SN:250981 15/01/24-14/04/24	1,301.30
MV956725	04/12/23	Digitisation of Approvals	16,407.03
MV973404	19/12/23	Digitisation of Approvals	7,628.09
Total 883			27,761.40
Total EFT00560			107,069.65
EFT Payment - EFT00558			
3000 - SuperChoice Aware Superannuation			
PJ000829	14/12/23	FORTNIGHT 2024-12 - From Payroll	4,739.74
PJ000832	28/12/23	FORTNIGHT 2024-13 - From Payroll	4,851.71
DECEMBER 2023	28/12/23	Superannuation Contribution	25,381.53
Total 3000			34,972.98
Total EFT00558			34,972.98
EFT Payment - EFT00561			
3029 - Australian Taxation Office			
PJ000829	14/12/23	FORTNIGHT 2024-12 - From Payroll	19,055.57
PJ000832	28/12/23	FORTNIGHT 2024-13 - From Payroll	19,123.57
	01/01/24	GST Settlement	4,571.00
	01/01/24	GST Settlement	32,393.00
2024 FBT 3RD QTR OCT-DEC	19/01/24	2024 FBT 3RD QTR OCT-DEC	2,883.00
Total 3029			13,240.14
Total EFT00561			13,240.14
Grand Total - EFT Payment			314,507.57
			Sub-total EFT
			\$ 314,507.57
Other			
Other - DD00479			
123 - Synergy			
3000211915	22/12/23	MHP Pump 23 Sept to 24 Nov 2023	1,705.15
Total 123			1,705.15

Accounts Paid - January 2024

Payment / Invoice	Date Description	Amount
Total DD00479		1,705.15
Grand Total - EFT Payment		1,705.15
		Sub-total D/D
		\$ 1,705.15
Other - BPAY305		
3177 - ALINTA ENERGY 110001397 - DEC 23	29/12/23 Gas supply 26 Sept 23 to 22 Dec 23	40.05
	Total 3177	40.05
	Total BPAY305	40.05
Other - BPAY306		
3178 - DEPT OF TRANSPORT (Registration VEHICLE SERVICES) 240101 ALL FLEET RENEWAL 2024	01/01/24 All Fleet Annual Registration Renewal 2024	676.30
	Total 3178	676.30
	Total BPAY306	676.30
Other - BPAY307		
3178 - DEPT OF TRANSPORT (Registration VEHICLE SERVICES) 231219 JETTY RENEWAL	19/12/23 Jetty renewal -1898 2024	45.10
	Total 3178	45.10
	Total BPAY307	45.10
Grand Total - BPAY		45.10
		Sub-total BPAY
		\$ 761.45
Other - CCP00047		
3084 - Shire Credit Cards -NAB Visa flexi purchase		
LH ALS 29 NOV TO 28 DEC 2023	01/01/24 LH ALS 29 NOV TO 28 DEC 2023	818.79
DB CEO 29 NOV TO 28 DEC 2023	01/01/24 DB CEO 29 NOV TO 28 DEC 2023	1,202.37
RY DEPOT 29 NOV TO 28 DEC 2023	01/01/24 RY DEPOT 29 NOV TO 28 DEC 2023	658.83
DN MIS 29 NOV TO 28 DEC 2023	01/01/24 DN MIS 29 NOV TO 28 DEC 2023	608.82
JC MSSC 29 NOV TO 28 DEC 2023	01/01/24 JC MSSC 29 NOV TO 28 DEC 2023	1,485.60
JG MDS 29 NOV TO 28 DEC 2023	01/01/24 JG MDS 29 NOV TO 28 DEC 2023	179.20
SF CLS 29 NOV TO 28 DEC 2023	01/01/24 SF CLS 29 NOV TO 28 DEC 2023	1,969.25
TW DEPOT 29 NOV TO 28 DEC 2023	01/01/24 TW DEPOT 29 NOV TO 28 DEC 2023	745.85
NAB VISA FEES 29 NOV TO 28 DEC 2023	01/01/24 NAB VISA FEES 29 NOV TO 28 DEC 2023	110.00
	Total 3084	7,778.71
	Total CCP00047	7,778.71
		Sub-total C/C
		\$ 7,778.71
Grand Total - Other		10,245.31
		\$ 10,245.31
Grand Total Accounts paid - January 2024		\$ 324,752.88


Statement for NAB

Statement Period: 29 Nov 2023 to 28 Dec 2023
Cardholder Name: Jeremy Clapham

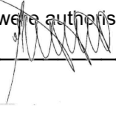

JSKR VISA Purchasing Card (Client Expenses)

Date	Details		Approval	Receipt		Amount (\$AUD)
	GL Code	CC Code		Department	Net	
06 Dec 2023	Serif.Com/Bill	Serif.Com/Bil	Approval Req'd	<input checked="" type="checkbox"/>		\$149.99
	27140	129			\$136.35	\$149.99
	Purchase Serif.Com/Bill Affinity software licence for Penny					
09 Dec 2023	Jb Hi Fi Lakeside	Jo Joondalup	Approval Req'd	<input checked="" type="checkbox"/>		\$164.40
	27150	129			\$149.45	\$164.40
	Purchase Jb Hi Fi Lakeside Jo PC cover, portable charging cable					
11 Dec 2023	Jb Hi Fi Claremont	Claremont	Approval Req'd	<input checked="" type="checkbox"/>		\$109.05
	27150	129			\$99.14	\$109.05
	Purchase Jb Hi Fi Claremont Heavy duty charger for laptop					
13 Dec 2023	Woolworths/Cottesloe Grov		Approval Req'd	<input checked="" type="checkbox"/>		\$508.00
	27140	129			\$461.82	\$508.00
	Purchase Woolworths/Cottesloe Grov Gift card for admin office expenses					
13 Dec 2023	Liquorland Hawthorn East		Approval Req'd	<input checked="" type="checkbox"/>		\$47.00
	28280	129			\$42.73	\$47.00
	Purchase Liquorland Zero alcohol beer for Council Meetings					
14 Dec 2023	Boatshed Market Pty	Cottesloe	Approval Req'd	<input checked="" type="checkbox"/>		\$228.75
	28580	129			\$207.95	\$228.75
	Purchase Boatshed Market Pty Flowers for volunteers					
15 Dec 2023	Boatshed Market Pty	Cottesloe	Approval Req'd	<input checked="" type="checkbox"/>		\$145.00
	28580	129			\$131.82	\$145.00
	Purchase Boatshed Market Pty Flowers for Penny					
20 Dec 2023	Coles 0270	Subiaco	Approval Req'd	<input checked="" type="checkbox"/>		\$19.60
	27140	129			\$17.82	\$19.60
	Purchase Coles 0270 Chocolates for Joel after operation					
20 Dec 2023	Target 5429	Subiaco	Approval Req'd	<input checked="" type="checkbox"/>		\$100.00
	27250	129			\$90.91	\$100.00
	Purchase Target 5429 Frames for certificates					
21 Dec 2023	Peppermint News Agc	Peppermint Gr	Approval Req'd	<input checked="" type="checkbox"/>		\$6.99
	27140	129			\$6.35	\$6.99
	Purchase Peppermint News Agc Get well soon card for Joel					
28 Dec 2023	Account Fees		No Appr Req'd	<input checked="" type="checkbox"/>		\$6.82
	27130	129			\$6.20	\$6.82
	Account Fees Cc Fp User Fee Account fee					

Total for this period: \$1,485.60

Cardholder Declaration

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

Signature  _____

Dated 2/1/24 / _____

Employee ID: E0031

Approved By

Signature  _____

Dated 02 / 01 / 2024

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 Nov 2023 to 28 Dec 2023
Cardholder Name: Lance Hopkinson



JSKR VISA Purchasing Card (Client Expenses)

Date	Details		Approval	Receipt Amount (\$AUD)		
	GL Code	CC Code		Department	Net	Tax
30 Nov 2023	28473	Sp Jb Hi-Fi Online	Southbank	Approval Req'd	<input checked="" type="checkbox"/>	\$142.87
		Purchase Sp Jb Hi-Fi Online DVD's	1106	\$129.88	\$12.99	\$142.87
29 Nov 2023	28770	Freshwaters Peppermint Gr	1106	Approval Req'd	<input checked="" type="checkbox"/>	\$14.20
		Purchase Freshwaters WSLG managers meeting		\$12.91	\$1.29	\$14.20
05 Dec 2023	28770	Woolworths/Cottesloe Grov	Cottesloe	Approval Req'd	<input checked="" type="checkbox"/>	\$10.70
		Purchase Woolworths/Cottesloe Grov kitchen / jp	1106	\$9.73	\$0.97	\$10.70
07 Dec 2023	28470	Bigw Online Bella Vista	1106	Approval Req'd	<input checked="" type="checkbox"/>	\$144.00
		Purchase Bigw Online fiction books		\$130.91	\$13.09	\$144.00
08 Dec 2023	27180	Peppermint News Agc Peppermint Gr	1106	Approval Req'd	<input checked="" type="checkbox"/>	\$316.00
		Purchase Peppermint News Agc library newspapers		\$287.27	\$28.73	\$316.00
11 Dec 2023	28470	Bigw Online Bella Vista	1106	Approval Req'd	<input checked="" type="checkbox"/>	\$138.00
		Purchase Bigw Online fiction books		\$125.45	\$12.55	\$138.00
11 Dec 2023	28770	Woolworths/Cottesloe Grov	Cottesloe	Approval Req'd	<input checked="" type="checkbox"/>	\$37.95
		Purchase Woolworths/Cottesloe Grov cleaning / JP	1106	\$34.50	\$3.45	\$37.95
11 Dec 2023	28770	Woolworths/Cottesloe Grov	Cottesloe	Approval Req'd	<input checked="" type="checkbox"/>	\$0.25
		Purchase Woolworths/Cottesloe Grov bag for cleaning / jp purchases	1106	\$0.23	\$0.02	\$0.25
20 Dec 2023	28770	Woolworths/Cottesloe Grov	Cottesloe	Approval Req'd	<input checked="" type="checkbox"/>	\$8.00
		Purchase Woolworths/Cottesloe Grov chocolates for housebound patrons	1106	\$7.27	\$0.73	\$8.00
28 Dec 2023	27130	Account Fees	1106	No Appr Req'd	<input checked="" type="checkbox"/>	\$6.82
		Account Fees Cc Fp User Fee bank charges		\$6.20	\$0.62	\$6.82
Total for this period:						\$818.79

Cardholder Declaration

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

Signature

Dated 03 / 01 / 2024

Employee ID: 60

Approved By.

Signature _____



Dated 03 / 01 / 2023

On Completion

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



Statement for NAB

Statement Period: 29 Nov 2023 to 28 Dec 2023

Cardholder Name: Donald Burnett



JSKR VISA Purchasing Card (Client Expenses)

Date	Details		Approval	Receipt Amount (\$AUD)		
	GL Code	CC Code		Department	Net	Tax
28 Nov 2023	Woolworths/Cottesloe Grov Cottesloe		Approval Req'd		<input checked="" type="checkbox"/>	\$107.95
	28280	190	0401	\$98.14	\$9.81	\$107.95
	Purchase Woolworths/Cottesloe Grov catering					
28 Nov 2023	Boatshed Market Pty Cottesloe		Approval Req'd		<input checked="" type="checkbox"/>	\$61.60
	28280	190	0401	\$56.00	\$5.60	\$61.60
	Purchase Boatshed Market Pty catering					
28 Nov 2023	Boatshed Market Pty Cottesloe		Approval Req'd		<input checked="" type="checkbox"/>	\$76.00
	28280	190	0401	\$69.09	\$6.91	\$76.00
	Purchase Boatshed Market Pty catering					
13 Dec 2023	Kmart 1257 Lakelands		Approval Req'd		<input checked="" type="checkbox"/>	\$125.00
	27140	190	0403	\$113.64	\$11.36	\$125.00
	Purchase Kmart 1257 Staff gift cards					
13 Dec 2023	Kmart 1257 Lakelands		Approval Req'd		<input checked="" type="checkbox"/>	\$125.00
	27140	190	0403	\$113.64	\$11.36	\$125.00
	Purchase Kmart 1257 staff gift cards					
13 Dec 2023	Coles Express 2143 Lakelands		Approval Req'd		<input checked="" type="checkbox"/>	\$125.00
	27140	190	0403	\$113.64	\$11.36	\$125.00
	Purchase Coles Express 2143 Staff gift cards					
13 Dec 2023	Kmart 1257 Lakelands		Approval Req'd		<input checked="" type="checkbox"/>	\$125.00
	27140	190	0403	\$113.64	\$11.36	\$125.00
	Purchase Kmart 1257 staff gift cards					
13 Dec 2023	Kmart 1257 Lakelands		Approval Req'd		<input checked="" type="checkbox"/>	\$125.00
	27140	190	0403	\$113.64	\$11.36	\$125.00
	Purchase Kmart 1257 Staff gift cards					
13 Dec 2023	Kmart 1257 Lakelands		Approval Req'd		<input checked="" type="checkbox"/>	\$325.00
	27140	190	0403	\$295.45	\$29.55	\$325.00
	Purchase Kmart 1257 Staff gift cards					
Total for this period:						\$1,195.55

Cardholder Declaration

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

Signature 

Dated 5/12/23

Employee ID: 5

Approved By

Signature 

Dated 11/12/25

On Completion

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

Statement for NAB

Statement Period: 29 Nov 2023 to 28 Dec 2023
Cardholder Name: Stewart Farley



JSKR VISA Purchasing Card (Client Expenses)

Date	Details		Approval	Receipt Amount (\$AUD)		
	GL Code	CC Code		Department	Net	Tax
28 Nov 2023	28340	139	1106	Approved	<input checked="" type="checkbox"/>	\$20.25
				\$18.41	\$1.84	\$20.25
	Purchase Officeworks 0616 certificate frames for kids writing comp					
30 Nov 2023	28471	139	1106	Approved	<input checked="" type="checkbox"/>	\$30.39
				\$27.63	\$2.76	\$30.39
	Purchase Collins Booksellers junior book purchase					
30 Nov 2023	28520	139	1106	Approved	<input checked="" type="checkbox"/>	\$540.00
				\$490.91	\$49.09	\$540.00
	Purchase Collins Booksellers book vouchers for winners for the 2023 kids writing comp					
03 Dec 2023	28471	139	1106	Approved	<input checked="" type="checkbox"/>	\$308.90
				\$280.82	\$28.08	\$308.90
	Purchase Big W/Rockingham Road junior book purchases					
04 Dec 2023	28520	139	1106	Approved	<input checked="" type="checkbox"/>	\$31.90
				\$29.00	\$2.90	\$31.90
	Purchase Officeworks 0616 end of year photos for parents for attending rhyme time					
05 Dec 2023	28471	139	1106	Approved	<input checked="" type="checkbox"/>	\$198.58
				\$180.53	\$18.05	\$198.58
	Purchase Booktopia Pty Ltd junior book purchases					
05 Dec 2023	28340	139	1106	Approved	<input checked="" type="checkbox"/>	\$65.65
				\$59.68	\$5.97	\$65.65
	Purchase Educational Art Christmas craft supplies					
07 Dec 2023	28340	139	1106	Approved	<input checked="" type="checkbox"/>	\$42.90
				\$39.00	\$3.90	\$42.90
	Purchase Officeworks 0616 photo prints for parents attending rhyme time					
07 Dec 2023	28471	139	1106	Approved	<input checked="" type="checkbox"/>	\$164.69
				\$149.72	\$14.97	\$164.69
	Purchase Booktopia Pty Ltd junior book purchases					
10 Dec 2023	28471	139	1106	Approved	<input checked="" type="checkbox"/>	\$28.00
				\$25.45	\$2.55	\$28.00
	Purchase Big W/Rockingham Road junior book purchases					
10 Dec 2023	28340	139	1106	Approved	<input checked="" type="checkbox"/>	\$60.50
				\$55.00	\$5.50	\$60.50
	Purchase Big W/Rockingham Road Santa sweets for family xmas event					

08 Dec 2023	Lombard The Paper People Cannington		Approved	<input checked="" type="checkbox"/>	\$22.25
28340	139	1106	\$20.23	\$2.02	\$22.25
Purchase Lombard The Paper People paper bags for Santa sweets					
12 Dec 2023	Big W/Rockingham Road Spearwood		Approved	<input checked="" type="checkbox"/>	\$134.00
28471	139	1106	\$121.82	\$12.18	\$134.00
Purchase Big W/Rockingham Road junior book purchases					
16 Dec 2023	Collins Booksellers Cottesloe		Approved	<input checked="" type="checkbox"/>	\$135.00
28340	139	1106	\$122.73	\$12.27	\$135.00
Purchase Collins Booksellers Gaming prizes for Mario Cart comp in December					
19 Dec 2023	Bunnings 303000 Bibra Lake		Approved	<input checked="" type="checkbox"/>	\$101.42
28520	139	1106	\$92.20	\$9.22	\$101.42
Purchase Bunnings 303000 Kids Colouring Comp - Xmas					
26 Dec 2023	Target 5076 Bull Creek		Approved	<input checked="" type="checkbox"/>	\$78.00
28471	139	1106	\$70.91	\$7.09	\$78.00
Purchase Target 5076 junior book purchases					
28 Dec 2023	Account Fees		No Appr Req'd	<input type="checkbox"/>	\$6.82
27130	139	1106	\$6.20	\$0.62	\$6.82
Account Fees Co Fp User Fee \$164.69					
Total for this period:					\$1,969.25

Cardholder Declaration

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

Signature Stewart on leave Dated ___/___/___

Employee ID: 63

Approved By L. Hopkinson

Signature by email Dated 17/1/2024

On Completion

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



Statement for NAB

Statement Period: 29 Nov 2023 to 28 Dec 2023

Cardholder Name: Robert Young



JSKR VISA Purchasing Card (Client Expenses)

Date	Details		Approval	Receipt Amount (\$AUD)		
	GL Code	CC Code		Department	Net	Tax
04 Dec 2023	28360	139	1201	Approved	<input checked="" type="checkbox"/>	\$76.55
	Coles Express 6919 Mosman Park					
	Purchase Coles Express 6919 Loader Fuel			\$69.59	\$6.96	\$76.55
14 Dec 2023	28350	139	1201	Approved	<input checked="" type="checkbox"/>	\$10.00
	Repco Myaree					
	Purchase Repco Ute			\$9.09	\$0.91	\$10.00
14 Dec 2023	28350	139	1201	Approved	<input checked="" type="checkbox"/>	\$5.95
	Jaycar Electronics O'Connor					
	Purchase Jaycar Electronics Ute			\$5.41	\$0.54	\$5.95
14 Dec 2023	28350	139	1201	Approved	<input checked="" type="checkbox"/>	\$49.98
	Autobarn Oconnor O'Connor					
	Purchase Autobarn Oconnor ute			\$45.44	\$4.54	\$49.98
14 Dec 2023	28360	139	1201	Approved	<input checked="" type="checkbox"/>	\$75.78
	Coles Express 6919 Mosman Park					
	Purchase Coles Express 6919 Depo Fuel cans			\$68.89	\$6.89	\$75.78
19 Dec 2023	28500	139	1201	Approved	<input checked="" type="checkbox"/>	\$295.00
	Tint A Car Osborne Park					
	Purchase Tint A Car Ute Window Tint			\$268.18	\$26.82	\$295.00
19 Dec 2023	28360	139	1201	Approved	<input checked="" type="checkbox"/>	\$138.75
	Bp Greenwood 6171 Greenwood					
	Purchase Bp Greenwood 6171 Ute Fuel			\$126.14	\$12.61	\$138.75
28 Dec 2023	27130	139	1201	No Appr Req'd	<input checked="" type="checkbox"/>	\$6.82
	Account Fees					
	Account Fees Cc Fp User Fee Bank Fee's			\$6.20	\$0.62	\$6.82
Total for this period:						\$658.83

Cardholder Declaration

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

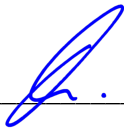
Signature 

Dated 2 / 01 / 2024

Employee ID: RY

Approved By

Signature _____



Dated 02 / 01 / 2023

On Completion

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



Statement for NAB

Statement Period: 29 Nov 2023 to 28 Dec 2023

Cardholder Name: Tim Whitham

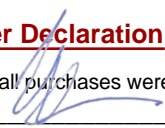


JSKR VISA Purchasing Card (Client Expenses)

Date	Details		Approval	Receipt Amount (\$AUD)		
	GL Code	CC Code		Department	Net	Tax
27 Nov 2023	Ampol Mosman Pa 55363f Mosman Park		Approval Req'd	<input checked="" type="checkbox"/>		\$150.00
	28360	139	1104	\$136.36	\$13.64	\$150.00
	Purchase Ampol Mosman Pa 55363f Truck Fuel.					
11 Dec 2023	Ampol Mosman Pa 55363f Mosman Park		Approval Req'd	<input checked="" type="checkbox"/>		\$144.02
	28360	139	1104	\$130.93	\$13.09	\$144.02
	Purchase Ampol Mosman Pa 55363f Ute Fuel.					
11 Dec 2023	Ampol Mosman Pa 55363f Mosman Park		Approval Req'd	<input checked="" type="checkbox"/>		\$150.01
	28360	139	1104	\$136.37	\$13.64	\$150.01
	Purchase Ampol Mosman Pa 55363f Ute Fuel.					
18 Dec 2023	Tint A Car Osborne Park		Approval Req'd	<input checked="" type="checkbox"/>		\$295.00
	28270	190	1104	\$268.18	\$26.82	\$295.00
	Purchase Tint A Car Car tinting.					
28 Dec 2023	Account Fees		No Appr Req'd	<input checked="" type="checkbox"/>		\$6.82
	27130	190	1104	\$6.20	\$0.62	\$6.82
	Account Fees Cc Fp User Fee Account fees					
Total for this period:						\$745.85

Cardholder Declaration

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

Signature 

Dated 2 / 01 / 2024

Employee ID: TW

Approved By

Signature 

Dated 02 / 01 / 2024

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 Nov 2023 to 28 Dec 2023

Cardholder Name: Joel Lee Gajic



JSKR VISA Purchasing Card (Client Expenses)

Date	Details	Department	Approval	Receipt Amount (\$AUD)	
			Net	Tax	Gross
08 Dec 2023	Home Affairs - Online Southport		Approval Req'd	<input checked="" type="checkbox"/>	\$172.38
	<i>Not Coded</i> Purchase Home Affairs - Online	<i>Not Coded</i>	\$156.71	\$15.67	\$172.38
28 Dec 2023	Account Fees		No Appr Req'd	<input checked="" type="checkbox"/>	\$6.82
	<i>Not Coded</i> Account Fees Cc Fp User Fee	<i>Not Coded</i>	\$6.20	\$0.62	\$6.82
Total for this period:					\$179.20

Cardholder Declaration

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

Signature Employee off sick Dated 17/1/24

Employee ID: E0020

Approved By

Signature  Dated 17/1/24

On Completion

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



Statement for NAB

Statement Period: 29 Nov 2023 to 28 Dec 2023

Cardholder Name: Donovan Norgard



JSKR VISA Purchasing Card (Client Expenses)

Date	Details		Approval	Receipt Amount (\$AUD)		
	GL Code	CC Code		Department	Net	Tax
30 Nov 2023	Bp Exp Myaree	1840 Myaree	Approval Req'd		<input checked="" type="checkbox"/>	\$130.95
28360	129	1104	\$119.05	\$11.90	\$130.95	
Purchase Bp Exp Myaree 1840 Fuel						
07 Dec 2023	Bp Exp Myaree	1840 Myaree	Approval Req'd		<input checked="" type="checkbox"/>	\$101.67
28360	129	1104	\$92.43	\$9.24	\$101.67	
Purchase Bp Exp Myaree 1840 Fuel						
12 Dec 2023	Parkside Towbars	Welshpool	Approval Req'd		<input checked="" type="checkbox"/>	\$135.00
28830	129	1104	\$122.73	\$12.27	\$135.00	
Purchase Parkside Towbars Ford Ranger 1IBM796 floor mats						
14 Dec 2023	Bp Exp Myaree	1840 Myaree	Approval Req'd		<input checked="" type="checkbox"/>	\$128.85
28360	129	1104	\$117.14	\$11.71	\$128.85	
Purchase Bp Exp Myaree 1840 fuel						
23 Dec 2023	Caltex Murdoch	Murdoch	Approval Req'd		<input checked="" type="checkbox"/>	\$105.53
28360	129	1104	\$95.94	\$9.59	\$105.53	
Purchase Caltex Murdoch Fuel						
28 Dec 2023	Account Fees		No Appr Req'd		<input checked="" type="checkbox"/>	\$6.82
27130	129	1104	\$6.20	\$0.62	\$6.82	
Account Fees Cc Fp User Fee Bank fees						
Total for this period:						\$608.82

Cardholder Declaration

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

Signature _____

Dated 02 / 01 / 2024

Employee ID: 169

Approved By

Signature _____

Dated 2/1/2024

On Completion

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



Ordinary Council Meeting

8.3.3 – Financial Statements for the
period ending 31 December 2023

SHIRE OF PEPPERMINT GROVE

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 December 2023

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

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Note 3 Explanation of Material Variances	6

SHIRE OF PEPPERMINT GROVE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	9	3,670,054	3,664,053	3,648,606	(15,447)	(0.42%)	
Grants, subsidies and contributions	12	1,399,442	640,598	739,488	98,890	15.44%	▲
Fees and charges		339,195	223,253	191,628	(31,625)	(14.17%)	▼
Interest revenue		138,836	56,918	72,926	16,008	28.12%	▲
Other revenue		7,600	6,100	15,789	9,689	158.84%	
Profit on asset disposals	6	6,112	0	13,715	13,715	0.00%	
Fair value adjustments to financial assets at fair value through profit or loss		0	0	403	403	0.00%	
		5,561,239	4,590,922	4,682,555	91,633	2.00%	
Expenditure from operating activities							
Employee costs		(2,409,668)	(1,197,081)	(1,259,629)	(62,548)	(5.23%)	
Materials and contracts		(2,390,368)	(1,249,414)	(1,166,688)	82,726	6.62%	
Utility charges		(123,593)	(60,864)	(54,140)	6,724	11.05%	
Depreciation		(582,312)	(291,156)	(515,075)	(223,919)	(76.91%)	▼
Finance costs		(69,703)	(25,651)	(22,587)	3,064	11.94%	
Insurance		(118,902)	(115,702)	(121,320)	(5,618)	(4.86%)	
Other expenditure		(47,000)	(23,000)	(1,000)	22,000	95.65%	▲
Loss on asset disposals	6	(52,500)	(46,388)	0	46,388	100.00%	▲
		(5,794,046)	(3,009,256)	(3,140,439)	(131,183)	(4.36%)	
Non-cash amounts excluded from operating activities	Note 2(b)	628,700	337,544	500,957	163,413	48.41%	▲
Amount attributable to operating activities		395,893	1,919,210	2,043,073	123,863	6.45%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	49,162	49,162	29,786	(19,376)	(39.41%)	▼
Proceeds from disposal of assets	6	2,080,500	33,000	36,653	3,653	11.07%	
Proceeds from financial assets at amortised cost - self supporting loans		200,000	0	0	0	0.00%	
		2,329,662	82,162	66,439	(15,723)	(19.14%)	
Outflows from investing activities							
Payments for financial assets at amortised cost - self supporting loans		(200,000)	(200,000)	0	200,000	100.00%	▲
Payments for property, plant and equipment	5	(280,700)	(22,000)	(71,867)	(49,867)	(226.67%)	▼
Payments for construction of infrastructure	5	(2,575,500)	(65,000)	(43,447)	21,553	33.16%	▲
		(3,056,200)	(287,000)	(115,314)	171,686	59.82%	
Amount attributable to investing activities		(726,538)	(204,838)	(48,875)	155,963	76.14%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Proceeds from new debentures	10	1,700,000	0	0	0	0.00%	
Transfer from reserves	4	748,284	0	0	0	0.00%	
		2,448,284	0	0	0	0.00%	
Outflows from financing activities							
Repayment of borrowings	10	(1,738,885)	(19,113)	(19,113)	0	0.00%	
Transfer to reserves	4	(715,362)	0	0	0	0.00%	
		(2,454,247)	(19,113)	(19,113)	0	0.00%	
Amount attributable to financing activities		(5,963)	(19,113)	(19,113)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		350,026	350,026	526,883	176,857	50.53%	▲
Amount attributable to operating activities		395,893	1,919,210	2,043,073	123,863	6.45%	
Amount attributable to investing activities		(726,538)	(204,838)	(48,875)	155,963	76.14%	▲
Amount attributable to financing activities		(5,963)	(19,113)	(19,113)	0	0.00%	
Surplus or deficit after imposition of general rates		13,418	2,045,285	2,501,969	456,684	22.33%	▲

KEY INFORMATION

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

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

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

**SHIRE OF PEPPERMINT GROVE
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 DECEMBER 2023**

	Supplementary Information	30 June 2023 \$	31 December 2023 \$
CURRENT ASSETS			
Cash and cash equivalents	3	2,550,422	4,285,301
Trade and other receivables		658,685	840,913
TOTAL CURRENT ASSETS		3,209,107	5,126,214
NON-CURRENT ASSETS			
Trade and other receivables		98,625	98,625
Other financial assets		20,390	20,793
Investment in associate	14	121,015	121,015
Property, plant and equipment		16,433,836	16,375,326
Infrastructure		17,091,017	16,726,829
Right-of-use assets		15,047	15,047
TOTAL NON-CURRENT ASSETS		33,779,930	33,357,635
TOTAL ASSETS		36,989,037	38,483,849
CURRENT LIABILITIES			
Trade and other payables	8	680,986	623,008
Lease liabilities		11,785	11,785
Borrowings	10	38,885	19,772
Employee related provisions	11	175,345	175,345
TOTAL CURRENT LIABILITIES		907,001	829,910
NON-CURRENT LIABILITIES			
Lease liabilities		6,007	6,007
Borrowings	10	615,807	615,807
Employee related provisions		41,314	41,314
TOTAL NON-CURRENT LIABILITIES		663,128	663,128
TOTAL LIABILITIES		1,570,129	1,493,038
NET ASSETS		35,418,908	36,990,811
EQUITY			
Retained surplus		9,864,520	11,436,418
Reserve accounts	4	1,988,559	1,988,559
Revaluation surplus		23,565,829	23,565,833
TOTAL EQUITY		35,418,908	36,990,811

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 DECEMBER 2023

1 BASIS OF PREPARATION AND SIGNIFICANT 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. Supporting 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.

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.

Judgements and estimates

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.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- 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
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 13 December 2023

SHIRE OF PEPPERMINT GROVE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

	Supplementary Information	Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 December 2023
(a) Net current assets used in the Statement of Financial Activity				
Current assets				
Cash and cash equivalents	3	\$ 2,153,052	\$ 2,550,422	\$ 4,285,301
Trade and other receivables		96,000	658,685	840,914
		2,249,052	3,209,107	5,126,215
Less: current liabilities				
Trade and other payables	8	(280,000)	(680,986)	(623,008)
Lease liabilities			(11,785)	(11,785)
Borrowings	10	2,550	(38,885)	(19,772)
Employee related provisions	11		(175,345)	(175,345)
		(277,450)	(907,001)	(829,910)
Net current assets		1,971,602	2,302,106	4,296,305
Less: Total adjustments to net current assets	Note 2(c)	(1,958,186)	(1,775,223)	(1,794,336)
Closing funding surplus / (deficit)		13,416	526,883	2,501,969

(b) 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*.

	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash amounts excluded from operating activities			
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	6	(6,112)	0
Less: Fair value adjustments to financial assets at amortised cost		0	0
Add: Loss on asset disposals	6	52,500	46,388
Add: Depreciation		582,312	291,156
Total non-cash amounts excluded from operating activities		628,700	337,544
			500,957

(c) 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.

	Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 December 2023
Adjustments to net current assets			
Less: Reserve accounts	4	(1,988,560)	(1,988,559)
Add: Current liabilities not expected to be cleared at the end of the year:			
- Current portion of borrowings	10	(2,550)	38,885
- Current portion of lease liabilities			11,785
- Current portion of employee benefit provisions held in reserve	4	32,924	162,666
Total adjustments to net current assets	Note 2(a)	(1,958,186)	(1,775,223)
			(1,794,336)

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 Council's operational cycle.

**SHIRE OF PEPPERMINT GROVE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2023**

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 2023-24 year is \$10,000 and 10.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
Revenue from operating activities			
Grants, subsidies and contributions	98,890	15.44%	▲
Federal Assistance Grants received earlier than anticipated - \$57k. Library contributions billed more than budget \$41k.			
Fees and charges	(31,625)	(14.17%)	▼
Development application fees and building licence fees under budget.			
Interest revenue	16,008	28.12%	▲
Interest received more than budgeted for.			
Expenditure from operating activities			
Depreciation	(223,919)	(76.91%)	▼
Depreciation on road infrastructure higher than budgeted, as budget was prepared before revaluation was completed.			
Other expenditure	22,000	95.65%	▲
Timing of donations \$12k and Heritage Grants Scheme \$10k.			
Loss on asset disposals	46,388	100.00%	▲
Assets not yet disposed of.			
Non-cash amounts excluded from operating activities	163,413	48.41%	▲
Depreciation and loss on disposal (see above)			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(19,376)	(39.41%)	▼
Timing of LRCL grant funding.			
Outflows from investing activities			
Payments for financial assets at amortised cost - self supporting loans	200,000	100.00%	▲
Loan not yet confirmed.			
Payments for property, plant and equipment	(49,867)	(226.67%)	▼
Timing of capital acquisitions.			
Payments for construction of infrastructure	21,553	33.16%	▲
Timing of capital acquisitions.			
Surplus or deficit at the start of the financial year	176,857	50.53%	▲
Capital acquisitions were less than estimated when the budget was done.			
Surplus or deficit after imposition of general rates	456,684	22.33%	▲
Due to variances described above			

SHIRE OF PEPPERMINT GROVE
SUPPLEMENTARY INFORMATION

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**SHIRE OF PEPPERMINT GROVE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2023**

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.35 M	\$0.35 M	\$0.53 M	\$0.18 M
Closing	\$0.01 M	\$2.05 M	\$2.50 M	\$0.46 M

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables		Receivables			
	\$	% of total		\$	% Outstanding		\$	% Collected
Unrestricted Cash	\$2.30 M	53.6%	Trade Payables	\$0.28 M		Rates Receivable	\$0.69 M	81.2%
Restricted Cash	\$1.99 M	46.4%	0 to 30 Days		73.3%	Trade Receivable	\$0.15 M	% Outstanding
			Over 30 Days		26.6%	Over 30 Days		99.1%
			Over 90 Days		0.0%	Over 90 Days		73.2%

Refer to 3 - Cash and Financial Assets Refer to 8 - Payables Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.40 M	\$1.92 M	\$2.04 M	\$0.12 M

Refer to Statement of Financial Activity

Rates Revenue			Grants and Contributions			Fees and Charges		
YTD Actual	\$	% Variance	YTD Actual	\$	% Variance	YTD Actual	\$	% Variance
YTD Budget	\$3.66 M	(0.4%)	YTD Budget	\$0.64 M	15.4%	YTD Budget	\$0.22 M	(14.2%)
	\$3.65 M			\$0.74 M			\$0.19 M	

Refer to 9 - Rate Revenue Refer to 12 - Grants and Contributions Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.73 M)	(\$0.20 M)	(\$0.05 M)	\$0.16 M

Refer to Statement of Financial Activity

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$	%	YTD Actual	\$	% Spent	YTD Actual	\$	% Received
Adopted Budget	\$2.08 M	(98.2%)	Adopted Budget	\$2.58 M	(98.3%)	Adopted Budget	\$0.05 M	(39.4%)
	\$0.04 M			\$0.04 M			\$0.03 M	

Refer to 6 - Disposal of Assets Refer to 5 - Capital Acquisitions Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.01 M)	(\$0.02 M)	(\$0.02 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings			Reserves	
Principal repayments	(\$0.02 M)		Reserves balance	\$1.99 M
Interest expense	(\$0.02 M)		Interest earned	\$0.00 M
Principal due	\$0.64 M			

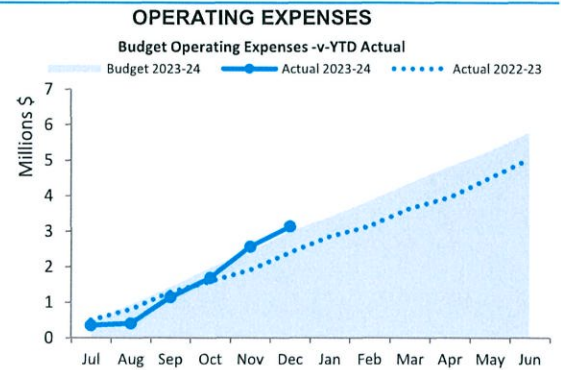
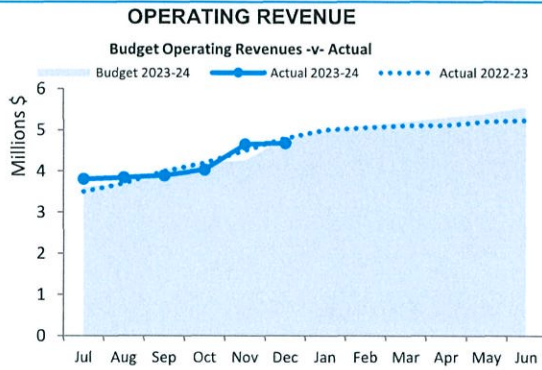
Refer to 10 - Borrowings Refer to 4 - Cash Reserves

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

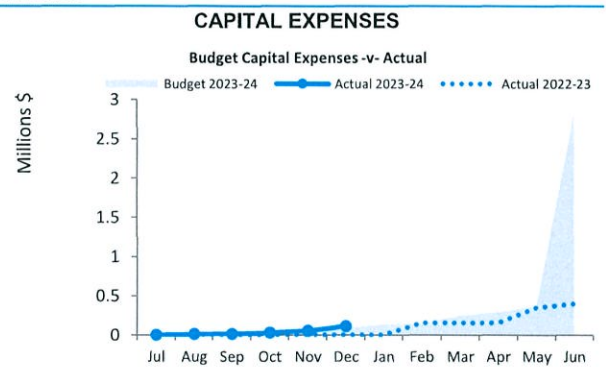
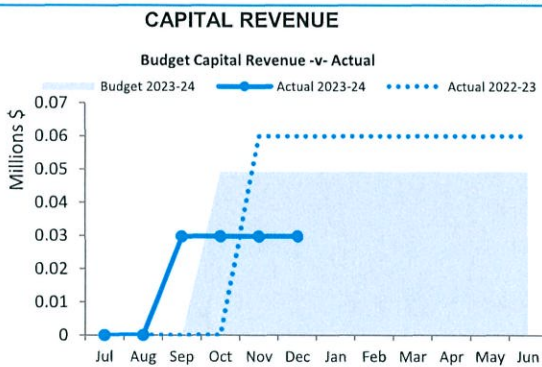
**SHIRE OF PEPPERMINT GROVE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2023**

2 KEY INFORMATION - GRAPHICAL

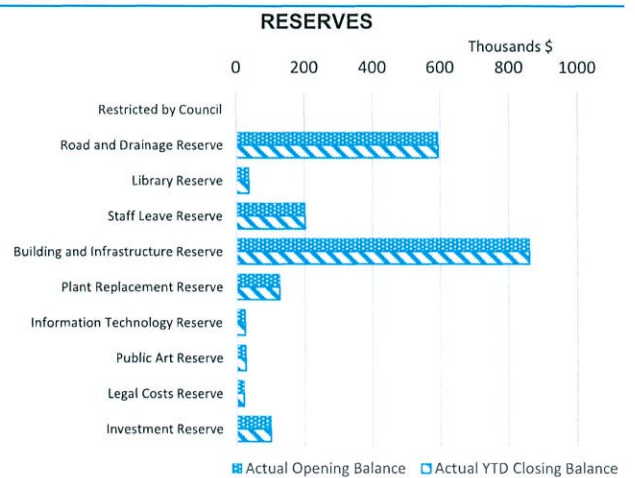
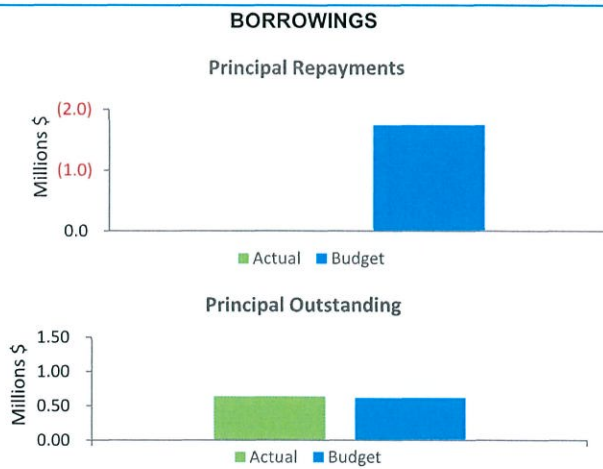
OPERATING ACTIVITIES



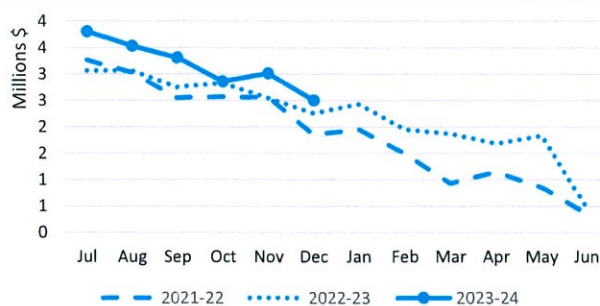
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

**SHIRE OF PEPPERMINT GROVE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2023**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Municipal Fund	Cash and cash equivalents	2,296,741	0	2,296,741				
Reserve Fund		0	1,988,560	1,988,560				
Total		2,296,741	1,988,560	4,285,301	0			
Comprising								
Cash and cash equivalents		2,296,741	1,988,560	4,285,301	0			
		2,296,741	1,988,560	4,285,301	0			

0

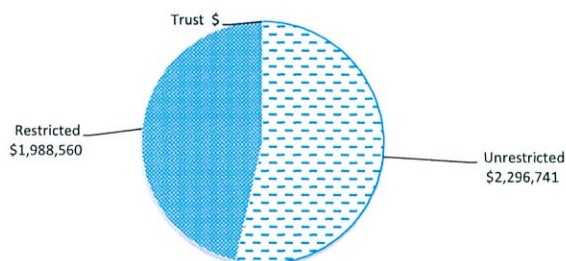
KEY INFORMATION

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 4 - Other assets.



**SHIRE OF PEPPERMINT GROVE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2023**

4 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual YTD	SOFP
	Opening Balance	Interest Earned	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Interest Earned	Transfers In (+)	Transfers Out (-)	Closing Balance	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Restricted by Council											
Road and Drainage Reserve	595,117	25,292	37,700	(250,000)	408,109	593,360				593,360	593360
Library Reserve	56,455	2,399		(43,284)	15,570	36,344				36,344	36344
Staff Leave Reserve	182,188	7,743	30,000		219,931	201,697				201,697	201697
Building and Infrastructure Reserve	851,025	37,492	81,826	(420,000)	550,343	859,281				859,281	859281
Plant Replacement Reserve	126,616	5,381			131,997	126,310				126,310	126309
Information Technology Reserve	25,108	1,067			26,175	25,036				25,036	25036
Public Art Reserve	31,313	1,331	20,000	(35,000)	17,644	25,852				25,852	25852
Legal Costs Reserve	20,738	881			21,619	20,679				20,679	20680
Investment Reserve	100,000	4,250	460,000		564,250	100,000				100,000	100000
	1,988,560	85,836	629,526	(748,284)	1,955,638	1,988,559	0	0	0	1,988,559	1,988,559

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - specialised	225,000	14,000	24,875	10,875
Furniture and equipment	9,700			0
Plant and equipment	46,000	8,000	46,992	38,992
Acquisition of property, plant and equipment	280,700	22,000	71,867	49,867
Infrastructure - roads	1,680,500		14,517	14,517
Infrastructure - Recreation	350,000			0
Infrastructure - Other	545,000	65,000	28,930	(36,070)
Acquisition of infrastructure	2,575,500	65,000	43,447	78,181
Total capital acquisitions	2,856,200	87,000	115,314	128,048
Capital Acquisitions Funded By:				
Capital grants and contributions	49,162	49,162	29,786	(19,376)
Other (disposals & C/Fwd) (exc sale of sump)	2,080,500	33,000	36,653	3,653
Reserve accounts				
Road and Drainage Reserve	250,000		0	0
Library Reserve	43,284		0	0
Building and Infrastructure Reserve	420,000		0	0
Public Art Reserve	35,000		0	0
Contribution - operations	(21,746)	4,838	48,875	44,037
Capital funding total	2,856,200	87,000	115,314	28,314

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

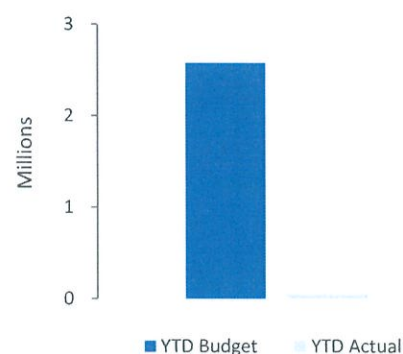
Initial recognition and measurement for assets held at cost

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

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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

Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



0%
20%
40%
60%
80%
100%
Over 100%

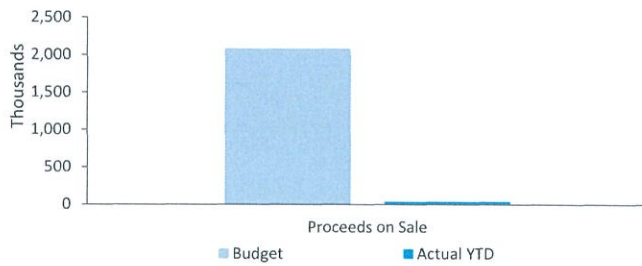
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

			Adopted		Variance
Account Description			Budget	YTD Budget	(Under)/Over
			\$	\$	\$
Land and Buildings					
	B001	Renewal Design main entry weather protection structure - Library	7,000		0
	B002	Renewal Painting works - Library	5,000	3,000	424
	B003	Renewal Renewal Works - Library	15,000		-7666
	B004	Renewal Composite material - Library	55,000		0
	B005	New Solar - Depot	10,000	10,000	10000
	B006	Renewal Airconditioning replacement	100,000		-12950
	B007	Renewal Shade panels - Library	19,000		0
	B008	Renewal Airconditioner replacement	8,000		0
	B009	Renewal Painting works and sundry furniture	6,000	1,000	-683
			225,000	14,000	(10,875)
Plant and Equipment					
	P001	Renewal Vehicle replacement	38,000		-39508
	P002	Renewal Minor plant	8,000	8,000	516
			46,000	8,000	(38,992)
Infrastructure - Roads					
	I003	Renewal Minor kerb renewal	10,000		-950
	I002	Renewal Minor footpath works	20,000		-7900
	I001	Renewal Minor drainage works	10,000		-5667
	I004	Renewal Footpath works - Esplanade to foreshore	23,000		0
	I005	Renewal Crossland Court -paving replacement	30,000		0
	I006	New Johnston St - sump	1,587,500		0
			1,680,500	0	(14,517)
Infrastructure - Recreation					
	O006	Renewal Playground equipment - Keanes Point	350,000		0
			350,000	0	0
Infrastructure - Other					
	O001	New VMS - carpark	60,000	60,000	38250
	O002	New Parking and drainage construction - Manner Hill	300,000		0
	O003	New Mural - Manners Hill	5,000	5,000	-2180
	O004	New Memorial wall	80,000		0
	O005	Renewal Foreshore works	100,000		0
			545,000	65,000	36,070
Furniture and Equipment					
	F001	New Chambers - recording equipment	9,700		0
			2,856,200	87,000	(28,314)

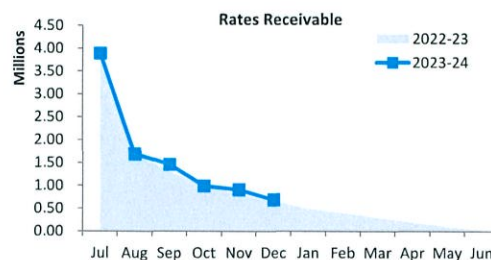
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Property, Plant and Equipment								
	Land - freehold	2,100,000	2,047,500	0	(52,500)			0	0
	Plant and Equipment	26,888	33,000	6,112	0	22,938	36,653	13,715	0
		2,126,888	2,080,500	6,112	(52,500)	22,938	36,653	13,715	0



7 RECEIVABLES

Rates receivable	30 Jun 2023	31 Dec 2023
	\$	\$
Opening arrears previous years	57,524	19,144
Levied this year	3,345,071	3,648,606
Less - collections to date	(3,383,451)	(2,979,832)
Gross rates collectable	19,144	687,918
Net rates collectable	19,144	687,918
% Collected	99.4%	81.2%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	532	11,335	4,048	43,541	59,456
Percentage	0.0%	0.9%	19.1%	6.8%	73.2%	
Balance per trial balance						
Trade receivables						59,456
Other receivables						93,539
Total receivables general outstanding						152,995

Amounts shown above include GST (where applicable)

KEY INFORMATION

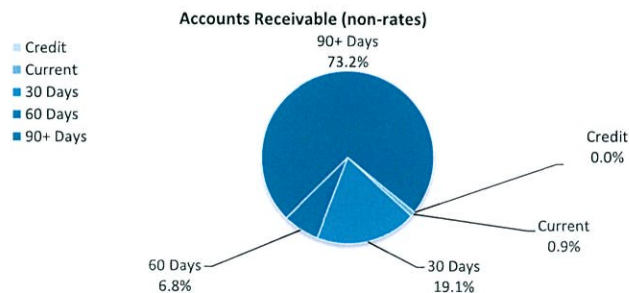
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



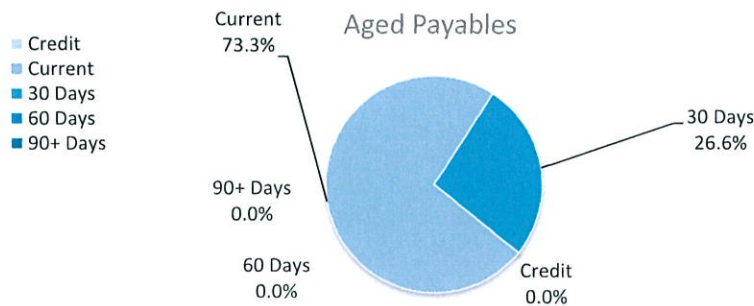
8 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	207,036	75,184	0	55	282,275
Percentage	0.0%	73.3%	26.6%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						282,276
Other payables						340,732
Total payables general outstanding						623,008

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



SHIRE OF PEPPERMINT GROVE
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 DECEMBER 2023

OPERATING ACTIVITIES

9 RATE REVENUE

General rate revenue	RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	Budget			YTD Actual				
					Rate Revenue	Interim Rate Revenue	Total Revenue	Rate Revenue	Interim Rate Revenue	Total Revenue		
Gross rental value												
Gross Rental Value		0.0756	589	46,988,483	3,549,980	14,000	3,563,980	3,648,606			3,648,606	
Sub-Total			589	46,988,483	3,549,980	14,000	3,563,980	3,648,606	0		3,648,606	
Minimum payment												
Gross rental value												
Gross Rental Value		1,494	71		106,074		106,074				0	
Sub-total			71	0	106,074	0	106,074	0	0		0	
Total general rates							3,670,054				3,648,606	

10 BORROWINGS

Repayments - borrowings

Information on borrowings	Particulars	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
			1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$	\$	\$	
	Library/Community Centre	41	654,693		0	(19,113)	(38,885)	635,580	615,808	(22,587)	(45,143)
	Road/Drainage - Johnston St	42	0		1,500,000		(1,500,000)	0	0	(19,060)	(19,060)
			654,693	0	1,500,000	(19,113)	(1,538,885)	635,580	615,808	(22,587)	(64,203)
	Self supporting loans										
	Tennis Club	43	0		200,000		(200,000)				
			0	0	200,000	0	(200,000)	0	0	0	0
	Total		654,693	0	1,700,000	(19,113)	(1,738,885)	635,580	615,808	(22,587)	(64,203)
	Current borrowings		38,886					19,772			
	Non-current borrowings		615,807					615,808			
			654,693					635,580			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

New borrowings 2023-24

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		1,500,000	WATC	Debentures						
Tennis Club		200,000	WATC	Self supporting						
	0	1,700,000				0		0	0	0

KEY INFORMATION

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

11 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 December 2023
		\$	\$	\$	\$	\$
Employee Related Provisions						
Provision for annual leave		112,607	0			112,607
Provision for long service leave		62,738	0			62,738
Total Provisions		<u>175,345</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>175,345</u>
Total other current liabilities		<u>175,345</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>175,345</u>

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD Budget	YTD Revenue
	1 July 2023		(As revenue)	31 Dec 2023	31 Dec 2023	Revenue		Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Grove Contributions				0		1,327,700	617,396	658,772
Grants Commission - General				0		43,000	7,000	46,652
Grants Commission - Roads				0		23,000	16,202	25,394
MRWA - Direct Grant				0		5,742		6,170
Building digital skills				0				2,500
	0	0	0	0	0	1,399,442	640,598	739,488

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Dec 2023	Current Liability 31 Dec 2023	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	
Capital grants and subsidies								
LRCI - 4				0		49,162	49,162	29,786
	0	0	0	0	0	49,162	49,162	29,786

**SHIRE OF PEPPERMINT GROVE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2023**

14 INVESTMENT IN ASSOCIATES

(a) Investment in 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
\$	\$	\$
		121,015
0	0	121,015

SIGNIFICANT ACCOUNTING POLICIES

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.



Ordinary Council Meeting

8.3.4 – Financial Statements for the
period ending 31 January 2024

SHIRE OF PEPPERMINT GROVE

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 January 2024

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 31 JANUARY 2024

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	9	3,670,054	3,664,053	3,648,606	(15,447)	(0.42%)	
Grants, subsidies and contributions	12	1,399,442	649,376	1,021,885	372,509	57.36%	▲
Fees and charges		339,195	269,127	236,357	(32,770)	(12.18%)	▼
Interest revenue		138,836	57,418	82,639	25,221	43.93%	▲
Other revenue		7,600	6,350	15,951	9,601	151.20%	
Profit on asset disposals	6	6,112	0	13,715	13,715	0.00%	
Fair value adjustments to financial assets at fair value through profit or loss		0	0	403	403	0.00%	
		5,561,239	4,646,324	5,019,556	373,232	8.03%	
Expenditure from operating activities							
Employee costs		(2,409,668)	(1,396,897)	(1,460,687)	(63,790)	(4.57%)	
Materials and contracts		(2,390,368)	(1,395,427)	(1,309,024)	86,403	6.19%	
Utility charges		(123,593)	(71,023)	(59,975)	11,048	15.56%	▲
Depreciation		(582,312)	(339,682)	(600,505)	(260,823)	(76.78%)	▼
Finance costs		(69,703)	(25,651)	(24,883)	768	2.99%	
Insurance		(118,902)	(115,902)	(121,320)	(5,418)	(4.67%)	
Other expenditure		(47,000)	(23,000)	(1,000)	22,000	95.65%	▲
Loss on asset disposals	6	(52,500)	(46,388)	0	46,388	100.00%	▲
		(5,794,046)	(3,413,970)	(3,577,394)	(163,424)	(4.79%)	
Non-cash amounts excluded from operating activities	Note 2(b)	628,700	386,070	586,387	200,317	51.89%	▲
Amount attributable to operating activities		395,893	1,618,424	2,028,549	410,125	25.34%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	49,162	49,162	29,786	(19,376)	(39.41%)	▼
Proceeds from disposal of assets	6	2,080,500	33,000	36,653	3,653	11.07%	
Proceeds from financial assets at amortised cost - self supporting loans		200,000	0	0	0	0.00%	
		2,329,662	82,162	66,439	(15,723)	(19.14%)	
Outflows from investing activities							
Payments for financial assets at amortised cost - self supporting loans		(200,000)	(200,000)	0	200,000	100.00%	▲
Payments for property, plant and equipment	5	(280,700)	(77,000)	(71,867)	5,133	6.67%	
Payments for construction of infrastructure	5	(2,575,500)	(65,000)	(43,447)	21,553	33.16%	▲
		(3,056,200)	(342,000)	(115,314)	226,686	66.28%	
Amount attributable to investing activities		(726,538)	(259,838)	(48,875)	210,963	81.19%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Proceeds from new debentures	10	1,700,000	0	0	0	0.00%	
Transfer from reserves	4	748,284	0	0	0	0.00%	
		2,448,284	0	0	0	0.00%	
Outflows from financing activities							
Repayment of borrowings	10	(1,738,886)	(19,113)	(19,113)	0	0.00%	
Transfer to reserves	4	(715,362)	0	0	0	0.00%	
		(2,454,248)	(19,113)	(19,113)	0	0.00%	
Amount attributable to financing activities		(5,964)	(19,113)	(19,113)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		350,026	350,026	526,883	176,857	50.53%	▲
Amount attributable to operating activities		395,893	1,618,424	2,028,549	410,125	25.34%	▲
Amount attributable to investing activities		(726,538)	(259,838)	(48,875)	210,963	81.19%	▲
Amount attributable to financing activities		(5,964)	(19,113)	(19,113)	0	0.00%	
Surplus or deficit after imposition of general rates		13,417	1,689,499	2,487,445	797,946	47.23%	▲

KEY INFORMATION

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

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

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

SHIRE OF PEPPERMINT GROVE
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JANUARY 2024

	Supplementary Information	30 June 2024	31 January 2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	2,550,422	4,237,300
Trade and other receivables		658,685	815,638
TOTAL CURRENT ASSETS		3,209,107	5,052,938
NON-CURRENT ASSETS			
Trade and other receivables		98,625	98,625
Other financial assets		20,390	20,793
Investment in associate	14	121,015	121,015
Property, plant and equipment		16,433,836	16,357,834
Infrastructure		17,091,017	16,658,890
Right-of-use assets		15,047	15,047
TOTAL NON-CURRENT ASSETS		33,779,930	33,272,204
TOTAL ASSETS		36,989,037	38,325,142
CURRENT LIABILITIES			
Trade and other payables	8	680,986	564,257
Lease liabilities		11,785	11,785
Borrowings	10	38,885	19,772
Employee related provisions	11	175,345	175,345
TOTAL CURRENT LIABILITIES		907,001	771,159
NON-CURRENT LIABILITIES			
Lease liabilities		6,007	6,007
Borrowings	10	615,807	615,807
Employee related provisions		41,314	41,314
TOTAL NON-CURRENT LIABILITIES		663,128	663,128
TOTAL LIABILITIES		1,570,129	1,434,287
NET ASSETS		35,418,908	36,890,855
EQUITY			
Retained surplus		9,864,520	11,336,462
Reserve accounts	4	1,988,559	1,988,559
Revaluation surplus		23,565,829	23,565,833
TOTAL EQUITY		35,418,908	36,890,855

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JANUARY 2024

1 BASIS OF PREPARATION AND SIGNIFICANT 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. Supporting 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.

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.

Judgements and estimates

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.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- 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
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 16 February 2024

SHIRE OF PEPPERMINT GROVE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget	Last Year	Year to Date
		Opening 30 June 2023	Closing 30 June 2023	31 January 2024
Current assets		\$	\$	\$
Cash and cash equivalents	3	2,153,053	2,550,422	4,237,300
Trade and other receivables		96,000	658,685	815,640
		2,249,053	3,209,107	5,052,940
Less: current liabilities				
Trade and other payables	8	(280,000)	(680,986)	(564,257)
Lease liabilities			(11,785)	(11,785)
Borrowings	10	2,550	(38,885)	(19,772)
Employee related provisions	11		(175,345)	(175,345)
		(277,450)	(907,001)	(771,159)
Net current assets		1,971,603	2,302,106	4,281,781
Less: Total adjustments to net current assets	Note 2(c)	(1,958,186)	(1,775,223)	(1,794,336)
Closing funding surplus / (deficit)		13,417	526,883	2,487,445

(b) 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*.

Non-cash amounts excluded from operating activities	Adopted Budget	YTD Budget (a)	YTD Actual (b)	
	\$	\$	\$	
Adjustments to operating activities				
Less: Profit on asset disposals	6	(6,112)	0	(13,715)
Less: Fair value adjustments to financial assets at amortised cost		0	0	(403)
Add: Loss on asset disposals	6	52,500	46,388	0
Add: Depreciation		582,312	339,682	600,505
Total non-cash amounts excluded from operating activities		628,700	386,070	586,387

(c) 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.

Adjustments to net current assets	Adopted Budget	Last Year	Year to Date	
	Opening 30 June 2023	Closing 30 June 2023	31 January 2024	
	\$	\$	\$	
Less: Reserve accounts	4	(1,988,560)	(1,988,559)	(1,988,559)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	10	(2,550)	38,885	19,772
- Current portion of lease liabilities			11,785	11,785
- Current portion of employee benefit provisions held in reserve	4	32,924	162,666	162,666
Total adjustments to net current assets	Note 2(a)	(1,958,186)	(1,775,223)	(1,794,336)

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 Council's operational cycle.

SHIRE OF PEPPERMINT GROVE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2024

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 2023-24 year is \$10,000 and 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	372,509	57.36%	▲
Federal Assistance Grants received earlier than anticipated - \$57k.			
Timing of library contributions - \$318k.			
Fees and charges	(32,770)	(12.18%)	▼
Development application fees and building licence fees under budget.			
Interest revenue	25,221	43.93%	▲
Interest received more than budgeted for.			
Expenditure from operating activities			
Utility charges	11,048	15.56%	▲
Timing of spend.			
Depreciation	(260,823)	(76.78%)	▼
Depreciation on road infrastructure higher than budgeted, as budget was prepared before revaluation was completed.			
Other expenditure	22,000	95.65%	▲
Timing of donations \$12k and Heritage Grants Scheme \$10k.			
Loss on asset disposals	46,388	100.00%	▲
Assets not yet disposed of.			
Non-cash amounts excluded from operating activities	200,317	51.89%	▲
Depreciation and loss on disposal (see above)			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(19,376)	(39.41%)	▼
Timing of LRCI grant funding.			
Outflows from investing activities			
Payments for financial assets at amortised cost - self supporting loans	200,000	100.00%	▲
Loan not yet confirmed.			
Payments for construction of infrastructure	21,553	33.16%	▲
Timing of capital acquisitions.			
Surplus or deficit at the start of the financial year	176,857	50.53%	▲
Capital acquisitions were less than estimated when the budget was done.			
Surplus or deficit after imposition of general rates	797,946	47.23%	▲
Due to variances described above			

SHIRE OF PEPPERMINT GROVE
SUPPLEMENTARY INFORMATION

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SHIRE OF PEPPERMINT GROVE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2024

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.35 M	\$0.35 M	\$0.53 M	\$0.18 M
Closing	\$0.01 M	\$1.69 M	\$2.49 M	\$0.80 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$2.25 M	53.1%
Restricted Cash	\$1.99 M	46.9%

Refer to 3 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.24 M	
0 to 30 Days		56.1%
Over 30 Days		43.9%
Over 90 Days		0.0%

Refer to 8 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.49 M	86.8%
Trade Receivable	\$0.33 M	
Over 30 Days		21.3%
Over 90 Days		18.4%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.40 M	\$1.62 M	\$2.03 M	\$0.41 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$3.65 M	
YTD Budget	\$3.66 M	(0.4%)

Refer to 9 - Rate Revenue

Grants and Contributions		
	\$	% Variance
YTD Actual	\$1.02 M	
YTD Budget	\$0.65 M	57.4%

Refer to 12 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.24 M	
YTD Budget	\$0.27 M	(12.2%)

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)
(\$0.73 M)	(\$0.26 M)	(\$0.05 M)	\$0.21 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.04 M	
Adopted Budget	\$2.08 M	(98.2%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$0.04 M	
Adopted Budget	\$2.58 M	(98.3%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.03 M	
Adopted Budget	\$0.05 M	(39.4%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.01 M)	(\$0.02 M)	(\$0.02 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.02 M)
Interest expense	(\$0.02 M)
Principal due	\$0.64 M

Refer to 10 - Borrowings

Reserves	
Reserves balance	\$1.99 M
Interest earned	\$0.00 M

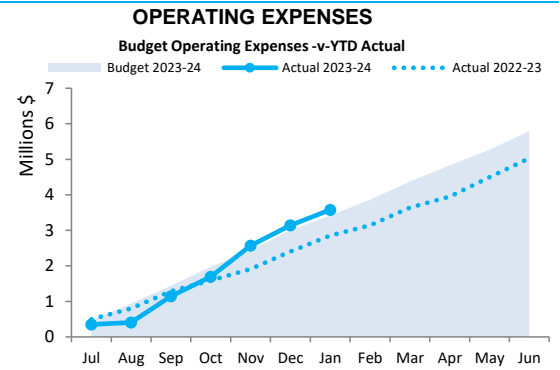
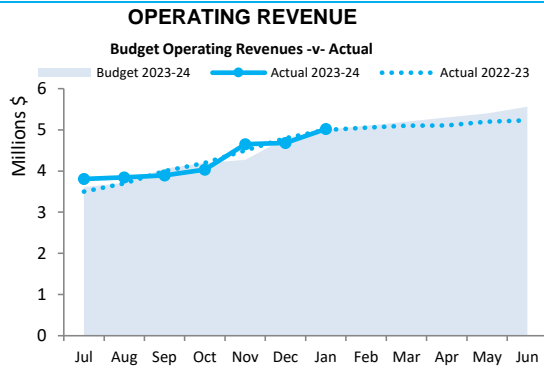
Refer to 4 - Cash Reserves

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

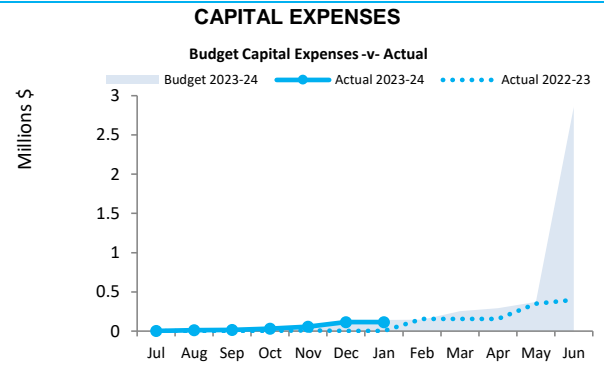
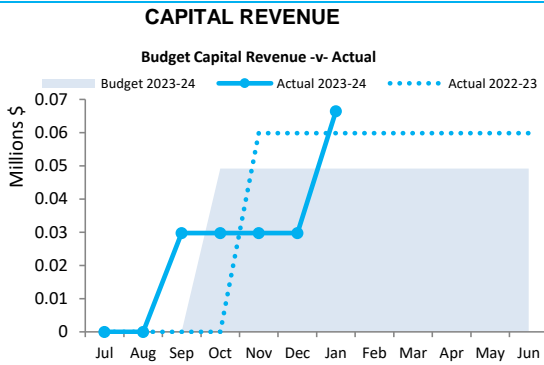
**SHIRE OF PEPPERMINT GROVE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2024**

2 KEY INFORMATION - GRAPHICAL

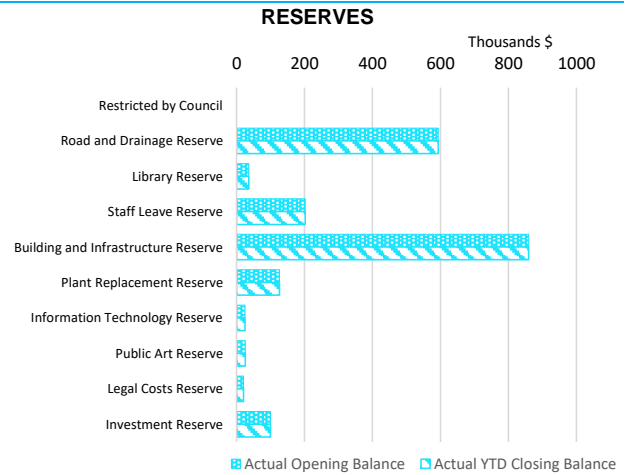
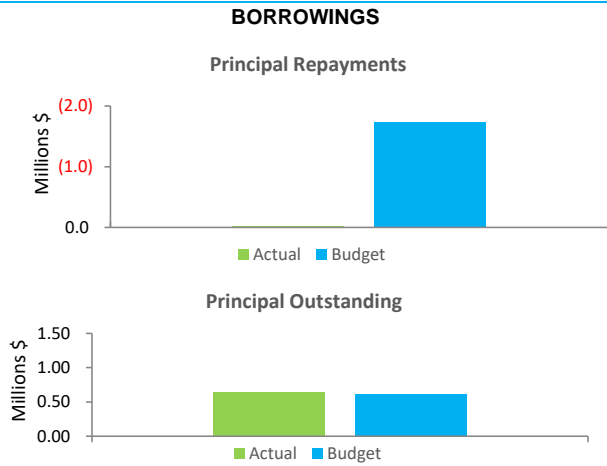
OPERATING ACTIVITIES



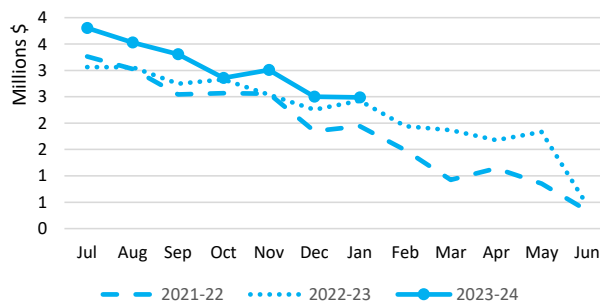
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

**SHIRE OF PEPPERMINT GROVE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2024**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Fund	Cash and cash equivalents	2,248,740	0	2,248,740				
Reserve Fund		0	1,988,560	1,988,560				
Total		2,248,740	1,988,560	4,237,300	0			
Comprising								
Cash and cash equivalents		2,248,740	1,988,560	4,237,300	0			
		2,248,740	1,988,560	4,237,300	0			

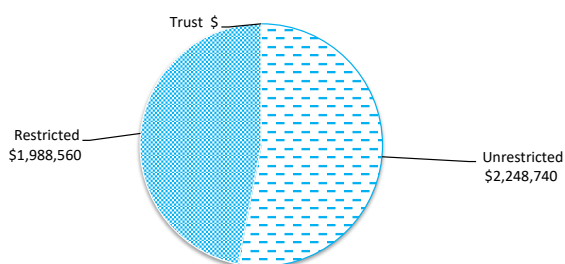
KEY INFORMATION

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 4 - Other assets.



SHIRE OF PEPPERMINT GROVE
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 JANUARY 2024

4 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual YTD	SOFP
	Opening Balance	Interest Earned	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Interest Earned	Transfers In (+)	Transfers Out (-)	Closing Balance	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Restricted by Council											
Road and Drainage Reserve	595,117	25,292	37,700	(250,000)	408,109	593,360				593,360	593360
Library Reserve	56,455	2,399		(43,284)	15,570	36,344				36,344	36344
Staff Leave Reserve	182,188	7,743	30,000		219,931	201,697				201,697	201697
Building and Infrastructure Reserve	851,025	37,492	81,826	(420,000)	550,343	859,281				859,281	859281
Plant Replacement Reserve	126,616	5,381			131,997	126,310				126,310	126309
Information Technology Reserve	25,108	1,067			26,175	25,036				25,036	25036
Public Art Reserve	31,313	1,331	20,000	(35,000)	17,644	25,852				25,852	25852
Legal Costs Reserve	20,738	881			21,619	20,679				20,679	20680
Investment Reserve	100,000	4,250	460,000		564,250	100,000				100,000	100000
	1,988,560	85,836	629,526	(748,284)	1,955,638	1,988,559	0	0	0	1,988,559	1,988,559

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - specialised	225,000	69,000	24,875	(44,125)
Furniture and equipment	9,700			0
Plant and equipment	46,000	8,000	46,992	38,992
Acquisition of property, plant and equipment	280,700	77,000	71,867	(5,133)
Infrastructure - roads	1,680,500		14,517	14,517
Infrastructure - Recreation	350,000			0
Infrastructure - Other	545,000	65,000	28,930	(36,070)
Acquisition of infrastructure	2,575,500	65,000	43,447	(31,819)
Total capital acquisitions	2,856,200	142,000	115,314	(36,952)
Capital Acquisitions Funded By:				
Capital grants and contributions	49,162	49,162	29,786	(19,376)
Other (disposals & C/Fwd) (exc sale of sump)	2,080,500	33,000	36,653	3,653
Reserve accounts				
Road and Drainage Reserve	250,000		0	0
Library Reserve	43,284		0	0
Building and Infrastructure Reserve	420,000		0	0
Public Art Reserve	35,000		0	0
Contribution - operations	(21,746)	59,838	48,875	(10,963)
Capital funding total	2,856,200	142,000	115,314	(26,686)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

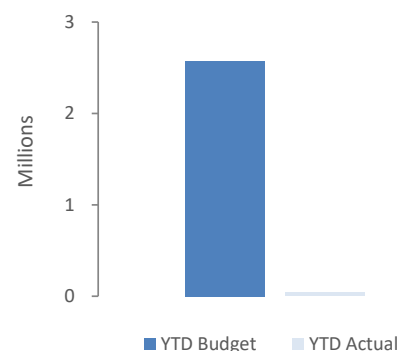
Initial recognition and measurement for assets held at cost

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

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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

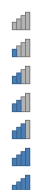
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



0%
 20%
 40%
 60%
 80%
 100%
 Over 100%

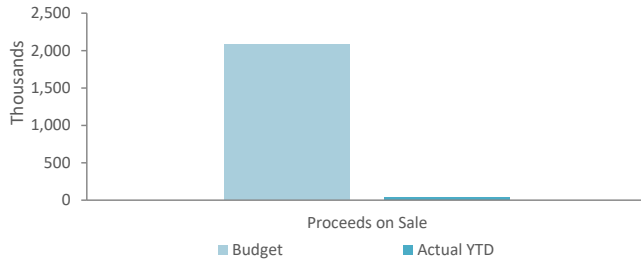
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

			Adopted			Variance
Account Description			Budget	YTD Budget	YTD Actual	(Under)/Over
			\$	\$	\$	\$
Land and Buildings						
	B001	Renewal Design main entry weather protection structure - Library	7,000			0
	B002	Renewal Painting works - Library	5,000	3,000	2,576	424
	B003	Renewal Renewal Works - Library	15,000		7,666	-7666
	B004	Renewal Composite material - Library	55,000	55,000		55000
	B005	New Solar - Depot	10,000	10,000		10000
	B006	Renewal Airconditioning replacement	100,000		12,950	-12950
	B007	Renewal Shade panels - Library	19,000			0
	B008	Renewal Airconditioner replacement	8,000			0
	B009	Renewal Painting works and sundry furniture	6,000	1,000	1,683	-683
			225,000	69,000	24,875	44,125
Plant and Equipment						
	P001	Renewal Vehicle replacement	38,000		39,508	-39508
	P002	Renewal Minor plant	8,000	8,000	7,484	516
			46,000	8,000	46,992	(38,992)
Infrastructure - Roads						
	I003	Renewal Minor kerb renewal	10,000		950	-950
	I002	Renewal Minor footpath works	20,000		7,900	-7900
	I001	Renewal Minor drainage works	10,000		5,667	-5667
	I004	Renewal Footpath works - Esplanade to foreshore	23,000			0
	I005	Renewal Crossland Court -paving replacement	30,000			0
	I006	New Johnston St - sump	1,587,500			0
			1,680,500	0	14,517	(14,517)
Infrastructure - Recreation						
	O006	Renewal Playground equipment - Keanes Point	350,000			0
			350,000	0	0	0
Infrastructure - Other						
	O001	New VMS - carpark	60,000	60,000	21,750	38250
	O002	New Parking and drainage construction - Manner Hill	300,000			0
	O003	New Mural - Manners Hill	5,000	5,000	7,180	-2180
	O004	New Memorial wall	80,000			0
	O005	Renewal Foreshore works	100,000			0
			545,000	65,000	28,930	36,070
Furniture and Equipment						
	F001	New Chambers - recording equipment	9,700			0
			2,856,200	142,000	115,314	26,686

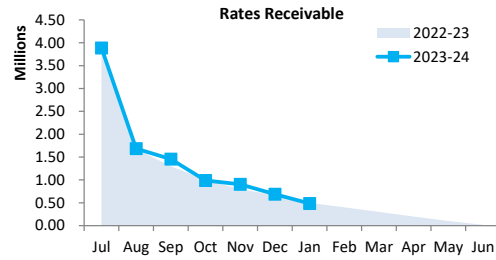
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Property, Plant and Equipment									
	Land - freehold	2,100,000	2,047,500	0	(52,500)			0	0
	Plant and Equipment	26,888	33,000	6,112	0	22,938	36,653	13,715	0
		2,126,888	2,080,500	6,112	(52,500)	22,938	36,653	13,715	0



7 RECEIVABLES

Rates receivable	30 June 2023	31 Jan 2024
	\$	\$
Opening arrears previous years	57,524	19,144
Levied this year	3,345,071	3,648,606
Less - collections to date	(3,383,451)	(3,182,489)
Gross rates collectable	19,144	485,261
Net rates collectable	19,144	485,261
% Collected	99.4%	86.8%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	186,286	500	6,510	43,542	236,838
Percentage	0.0%	78.7%	0.2%	2.7%	18.4%	
Balance per trial balance						
Trade receivables						236,838
Other receivables						93,539
Total receivables general outstanding						330,377

Amounts shown above include GST (where applicable)

KEY INFORMATION

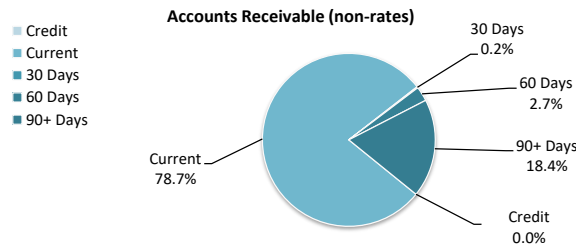
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



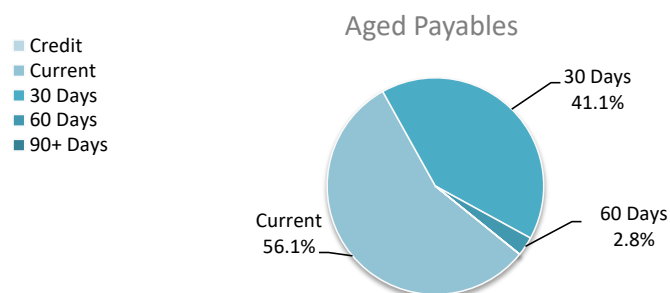
8 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	137,222	100,467	6,971	55	244,715
Percentage	0.0%	56.1%	41.1%	2.8%	0.0%	
Balance per trial balance						
Sundry creditors						244,715
Other payables						319,542
Total payables general outstanding						564,257

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.



9 RATE REVENUE

General rate revenue

RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue \$	Budget		YTD Actual		
					Interim Rate Revenue \$	Total Revenue \$	Rate Revenue \$	Interim Rate Revenue \$	Total Revenue \$
Gross rental value									
Gross Rental Value	0.0756	589	46,988,483	3,549,980	14,000	3,563,980	3,648,606		3,648,606
Sub-Total		589	46,988,483	3,549,980	14,000	3,563,980	3,648,606	0	3,648,606
Minimum payment									
Gross rental value									
Gross Rental Value	1,494	71		106,074		106,074			0
Sub-total		71	0	106,074	0	106,074	0	0	0
Total general rates						3,670,054			3,648,606

10 BORROWINGS

Repayments - borrowings

Information on borrowings	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	
Library/Community Centre	41	654,693		0	(19,113)	(38,885)	635,580	615,808	(22,587)	(45,143)
Road/Drainage - Johnston St	42	0		1,500,000		(1,500,000)	0	0		(19,060)
		654,693	0	1,500,000	(19,113)	(1,538,885)	635,580	615,808	(22,587)	(64,203)
Self supporting loans										
Tennis Club	43	0		200,000		(200,000)				
		0	0	200,000	0	(200,000)	0	0	0	0
Total		654,693	0	1,700,000	(19,113)	(1,738,885)	635,580	615,808	(22,587)	(64,203)
Current borrowings		38,886					19,772			
Non-current borrowings		615,807					615,808			
		654,693					635,580			

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

New borrowings 2023-24

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$				\$	%	\$	\$	\$
Road/Drainage - Johnston St		1,500,000	WATC	Debentures						
Tennis Club		200,000	WATC	Self supporting						
	0	1,700,000				0		0	0	0

KEY INFORMATION

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

11 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2023 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 January 2024 \$
Employee Related Provisions						
Provision for annual leave		112,607	0			112,607
Provision for long service leave		62,738	0			62,738
Total Provisions		175,345	0	0	0	175,345
Total other current liabilities		175,345	0	0	0	175,345

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2023			31 Jan 2024	31 Jan 2024			
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Grove Contributions				0		1,327,700	622,674	941,169
Grants Commission - General				0		43,000	10,500	46,652
Grants Commission - Roads				0		23,000	16,202	25,394
MRWA - Direct Grant				0		5,742		6,170
Building digital skills				0				2,500
	0	0	0	0	0	1,399,442	649,376	1,021,885

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jan 2024	Current Liability 31 Jan 2024	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	
Capital grants and subsidies								
LRCI - 4				0		49,162	49,162	29,786
	0	0	0	0	0	49,162	49,162	29,786

**SHIRE OF PEPPERMINT GROVE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2024**

14 INVESTMENT IN ASSOCIATES

(a) Investment in 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
\$	\$	\$
		121,015
0	0	121,015

SIGNIFICANT ACCOUNTING POLICIES

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.

Deemed-To-Comply Checks:

1. 39R Johnston Street – Pergola – Exempt
2. 12 The Esplanade - Site works, Swimming pool, and Alterations to a Street Wall – Not Exempt

Infringements December 2023 and January 2024

Reason	Amount
4 x Stopping Contrary To A 'No Stopping' Sign	\$400.00

Library Statistics

Library Statistics	January 2024	January 2023	January 2022
Loans	21596	21152	19700
New Borrowers	335	362	254



Ordinary Council Meeting

8.3.5 Budget Review 2023-24

SHIRE OF PEPPERMINT GROVE

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Note 3 Predicted Variances / Future Budget Amendments	6 to 7

**SHIRE OF PEPPERMINT GROVE
STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 31 DECEMBER 2023**

		Budget v Actual		
	Note	Adopted Budget	Year to Date Actual	Predicted Variance (a) - (b)
		\$	\$	\$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates		3,670,054	3,648,606	0
Grants, subsidies and contributions		1,399,442	739,488	
Fees and charges	3.1	339,195	191,628	(20,000) ▼
Interest revenue	3.2	138,836	72,926	55,000 ▲
Other revenue		7,600	15,789	
Profit on asset disposals		6,112	13,715	
Fair value adjustments to financial assets at fair value thro		0	403	
		<u>5,561,239</u>	<u>4,682,555</u>	<u>35,000</u>
Expenditure from operating activities				
Employee costs	3.3	(2,409,668)	(1,259,629)	(79,000) ▼
Materials and contracts	3.4	(2,390,368)	(1,166,688)	(78,000) ▼
Utility charges		(123,593)	(54,140)	0
Depreciation	3.5	(582,312)	(515,075)	(430,000) ▼
Finance costs		(69,703)	(22,587)	0
Insurance		(118,902)	(121,320)	0
Other expenditure	3.6	(47,000)	(1,000)	17,000 ▲
Loss on asset disposals	3.7	(52,500)	0	52,500 ▲
		<u>(5,794,046)</u>	<u>(3,140,439)</u>	<u>(517,500)</u>
Non-cash amounts excluded from operating activities	3.8	628,700	500,957	430,000 ▲
Amount attributable to operating activities		<u>395,893</u>	<u>2,043,073</u>	<u>(52,500)</u>
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	3.9	49,162	29,786	11,000 ▲
Proceeds from disposal of assets	3.10	2,080,500	36,653	(2,047,500) ▼
Proceeds from self supporting loans	3.1	200,000	0	(200,000) ▼
		<u>2,329,662</u>	<u>66,439</u>	<u>(2,236,500)</u>
Outflows from investing activities				
Purchase of land and buildings	3.2	(225,000)	(24,875)	27,000 ▲
Purchase of plant and equipment	3.3	(46,000)	(46,992)	(15,000) ▼
Purchase of furniture and equipment		(9,700)	0	
Purchase and construction of infrastructure-roads	3.4	(1,680,500)	(14,517)	1,603,500 ▲
Purchase and construction of infrastructure-other	3.5	(895,000)	(28,930)	325,000 ▲
		<u>(2,856,200)</u>	<u>(115,314)</u>	<u>1,940,500</u>
Amount attributable to investing activities		<u>(526,538)</u>	<u>(48,875)</u>	<u>(296,000)</u>
FINANCING ACTIVITIES				
Cash inflows from financing activities				
Proceeds from new borrowings	3.6	1,700,000	0	(1,700,000) ▼
Transfers from reserve accounts	3.7	748,284	0	(250,000) ▼
		<u>2,448,284</u>	<u>0</u>	<u>(1,950,000)</u>
Cash outflows from financing activities				
Advances of self supporting loans	3.8	(200,000)	0	200,000 ▲
Repayment of borrowings	3.9	(1,738,885)	(19,113)	1,700,000 ▲
Transfers to reserve accounts	3.10	(715,362)	0	240,000 ▲
		<u>(2,654,247)</u>	<u>(19,113)</u>	<u>2,140,000</u>
Amount attributable to financing activities		<u>(205,963)</u>	<u>(19,113)</u>	<u>190,000</u>
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3.1	350,026	526,883	176,857 ▲
Amount attributable to operating activities		395,893	2,043,073	(52,500)
Amount attributable to investing activities		(526,538)	(48,875)	(296,000)
Amount attributable to financing activities		(205,963)	(19,113)	190,000
Surplus or deficit after imposition of general rates	2(a),3.2	<u>13,418</u>	<u>2,501,968</u>	<u>18,357</u> ▲

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 cash flow and 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.

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.

Judgements and estimates

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.

These 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.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- 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

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

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

(a) Composition of estimated net current assets	Audited Actual	Adopted Budget	Year to Date Actual	Estimated Year at End
	30 June 2023	30 June 2024	31 December 2023	Amount 30 June 2024
	\$	\$	\$	\$
Current assets				
Cash and cash equivalents	2,550,422	2,153,052	4,285,301	1,783,357
Trade and other receivables	658,685	96,000	840,913	500,000
	3,209,107	2,249,052	5,126,214	2,283,357
Less: current liabilities				
Trade and other payables	(680,985)	(280,000)	(623,008)	(300,000)
Lease liabilities	(11,785)		(11,785)	(5,000)
Borrowings	(38,885)	2,550	(19,772)	(38,885)
Employee related provisions	(175,345)		(175,345)	(175,345)
	(907,000)	(277,450)	(829,910)	(519,230)
Net current assets	2,302,107	1,971,602	4,296,304	1,764,127
Less: Total adjustments to net current assets	(1,775,225)	(1,958,186)	(1,794,336)	(1,745,770)
Closing funding surplus / (deficit)	526,882	13,416	2,501,968	18,357

(b) 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	Adopted Budget	Year to Date Actual	Estimated Year at End
	30 June 2023	30 June 2024	31 December 2023	Amount 30 June 2024
	\$	\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	(40,854)	(6,112)	(13,715)	(13,715)
Less: Fair value adjustments to financial assets at fair value through profit or loss	(938)		(403)	(403)
Less: Share of net profit of associates and joint ventures accounted for using the equity method	(11,640)			
Add: Loss on disposal of assets		52,500	0	0
Add: Depreciation on assets	601,866	582,312	515,075	945,075
Non-cash movements in non-current assets and liabilities:				
Employee benefit provisions	38,197			
Non-cash amounts excluded from operating activities	586,631	628,700	500,957	930,957

(c) 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	Adopted Budget	Year to Date Actual	Estimated Year at End
	30 June 2023	30 June 2024	31 December 2023	Amount 30 June 2024
	\$	\$	\$	\$
Adjustments to net current assets				
Less: Reserve accounts	(1,988,559)	(1,955,636)	(1,988,559)	(1,965,000)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	38,885	(2,550)	19,772	38,885
- Current portion of lease liabilities	11,785		11,785	5,000
- Employee benefit provisions	162,664		162,666	175,345
Total adjustments to net current assets	(1,775,225)	(1,958,186)	(1,794,336)	(1,745,770)

2 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

The Shire of Peppermint Grove 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.

TRADE AND OTHER RECEIVABLES

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire of Peppermint Grove applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

CONTRACT ASSETS

Contract assets primarily relate to the Shire of Peppermint Grove's right to consideration for work completed but not billed at the end of the period.

CONTRACT LIABILITIES

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

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

PROVISIONS

Provisions are recognised when the Shire of Peppermint Grove 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.

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Peppermint Grove's operational cycle. In the case of liabilities where the Shire of Peppermint Grove does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire of Peppermint Grove's intentions to release for sale.

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Peppermint Grove'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 of Peppermint Grove'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 net current funding position. Shire of Peppermint Grove's current obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the net current funding position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any 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 of Peppermint Grove's obligations for long-term employee benefits where the Shire of Peppermint Grove does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, are presented as current provisions in the net current funding position.

SHIRE OF PEPPERMINT GROVE
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 31 DECEMBER 2023

3 PREDICTED VARIANCES

		Variance	
		\$	
<u>Revenue from operating activities</u>			
3.1	Fees and charges Adjustment to Building Licence Fees and Development Application Fees	(20,000)	▼
3.2	Interest revenue Interest rates are higher than budgeted for	55,000	▲
<u>Expenditure from operating activities</u>			
3.3	Employee costs To cater for staff movements - offset by reduction in costs in other areas	(79,000)	▼
3.4	Materials and contracts IT Operations increased to include Agenda management software, Planning Legal fees increased, Records Management fees increased	(78,000)	▼
3.5	Depreciation Depreciation on road infrastructure was underbudgeted, no affect on cashflow	(430,000)	▼
3.6	Other expenditure Heritage Grants scheme not fully utilised	17,000	▲
3.7	Loss on asset disposals Johnston St sump project not going ahead, therefore no sale of asset	52,500	▲
<u>Non-cash amounts excluded from operating activities</u>		430,000	▲
See depreciation above - does not affect cashflow			
<u>Inflows from investing activities</u>			
3.9	Capital grants, subsidies and contributions Grant for Electric Vehicle charging stations	11,000	▲
3.10	Proceeds from disposal of assets Johnston St sump project not going ahead	(2,047,500)	▼
3.1	Proceeds from self supporting loans Tennis club upgrade not proceeding this year	(200,000)	▼
<u>Outflows from investing activities</u>			
3.2	Purchase of land and buildings Library shade sails and aircon replacement at Depot not going ahead	27,000	▲
3.3	Purchase of plant and equipment New hydraulic sweeper attachment required	(15,000)	▼
3.4	Purchase and construction of infrastructure-roads Johnston St sump and Esplanade footpath works not going ahead	1,603,500	▲
3.5	Purchase and construction of infrastructure-other Manners Hill parking and drainage construction and foreshore renewal works not going ahead this year	325,000	▲
<u>Cash inflows from financing activities</u>			
3.6	Proceeds from new borrowings Johnston St project not going ahead, therefore no loan required	(1,700,000)	▼
3.7	Transfers from reserve accounts Johnston St sump project not going ahead, therefore transfer from Reserve not required	(250,000)	▼

**SHIRE OF PEPPERMINT GROVE
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 31 DECEMBER 2023**

3 PREDICTED VARIANCES

		Variance	
		\$	
	<u>Cash outflows from financing activities</u>		
3.8	Advances of self supporting loans Tennis club upgrade not proceeding this year	200,000	▲
3.9	Repayment of borrowings Johnston St project not going ahead, therefore no loan required	1,700,000	▲
3.10	Transfers to reserve accounts Johnston St sump project not going ahead, therefore transfer to Reserve not required	240,000	▲
3.1	Surplus or deficit at the start of the financial year Surplus at start of year was larger than budgeted for	176,857	▲
3.2	Surplus or deficit after imposition of general rates Estimated closing surplus after taking all amendments into account	18,357	▲



Ordinary Council Meeting

8.4.1 – Matters for Information and Noting

- Planning Approvals
- Infringements
- Library Statistics
- Recycling

Matters for Information and Noting

Building Permits Issued December 2023 and January 2024

Application Number	Location	Description	Decision
BA2023/00039	30R Leake Street	Pergola	Approved
BA2023/00041	15 Hurstford Close	Alterations and Additions to a Grouped Dwelling	Approved
BA2023/00042	460 Stirling Highway	Fit Out Medical Centre	Approved
BA2023/00043	460 Stirling Highway	Woolworths Security Entry Gate	Approved
BA2024/00001	24 Johnston Street	Demolition (Full Site Clearance)	Approved
BA2024/00002	147B Forrest Street	Additions (Lift Shaft) to a Single House	Approved

Planning Approvals and Notices Issued December 2023 and January 2024

Application Number	Location	Description	Delegation	Decision
DA2022/00012	14 The Esplanade	Amendment (6m Crossover with extended Truncation and Verge Works)	Council	Approved
DA2023/00027	32 Johnston Street	Single House and Ancillary Works	Delegation	Approved
DA2023/00032	37 Irvine Street	Change of Use (Bed & Breakfast)	N/A	Withdrawn
DA2023/00034	37 Leake Street	R.O.W. Fencing and Vehicular Access	Delegation	Approved
DA2024/00001	149 Forrest Street	Additions (Lift Shaft) to a Single House	Delegation	Approved

Recycling Recovery



December 2023

PRODUCT	Product - Percentage	Product - Tonnes
AL CANS	0.66	0.09
MIXED PAPER	18.67	2.52
ONP	0.00	0.00
OCC - CARDBOARD	25.66	3.46
STEEL	2.25	0.30
GLASS	22.55	3.04
MIXED PLASTICS	0.00	0.00
PET	1.71	0.23
HDPE	1.49	0.20
TOTAL RECOVERED	72.99	9.85
WASTE / CONTAMINATION	27.01	3.65

