



Shire of  
Peppermint Grove

# **AGENDA**

**Ordinary Council Meeting  
Tuesday, 27 May 2025**



# Shire of Peppermint Grove

## NOTICE OF MEETING

Dear Councillor

It is advised that the **Ordinary Council Meeting** will be held in the Council Chamber at the Shire of Peppermint Grove, 1 Leake Street, Peppermint Grove, at 27th May 2025 commencing at 5:30 PM.

## MEETING AGENDA ATTACHED

Yours faithfully

A handwritten signature in black ink, appearing to read 'Donald Burnett', is written over a light blue rectangular background.

**Donald Burnett**  
**CHIEF EXECUTIVE OFFICER**

**22nd May 2025**

## Order Of Business

<b>1</b>	<b>Declaration of Official Opening.....</b>	<b>4</b>
<b>2</b>	<b>Recording of Attendance, Apologies and Leaves of Absence .....</b>	<b>4</b>
<b>2.1</b>	<b>Attendance .....</b>	<b>4</b>
<b>2.2</b>	<b>Apologies .....</b>	<b>4</b>
<b>2.3</b>	<b>Leaves of Absence .....</b>	<b>4</b>
<b>2.4</b>	<b>New Request for a Leave of Absence.....</b>	<b>5</b>
<b>3</b>	<b>Delegations, Submissions and Petitions .....</b>	<b>5</b>
	Nil	
<b>4</b>	<b>Public Question Time .....</b>	<b>5</b>
<b>4.1</b>	<b>Response to Previous Questions taken on Notice from a Previous Meeting.....</b>	<b>5</b>
	Nil	
<b>4.2</b>	<b>Questions from Members of the Public.....</b>	<b>6</b>
<b>5</b>	<b>Declarations of Interest – Financial, Proximity, Impartiality .....</b>	<b>6</b>
<b>6</b>	<b>Announcements by the Presiding Member (Without Discussion) .....</b>	<b>6</b>
<b>7</b>	<b>Confirmation of the Minutes .....</b>	<b>6</b>
<b>8</b>	<b>Officers Reports.....</b>	<b>7</b>
8.1	List of Accounts Paid - 30th April 2025 .....	7
8.2	Financial Statements for the period ended 30 April 2025 .....	36
8.3	Matters for Information and Noting .....	61
8.4	Entrance meeting with the External Auditor and the Office of Auditor General .....	65
<b>9</b>	<b>Committee Reports.....</b>	<b>99</b>
	Nil	
<b>10</b>	<b>New Business Introduced by Decision of Council .....</b>	<b>99</b>
<b>11</b>	<b>Confidential Items of Business.....</b>	<b>99</b>
	Nil	
<b>12</b>	<b>Closure of Meeting.....</b>	<b>99</b>

## 1 DECLARATION OF OFFICIAL OPENING

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

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

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

### **Affirmation of Civic Duty and Responsibility**

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

## 2 RECORDING OF ATTENDANCE, APOLOGIES AND LEAVES OF ABSENCE

### 2.1 ATTENDANCE

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

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

### 2.2 APOLOGIES

Nil

### 2.3 LEAVES OF ABSENCE

Nil



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

Nil

**4 PUBLIC QUESTION TIME**

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

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

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

**Rules for Council Meeting Public Question Time**

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

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

Nil

**4.2 QUESTIONS FROM MEMBERS OF THE PUBLIC**

**5 DECLARATIONS OF INTEREST – FINANCIAL, PROXIMITY, IMPARTIALITY**

**6 ANNOUNCEMENTS BY THE PRESIDING MEMBER (WITHOUT DISCUSSION)**

**7 CONFIRMATION OF THE MINUTES**

Ordinary Council Meeting - 22 April 2025

## 8 OFFICERS REPORTS

### 8.1 LIST OF ACCOUNTS PAID - 30TH APRIL 2025

Attachment Details:	1. April 2025 Credit Card Details <a href="#">↓</a>
	2. April 2025 Payment Details <a href="#">↓</a>
Voting Requirement:	Simple Majority
Subject Index:	Financial Management
Disclosure of Interest:	Nil
Author:	Jeremy Clapham, Manager Corporate and Community Services
Responsible Officer:	Donald Burnett, Chief Executive Officer

#### PURPOSE OF REPORT

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

#### SUMMARY AND KEY ISSUES

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

- Australian Taxation Office – Payroll tax, GST & FBT - \$21,189.10
- Western Metropolitan Regional Council – Waste Services - \$31,040.88

#### BACKGROUND

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

PAYMENT TYPE	NUMBER SERIES	AMOUNT
EFT	EFT000059 - EFT00063	\$225,502.14
Direct Debits	DD00057 - DD00067	\$19,989.20
BPAY	BPAY006	\$47.70
Credit Cards – March 2025	CC00010	\$8,679.43
<b>TOTAL</b>		<b>\$254,218.47</b>

#### CONSULTATION

There was no consultation undertaken.

#### STRATEGIC IMPLICATIONS

There are no Strategic Plan implications evident at this time.

**POLICY IMPLICATIONS**

There are no significant policy implications evident at this time.

**STATUTORY IMPLICATIONS**

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

**FINANCIAL IMPLICATIONS**

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

**OFFICER COMMENTS**

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

**OFFICER RECOMMENDATION/S**

That Council receive the list of payment of accounts by electronic funds transfers, direct debit, BPAY and credit cards for the month of April 2025, totalling \$254,218.47.



Transaction Record For: **Billing Account**

Date	Amount A\$	Details	Explanation	Cost Coding	GST / FBT Paid	Reference
8 Apr 2025	\$8,679.43 CR	DIRECT DEBIT PAYMENT				74715275097
Total for this Period:	\$8,679.43 CR					

Cardholder Account	Cardholder Name	Credit Limit	Payments and other Credits (A)	Purchases and Cash Advances (B)	Interest and Other Charges (C)	Net Totals (B + C - A)
4715-2766-5871-3858	FEE ACCT 000217852-0	\$0	\$0.00	\$0.00	\$110.00	\$110.00
4715-2766-5873-6875	MR DONOVAN NORGARD	\$5,000	\$0.00	\$879.35	\$6.82	\$886.17
4715-2766-5873-6883	MR STEWART FARLEY	\$3,000	\$2.59	\$414.68	\$6.82	\$418.91
4715-2766-5955-5241	MR DONALD S BURNETT	\$10,000	\$0.00	\$171.35	\$6.82	\$178.17
4715-2766-6054-1719	MR TIMOTHY CHARLES W	\$1,000	\$0.00	\$203.01	\$6.82	\$209.83
4715-2766-6054-1727	MR ROBERT IAIN YOUNG	\$1,000	\$0.00	\$378.28	\$6.82	\$385.10
4715-2766-6101-7578	MR LANCE HOPKINSON	\$5,000	\$0.00	\$1,226.50	\$6.82	\$1,233.32
4715-2766-6149-3555	JOEL LEE DIETER GAJI	\$5,000	\$0.00	\$738.06	\$6.82	\$744.88
4715-2766-6217-2539	MR JEREMY CHARLES CL	\$5,000	\$0.00	\$128.99	\$6.82	\$135.81
4715-2766-6248-2078	MS PENNY ASKIN	\$500	\$0.00	\$162.20	\$6.82	\$169.02
<b>4715-2799-0002-0601</b>	<b>BILLING ACCOUNT</b>	<b>\$0</b>	<b>\$8,679.43</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,679.43 CR</b>
			<u>\$8,682.02</u>	<u>\$4,302.42</u>	<u>\$171.38</u>	<u>\$4,208.22 CR</u>

RECEIVED

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

Statement Period:	29 March 2025 to 29 April 2025
Company Account No:	4715 2799 0002 0601
Facility Limit:	\$50,000

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

4715279900020601 / E-2666 S-8857 I-17713

**nab****FlexiPurchase  
Account Statement****Statement for NAB****Statement Period:** 29 Mar 2025 to 29 Apr 2025**Cardholder Name:** Donald Burnett**JSKR VISA Purchasing Card (Client Expenses)**

Date	Details		Approval	Receipt Amount (\$AUD)		
GL Code	CC Code	Department	Net	Tax	Gross	
09 Apr 2025	Coles 0257	Halls Head	Approval Req'd	<input checked="" type="checkbox"/>		\$15.50
22240	420	1001	\$14.09	\$1.41	\$15.50	
Purchase Coles 0257						
Kitchen supplies						
15 Apr 2025	Sq *cottage	Garden Flower	Approval Req'd	<input checked="" type="checkbox"/>		\$155.85
	Subiaco					
22850	420	1001	\$141.68	\$14.17	\$155.85	
Purchase Sq *cottage Garden Flower						
ANZAC day wreath						
29 Apr 2025	Account Fees		No Appr Req'd	<input checked="" type="checkbox"/>		\$6.82
22230	420	1001	\$6.20	\$0.62	\$6.82	
Account Fees Cc Fp User Fee						
Account fee						
Total for this period:						\$178.17

**Cardholder Declaration**

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

Signature

Dated 6 / 5 / 25

Employee ID: 5

**Approved By**

Signature

Dated 13 / 5 / 25**On Completion**ALL Receipts should be attached to this form and then forwarded to your P-Card Administrator





## FlexiPurchase Account Statement

### Statement for NAB

**Statement Period:** 29 Mar 2025 to 29 Apr 2025

**Cardholder Name:** Donovan Norgard



### JSKR VISA Purchasing Card (Client Expenses)

Date	Details		Approval	Receipt Amount (\$AUD)		
	GL Code	CC Code		Net	Tax	Gross
02 Apr 2025	Officeworks 0616 O'Connor		Approval Req'd		<input checked="" type="checkbox"/>	\$33.07
	22920	1130		\$30.06	\$3.01	\$33.07
	Purchase Officeworks 0616 Depot stationery					
03 Apr 2025	Surjtec Pty Ltd Osborne Park		Approval Req'd		<input checked="" type="checkbox"/>	\$88.00
	22890	1130		\$80.00	\$8.00	\$88.00
	Purchase Surjtec Pty Ltd 2 x hedge trimmer sharpening					
05 Apr 2025	Hi Way Sales & Service Kojonup		Approval Req'd		<input checked="" type="checkbox"/>	\$116.88
	22510	1130		\$106.25	\$10.63	\$116.88
	Purchase Hi Way Sales & Service Fuel					
03 Apr 2025	Ampol Mosman Pa 55363f Mosman Park		Approval Req'd		<input checked="" type="checkbox"/>	\$127.45
	22510	1130		\$115.86	\$11.59	\$127.45
	Purchase Ampol Mosman Pa 55363f Fuel					
06 Apr 2025	Bp Exp Myaree 1840 Myaree		Approval Req'd		<input checked="" type="checkbox"/>	\$136.09
	22510	1130		\$123.72	\$12.37	\$136.09
	Purchase Bp Exp Myaree 1840 Fuel					
06 Apr 2025	Caltex Mount Barker Mount Barker		Approval Req'd		<input checked="" type="checkbox"/>	\$50.08
	22510	1130		\$45.53	\$4.55	\$50.08
	Purchase Caltex Mount Barker Fuel					
12 Apr 2025	Bp Exp Myaree 1840 Myaree		Approval Req'd		<input checked="" type="checkbox"/>	\$119.15
	22510	1130		\$108.32	\$10.83	\$119.15
	Purchase Bp Exp Myaree 1840 Fuel					
17 Apr 2025	Liberty Oil Australi West Busselto		Approval Req'd		<input checked="" type="checkbox"/>	\$98.98
	22510	1130		\$89.98	\$9.00	\$98.98
	Purchase Liberty Oil Australi Fuel					
26 Apr 2025	Ampol Oconnor 55366f Oconnor		Approval Req'd		<input checked="" type="checkbox"/>	\$109.65
	22510	1130		\$99.68	\$9.97	\$109.65
	Purchase Ampol Oconnor 55366f Fuel					
29 Apr 2025	Account Fees		No Appr Req'd		<input checked="" type="checkbox"/>	\$6.82
	22230	1130		\$6.20	\$0.62	\$6.82
	Account Fees Cc Fp User Fee					

Bank fees	
<b>Total for this period:</b>	
	\$886.17

**Cardholder Declaration**

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

Signature \_\_\_\_\_

Dated 30 / 04 / 2025

Employee ID: 169

**Approved By**

Signature \_\_\_\_\_

Dated 30 / 04 / 2025

**On Completion**

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



## FlexiPurchase Account Statement

### Statement for NAB

**Statement Period:** 29 Mar 2025 to 29 Apr 2025

**Cardholder Name:** Tim Whitham

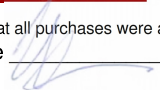


### JSKR VISA Purchasing Card (Client Expenses)

Date	Details		Approval	Receipt Amount (\$AUD)		
	GL Code	CC Code		Net	Tax	Gross
16 Apr 2025		Shell Reddy Express Pal Palmyra	Approval Req'd		<input checked="" type="checkbox"/>	\$128.01
	22510	1220		\$116.37	\$11.64	\$128.01
		Purchase Shell Reddy Express Pal Ute Fuel.				
23 Apr 2025		Ampol Mosman Pa 55363f Mosman Park	Approval Req'd		<input checked="" type="checkbox"/>	\$75.00
	22510	1220		\$68.18	\$6.82	\$75.00
		Purchase Ampol Mosman Pa 55363f Loader Fuel.				
29 Apr 2025		Account Fees	No Appr Req'd		<input checked="" type="checkbox"/>	\$6.82
	22230	1220		\$6.20	\$0.62	\$6.82
		Account Fees Cc Fp User Fee Bank Charges.				
Total for this period:						\$209.83

### Cardholder Declaration

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

Signature 

Dated 30 / 4 / 2025

Employee ID: TW

### Approved By

Signature 

Dated 30 / 04 / 2025

### On Completion

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



## FlexiPurchase Account Statement

### Statement for NAB

**Statement Period:** 29 Mar 2025 to 29 Apr 2025

**Cardholder Name:** Stewart Farley



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

Date	Details		Approval	Receipt Amount (\$AUD)		
	GL Code	CC Code	Department	Net	Tax	Gross
28 Mar 2025	Sp Cbca Merchandise South Brisban		Approved		<input checked="" type="checkbox"/>	\$174.78
	22660	1150	4001	\$158.89	\$15.89	\$174.78
	Purchase Sp Cbca Merchandise Children's Book Week 2025 promotional material					
05 Apr 2025	Coles 0391 Kardinya		Approved		<input checked="" type="checkbox"/>	\$96.00
	22640	1150	4001	\$87.27	\$8.73	\$96.00
	Purchase Coles 0391 Easter Egg story time at the river - hunting eggs					
06 Apr 2025	Sp Cbca Merchandise South Brisban		Approved		<input checked="" type="checkbox"/>	\$16.90
	22660	1150	4001	\$15.36	\$1.54	\$16.90
	Purchase Sp Cbca Merchandise Children's Book Week 2025 award stickers					
10 Apr 2025	Woolworths/Cottesloe Grov Cottesloe		Approved		<input checked="" type="checkbox"/>	\$112.00
	22640	1150	4001	\$101.82	\$10.18	\$112.00
	Purchase Woolworths/Cottesloe Grov Easter Egg Competition - chocolate rabbit prizes					
14 Apr 2025	Woolworths/Cottesloe Grov Cottesloe		Approved		<input checked="" type="checkbox"/>	\$15.00
	22320	1150	4001	\$13.64	\$1.36	\$15.00
	Purchase Woolworths/Cottesloe Grov cleaning rolls					
14 Apr 2025	The Nile A4I7-2gyf North Sydney		Approved		<input checked="" type="checkbox"/>	\$2.59 CR
	22540	1150	4001	\$2.35 CR	\$0.24 CR	\$2.59 CR
	Credit Voucher The Nile A4I7-2gyf partial refund for late delivery of book					
29 Apr 2025	Account Fees		No Appr Req'd		<input type="checkbox"/>	\$6.82
	22230	1150	4001	\$6.20	\$0.62	\$6.82
	Account Fees Cc Fp User Fee credit card account fees					
Total for this period:						\$418.91

### Cardholder Declaration

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

Signature

Dated 5 / 5 / 2025

Employee ID: 63

**Approved By**

Signature 

Dated 5/5/25

**On Completion**

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

2:05 2 2

4082.



## FlexiPurchase Account Statement

### Statement for NAB

**Statement Period:** 29 Mar 2025 to 29 Apr 2025

**Cardholder Name:** Penny Askin



### JSKR VISA Purchasing Card (Client Expenses)

Date	Details		Approval	Receipt Amount (\$AUD)		
	GL Code	CC Code Department		Net	Tax	Gross
31 Mar 2025		Woolworths/Cottesloe Grov Cottesloe	Approved		✓	\$11.50
	22320	420 1001		\$10.45	\$1.05	\$11.50
	Purchase Woolworths/Cottesloe Grov 6V Torch battery for the Shire					
01 Apr 2025		Woolworths/Cottesloe Grov Cottesloe	Approved		✓	\$13.75
	22320	420 1001		\$12.50	\$1.25	\$13.75
	Purchase Woolworths/Cottesloe Grov Pack of 4 x A23 Batteries					
02 Apr 2025		Woolworths/Cottesloe Grov Cottesloe	Approved		✓	\$5.75
	22450	420 1001		\$5.23	\$0.52	\$5.75
	Purchase Woolworths/Cottesloe Grov Shire Kitchen Supplies					
04 Apr 2025		The Good Guys Osborne Park	Approved		✓	\$79.00
	22450	420 1001		\$71.82	\$7.18	\$79.00
	Purchase The Good Guys Shire kitchen kettle replacement					
08 Apr 2025		Woolworths/Cottesloe Grov Cottesloe	Approved		✓	\$19.65
	22450	420 1001		\$17.86	\$1.79	\$19.65
	Purchase Woolworths/Cottesloe Grov Shire Kitchen supplies					
14 Apr 2025		Woolworths/Cottesloe Grov Cottesloe	Approved		✓	\$5.75
	22450	420 1001		\$5.23	\$0.52	\$5.75
	Purchase Woolworths/Cottesloe Grov Shire Kitchen Supplies					
16 Apr 2025		Woolworths/Cottesloe Grov Cottesloe	Approved		✓	\$2.50
	22450	420 1001		\$2.27	\$0.23	\$2.50
	Purchase Woolworths/Cottesloe Grov Shire Kitchen Supplies					
17 Apr 2025		Woolworths/Cottesloe Grov Cottesloe	Approved		✓	\$7.35
	22450	420 1001		\$6.68	\$0.67	\$7.35
	Purchase Woolworths/Cottesloe Grov Shire Kitchen Supplies					

23 Apr 2025	Woolworths/Cottesloe Grov Cottesloe		Approved	<input checked="" type="checkbox"/>	\$16.95
22450	420	1001	\$15.41	\$1.54	\$16.95
Purchase Woolworths/Cottesloe Grov Shire Kitchen Supplies					
29 Apr 2025	Account Fees		No Appr Req'd	<input checked="" type="checkbox"/>	\$6.82
22230	420	1001	\$6.20	\$0.62	\$6.82
Account Fees Cc Fp User Fee Bank Fees					
Total for this period:					\$169.02

**Cardholder Declaration**

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

Signature  Dated 12 / 05 / 2025

Employee ID: E0003

**Approved By**

Signature  Dated 12/05/2025

**On Completion**

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



### FlexiPurchase Account Statement

#### Statement for NAB

**Statement Period:** 29 Mar 2025 to 29 Apr 2025

**Cardholder Name:** Lance Hopkinson



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

Date	Details		Approval	Receipt Amount (\$AUD)		
	GL Code	CC Code		Net	Tax	Gross
28 Mar 2025	Utopia Trading Pty Ltd Cottesloe		Approval Req'd		✓	\$5.39
	22320	1150		\$4.90	\$0.49	\$5.39
	Purchase Utopia Trading Pty Ltd sympathy card					
28 Mar 2025	Educational Art Suppli Nedlands		Approval Req'd		✓	\$295.02
	22640	1150		\$268.20	\$26.82	\$295.02
	Purchase Educational Art Suppli art supplies					
28 Mar 2025	Woolworths/Cottesloe Grov Cottesloe		Approval Req'd		✓	\$4.40
	23170	1150		\$4.00	\$0.40	\$4.40
	Purchase Woolworths/Cottesloe Grov wipes for cleaning children's toys					
30 Mar 2025	Woolworths/Cottesloe Grov Cottesloe		Approval Req'd		✓	\$3.50
	22280	1150		\$3.18	\$0.32	\$3.50
	Purchase Woolworths/Cottesloe Grov sunday newspaper					
31 Mar 2025	Bigw Online Bella Vista		Approval Req'd		✓	\$138.00
	22530	1150		\$125.45	\$12.55	\$138.00
	Purchase Bigw Online Adult fiction books					
02 Apr 2025	Woolworths/Cottesloe Grov Cottesloe		Approval Req'd		✓	\$13.00
	22850	1150		\$11.82	\$1.18	\$13.00
	Purchase Woolworths/Cottesloe Grov kitchen supplies					
02 Apr 2025	Woolworths/Cottesloe Grov Cottesloe		Approval Req'd		✓	\$7.00
	22850	1150		\$6.36	\$0.64	\$7.00
	Purchase Woolworths/Cottesloe Grov kitchen					
08 Apr 2025	Raeco Knoxfield		Approval Req'd		✓	\$83.49
	22320	1150		\$75.90	\$7.59	\$83.49
	Purchase Raeco book covering					

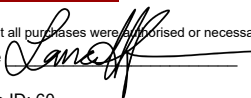


09 Apr 2025	Peppermint News Agc Gr	Peppermint	Approval Req'd	✓	\$212.50
22280	1150	4001	\$193.18	\$19.32	\$212.50
Purchase Peppermint News Agc monthly newspapers					
15 Apr 2025	Woolworths/Cottesloe Grov Cottesloe		Approval Req'd	✓	\$6.00
22850	1150	4001	\$5.45	\$0.55	\$6.00
Purchase Woolworths/Cottesloe Grov missing easter bunny prize					
15 Apr 2025	Woolworths/Cottesloe Grov Cottesloe		Approval Req'd	✓	\$3.00
22850	1150	4001	\$2.73	\$0.27	\$3.00
Purchase Woolworths/Cottesloe Grov kitchen					
16 Apr 2025	Raeco Knoxfield		Approval Req'd	✓	\$272.98
22320	1150	4001	\$248.16	\$24.82	\$272.98
Purchase Raeco book covering					
16 Apr 2025	Atinav Ent Pty Ltd Kings Park		Approval Req'd	✓	\$16.78
22850	1150	4001	\$15.25	\$1.53	\$16.78
Purchase Atinav Ent Pty Ltd WSLG meeting					
17 Apr 2025	Ink Station Sydney		Approval Req'd	✓	\$147.44
22320	1030	4201	\$134.04	\$13.40	\$147.44
Purchase Ink Station PHOTO PRINTER INK SET					
23 Apr 2025	Woolworths/Cottesloe Grov Cottesloe		Approval Req'd	✓	\$11.50
22850	1150	4001	\$10.45	\$1.05	\$11.50
Purchase Woolworths/Cottesloe Grov J.P. Supplies.					
27 Apr 2025	Woolworths/Cottesloe Grov Cottesloe		Approval Req'd	✓	\$6.50
22280	1150	4001	\$5.91	\$0.59	\$6.50
Purchase Woolworths/Cottesloe Grov milk and Sunday papers					
29 Apr 2025	Account Fees		No Appr Req'd	☑	\$6.82
22230	1150	4001	\$6.20	\$0.62	\$6.82
Account Fees Cc Fp User Fee bank charges					
Total for this period:					\$1,233.32

**Cardholder Declaration**

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

Signature



Dated 30 / 04 / 2025

Employee ID: 60

**Approved By**

Signature



Dated 1/5/2025 / \_\_\_\_\_

**On Completion**

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



## FlexiPurchase Account Statement

### Statement for NAB

**Statement Period:** 29 Mar 2025 to 29 Apr 2025

**Cardholder Name:** Joel Lee Gajic



### JSKR VISA Purchasing Card (Client Expenses)

Date	Details		Approval	Receipt Amount (\$AUD)		
	GL Code	CC Code	Department	Net	Tax	Gross
10 Apr 2025	Post Newspapers Shenton Park		<b>Approval Req'd</b>	<input checked="" type="checkbox"/>	\$573.06	
	22280	1010	2001	\$520.96	\$52.10	\$573.06
	Purchase Post Newspapers					
	Public newspaper notice adoption of LPS4 AMD2					
23 Apr 2025	Rlsswa Mount Claremo		<b>Approval Req'd</b>	<input checked="" type="checkbox"/>	\$165.00	
	22390	1330	2051	\$150.00	\$15.00	\$165.00
	Purchase Rlsswa					
	Royal Lifesaving Society pool barrier inspection					
29 Apr 2025	Account Fees		<b>No Appr Req'd</b>	<input checked="" type="checkbox"/>	\$6.82	
	22230	1380	2001	\$6.20	\$0.62	\$6.82
	Account Fees Cc Fp User Fee					
	bank fees					
<b>Total for this period:</b>					\$744.88	

### Cardholder Declaration

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

Signature

Dated 9 / 05 / 2025

Employee ID: E0020

### Approved By

Signature

Dated 14/05/2025

### On Completion

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



## FlexiPurchase Account Statement

### Statement for NAB

**Statement Period:** 29 Mar 2025 to 29 Apr 2025

**Cardholder Name:** Jeremy Clapham



### JSKR VISA Purchasing Card (Client Expenses)

Date	Details		Approval	Receipt Amount (\$AUD)	
<u>GL Code</u>	<u>CC Code</u>	<u>Department</u>	<u>Net</u>	<u>Tax</u>	<u>Gross</u>
15 Apr 2025	Adobe Sydney		Approval Req'd	<input checked="" type="checkbox"/>	\$128.99
22240	420	1001	\$117.26	\$11.73	\$128.99
Purchase Adobe					
Adobe monthly fee					
29 Apr 2025	Account Fees		No Appr Req'd	<input checked="" type="checkbox"/>	\$6.82
22230	420	1001	\$6.20	\$0.62	\$6.82
Account Fees Cc Fp User Fee					
Bank fees					
Total for this period:					\$135.81

### Cardholder Declaration

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

Signature

Dated 9/5/25 /

Employee ID: E0031

### Approved By

Signature

Dated 10/05/2025

### On Completion

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



## FlexiPurchase Account Statement

### Statement for NAB

**Statement Period:** 29 Mar 2025 to 29 Apr 2025

**Cardholder Name:** Robert Young



### JSKR VISA Purchasing Card (Client Expenses)

Date	Details		Approval	Receipt Amount (\$AUD)	
GL Code	CC Code	Department	Net	Tax	Gross
04 Apr 2025	Bp Greenwood 6171	Greenwood	Approved		\$143.77
22510	1220	3001	\$130.70	\$13.07	\$143.77
Purchase Bp Greenwood 6171 Ute Fuel					
15 Apr 2025	Reddy Express 6919	Mosman	Approved		\$85.93
22510	1220	3001	\$78.12	\$7.81	\$85.93
Purchase Reddy Express 6919 Depot Fuel					
22 Apr 2025	Reddy Express 6919	Mosman	Approved		\$148.58
22510	1220	3001	\$135.07	\$13.51	\$148.58
Purchase Reddy Express 6919 Ute Fuel					
29 Apr 2025	Account Fees		No Appr Req'd		\$6.82
22230	1220	3001	\$6.20	\$0.62	\$6.82
Account Fees Cc Fp User Fee Bank Fees					
Total for this period:					\$385.10

### Cardholder Declaration

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

Signature \_\_\_\_\_

Dated 14 / 5 / 2025

Employee ID: RY

### Approved By

Signature \_\_\_\_\_

Dated 14 / 05 / 2025

### On Completion

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

## Accounts Paid - April 2025

Payment / Invoice	Date Description	Amount
<b>EFT Payment</b>		
<b>EFT Payment - EFT00059</b>		
<b>3000 - SuperChoice Aware Superannuation</b>		
PJ000132	03/04/25 FORTNIGHT 2025-20 - From Payroll	5,480.24
SUPER APR 25	03/04/25 Superannuation Contribution	13,254.06
	<b>Total 3000</b>	<b>18,734.30</b>
	<b>Total EFT00059</b>	<b>18,734.30</b>
<b>EFT Payment - EFT00060</b>		
<b>162 - Western Metropolitan Regional Council</b>		
M-2504139	31/03/25 WMRC Tip Passes	6,944.79
	<b>Total 162</b>	<b>6,944.79</b>
<b>2233 - EASIFLEET</b>		
	03/04/25 Salary Sacrifice	682.85
	03/04/25 Salary Sacrifice	1,102.47
	03/04/25 Salary Sacrifice	53.61
	<b>Total 2233</b>	<b>1,838.93</b>
<b>2414 - Open Systems Technology Pty Ltd (Council First)</b>		
SI008981	01/04/25 Propertywise Fee Increase 1/5/25-31/5/25	1,226.50
SI008971	27/03/25 Professional Services - February 2025	904.75
SI008980	01/04/25 Avepoint Cloud Backup May 25	111.38
	<b>Total 2414</b>	<b>2,242.63</b>
<b>300 - VEOLIA RECYCLING &amp; RECOVERY (PERTH) PTY LTD</b>		
59398041		
PO00030	01/03/25 Depot Waste - Skip Bin	621.78
59637129		
PO00030	01/03/25 Depot Waste - Skip Bin	373.07
59852697		
PO00030	01/03/25 Depot Waste - Skip Bin	621.78
60053702		
PO00030	01/03/25 Depot Waste - Skip Bin	373.07
60250183		
PO00030	01/03/25 Depot Waste - Skip Bin	497.42
60451954		
PO00030	01/03/25 Depot Waste - Skip Bin	497.42
60652772		
PO00030	31/03/25 Depot Waste - Skip Bin	497.42
	<b>Total 300</b>	<b>3,481.96</b>
<b>3051 - TEMPTATIONS CATERING</b>		
E29733 PO00074	01/03/25 Temptations catering	393.60
	<b>Total 3051</b>	<b>393.60</b>
<b>3057 - CTI Couriers</b>		
CISC4773740	31/03/25 Library Courier - March 25	614.02
	<b>Total 3057</b>	<b>614.02</b>
<b>3067 - MURPHYS ELECTRICAL CO</b>		
00118371		
PO00397	28/03/25 Keanes Point lighting repairs - various	3,330.80

## Accounts Paid - April 2025

Payment / Invoice	Date	Description	Amount
00118359 PO00272	27/03/25	Light repair	256.30
<b>Total 3067</b>			<b>3,587.10</b>
<b>3120 - Westbooks</b>			
347502 PO00349	27/03/25	books as purchased online	672.68
<b>Total 3120</b>			<b>672.68</b>
<b>3134 - Sunny Sign Company Pty Ltd</b>			
523378 PO00402	01/04/25	Traffic cone - remaining order	16.83
<b>Total 3134</b>			<b>16.83</b>
<b>3166 - ST JOHN AMBULANCE WA LTD</b>			
8858 PO00401	08/04/25	Depot defibrillator - replacement battery adjustment	25.00
<b>Total 3166</b>			<b>25.00</b>
<b>3179 - MAJOR MOTORS PTY LTD</b>			
1689062 PO00348	12/03/25	Isuzu NPR tipper service	1,996.92
<b>Total 3179</b>			<b>1,996.92</b>
<b>3357 - Fasta Couriers &amp; Taxi Trucks</b>			
311449	31/03/25	Agenda Courier to Subiaco 21/3/25	69.74
<b>Total 3357</b>			<b>69.74</b>
<b>3405 - PORTER CONSULTING ENGINEERS</b>			
00025186 PO00347	25/03/25	Traffic Study - Review	2,288.00
00025157 PO00284	28/03/25	Order PO00284	1,980.00
00025182 PO00057	31/03/25	Shire of Peppermint Grove - 2024 Traffic Review NB: WALGA Preferred Supplier - continuation of prev	1,100.00
<b>Total 3405</b>			<b>5,368.00</b>
<b>3436 - Sports Surf Technology</b>			
INV-4263 PO00134	07/04/25	Retic and groundwater services - Manners Hill Park	1,980.00
<b>Total 3436</b>			<b>1,980.00</b>
<b>3621 - QTM PTY LTD</b>			
INV-49622 PO00385	08/04/25	Traffic Management - Leake St	2,178.00
<b>Total 3621</b>			<b>2,178.00</b>
<b>3764 - Waterlogic Australia Pty.Ltd.</b>			
4809126 PO00178	06/04/25	WL2FWPOU C/A water cooler hire & servicing Oct 24 - June 24	204.44
<b>Total 3764</b>			<b>204.44</b>
<b>3783 - Chellew Hawley Pty Ltd t/as Sifting Sands</b>			
INV-3195 PO00249	07/04/25	Keanes Point sand cleaning	1,261.66
<b>Total 3783</b>			<b>1,261.66</b>
<b>3808 - Market Creations Agency</b>			
JE12-37 PO00331	31/03/25	PepTalk design	2,739.00
<b>Total 3808</b>			<b>2,739.00</b>

## Accounts Paid - April 2025

Payment / Invoice	Date Description	Amount
<b>3868 - Dugite Earthmoving Pty Ltd T/as J&amp;V Earthmoving</b>		
INV-1343 PO00392	06/04/25 Crossland Ct - drainage repairs	2,272.72
	<b>Total 3868</b>	<b>2,272.72</b>
<b>3872 - JDA Consultant Hydrologists</b>		
16157 PO00317	31/03/25 Sump Investigations	3,630.00
	<b>Total 3872</b>	<b>3,630.00</b>
<b>3878 - Market Creations Technology Pty Ltd T/as Intergrated ICT</b>		
37136	31/03/25 Managed Endpoint Protection - March 25	1,357.40
37105	31/03/25 Managed Service Agreement - March 25	1,339.80
37021	27/03/25 M365 Licensing - March 25	419.10
37135	31/03/25 Managed Endpoint Protection - March 25	1,062.60
37231	31/03/25 Backup Storage - March 25	309.34
37106	31/03/25 Managed Service Agreement - March 25	1,030.70
	<b>Total 3878</b>	<b>5,518.94</b>
<b>3943 - Pay@bility Pty Ltd T/A Benefit@bility</b>		
	03/04/25 Salary Sacrifice	767.83
	<b>Total 3943</b>	<b>767.83</b>
<b>3974 - LG Best Practices</b>		
22794 PO00088	02/04/25 Rates services for 24-25	2,244.00
	<b>Total 3974</b>	<b>2,244.00</b>
<b>3982 - Baroness Holdings T/A Tree Planting and Watering</b>		
INV-2166 PO00389	31/03/25 Street tree - fertiliser and wetting agent application	660.00
INV-2176 PO00048	07/04/25 Tree watering services (WALGA PS)	2,336.40
	<b>Total 3982</b>	<b>2,996.40</b>
<b>3998 - Professional Tree Surgeons</b>		
1986 PO00095	27/03/25 SPG Annual VTA list - various works	3,520.00
2024 PO00095	31/03/25 SPG Annual VTA list - various works	2,640.00
2026 PO00095	31/03/25 SPG Annual VTA list - various works	1,650.00
2013 PO00243	04/04/25 Tree audit - high priority works	3,520.00
	<b>Total 3998</b>	<b>11,330.00</b>
<b>4001 - Food Technology Services Pty Ltd</b>		
000000088	04/03/25 2024-25 Environmental Health Contract	698.78
PO00165		
	<b>Total 4001</b>	<b>698.78</b>
<b>448 - LANDGATE</b>		
401820	26/03/25 GRV CHARGEABLE SHEDULE: G2025/01	37.40
	<b>Total 448</b>	<b>37.40</b>
<b>52 - Iron Mountain Australia Group Pty Ltd</b>		
AUD631800	30/03/25 Business Storage March 25	16.49
AUD647831	31/03/25 Business Storage - April 25	16.49



## Accounts Paid - April 2025

Payment / Invoice	Date Description	Amount
<b>Total 52</b>		<b>32.98</b>
<b>693 - Clean City Group Pty Ltd</b>		
1768 PO00035	31/03/25 Bin Return Service	935.00
1765 PO00036	27/03/25 Park inspection and maintenance services - MHP	907.50
1764 PO00292	27/03/25 Tactile indicator renewals	3,271.40
1771 PO00035	07/04/25 Bin Return Service	935.00
1769 PO00332	31/03/25 Delivery of April 2025 PepTalk to residents	363.00
<b>Total 693</b>		<b>6,411.90</b>
<b>883 - FujiFilm Business Innovations Australia PtyLtd</b>		
QI562203	24/03/25 Lease Principle 16/4/25 - 15/7/25	1,841.40
<b>Total 883</b>		<b>1,841.40</b>
<b>V00006 - McLeods Lawyers Pty Ltd</b>		
144232	31/03/25 NO. 51457	2,049.76
<b>Total V00006</b>		<b>2,049.76</b>
<b>V00009 - Landscape and Maintenance Solutions</b>		
INV-4771 PO00137	02/04/25 Retic testing and maintenance - MHP	412.50
INV-4770 PO00093	02/04/25 Manners Hill Park - mowing services	4,389.00
<b>Total V00009</b>		<b>4,801.50</b>
<b>V00021 - WESTERN AUSTRALIAN MUNICIPAL ROAD BOARDS, PARKS AND RACECOURSE EMPLOYEES UNION OF WORKERS, PERTH</b>		
PJ000132	03/04/25 FORTNIGHT 2025-20 - From Payroll	22.00
<b>Total V00021</b>		<b>22.00</b>
<b>V00035 - Pitcher Partners</b>		
INV-1300	08/04/25 Audit procedures on Local Roads and Community Infrastructure	550.00
<b>Total V00035</b>		<b>550.00</b>
<b>V00052 - Catering - Royal Freshwater Bay Yacht Club</b>		
114473 PO00391	12/03/25 Deposit to secure Athol Hobbs room for Christmas lunch	500.00
<b>Total V00052</b>		<b>500.00</b>
<b>V00060 - NAPOLEON PAPIER &amp; CO</b>		
3599360936273639	31/03/25 magazines as selected	489.98
36433654		
<b>Total V00060</b>		<b>489.98</b>
<b>V00067 - BrightMark Group Pty Ltd</b>		
0004715 PO00346	31/03/25 Cleaning of Depot Office Feb - June 2025	10,828.95
<b>Total V00067</b>		<b>10,828.95</b>
<b>V00068 - FUJIFILM IT SERVICES (Codeblue Australia Pty Ltd)</b>		
CBAU1278150	20/03/25 Private IP Services : Enterprise Ethernet March	1,848.00
CBAU1278317	25/03/25 Professional Services and Configuration - Mar 25	595.07
CBAU1278344	31/03/25 Codeblue Phone Charge - February 25	683.18
<b>Total V00068</b>		<b>3,126.25</b>

## Accounts Paid - April 2025

Payment / Invoice	Date	Description	Amount
<b>V00077 - TALO Construction</b>			
250407 BA2022-00037 143	07/04/25	250407 REFUND BA2022-00037 143 FORREST	2,500.00
<b>Total V00077</b>			<b>2,500.00</b>
<b>V00078 - William Davenport</b>			
250409 REFUND W DAVENPORT	09/04/25	250409 REFUND W DAVENPORT MHP	550.00
<b>Total V00078</b>			<b>550.00</b>
<b>Total EFT00060</b>			<b>98,816.09</b>
<b>EFT Payment - EFT00061</b>			
<b>3000 - SuperChoice Aware Superannuation</b>			
PJ000146	17/04/25	FORTNIGHT 2025-21 - From Payroll	5,414.18
SUPER APR 25 2	17/04/25	Superannuation Contribution	13,131.25
<b>Total 3000</b>			<b>18,545.43</b>
<b>Total EFT00061</b>			<b>18,545.43</b>
<b>EFT Payment - EFT00062</b>			
<b>3029 - Australian Taxation Office</b>			
PJ000121	06/03/25	FORTNIGHT 2025-18 - From Payroll	16,166.05
PJ000127	20/03/25	FORTNIGHT 2025-19 - From Payroll	16,386.05
	01/04/25	GST Settlement	4,699.00
	01/04/25	GST Settlement	-19,396.00
250422 FBT QRT 3	22/04/25	FBT QRT 3 FY24/25	3,334.00
<b>Total 3029</b>			<b>21,189.10</b>
<b>Total EFT00062</b>			<b>21,189.10</b>
<b>EFT Payment - EFT00063</b>			
<b>1 - Australia Post</b>			
1013929763	03/04/25	Imprint Small Letters/1 roll of stamps - Mar 25	438.24
<b>Total 1</b>			<b>438.24</b>
<b>162 - Western Metropolitan Regional Council</b>			
INV-81841	01/04/25	WMRC - Service Delivery Charge 25/25 Q4	18,665.82
VV250331-3	01/04/25	Verge Valet - March 2025	5,450.01
M-2504339	15/04/25	WMRC Tip Passes - Green	6,925.05
<b>Total 162</b>			<b>31,040.88</b>
<b>2233 - EASIFLEET</b>			
	17/04/25	Salary Sacrifice	682.85
	17/04/25	Salary Sacrifice	1,102.47
	17/04/25	Salary Sacrifice	53.61
<b>Total 2233</b>			<b>1,838.93</b>
<b>2414 - Open Systems Technology Pty Ltd (Council First)</b>			
SI008993	11/04/25	Microsoft Azure - Mar 25	1,578.92
SI009000	11/04/25	CouncilFirst Subscription - May 25	7,635.34
SI009010	15/04/25	Professional Services - Mar 25	4,265.25

## Accounts Paid - April 2025

Payment / Invoice	Date	Description	Amount
SI009019	23/04/25	Microsoft 365 - Apr 25	1,395.27
		<b>Total 2414</b>	<b>14,874.78</b>
<b>3002 - Winc Australia Pty Ltd</b>			
9047741019	16/04/25	stationery as purchased online	457.04
PO00412			
		<b>Total 3002</b>	<b>457.04</b>
<b>3044 - DU Electrical Pty Ltd</b>			
00018581	09/04/25	Bore pump 1 fault diagnostics and reporting	187.00
PO00399			
		<b>Total 3044</b>	<b>187.00</b>
<b>3045 - DORMAKABA AUSTRALIA PTY LTD</b>			
35WA1329408	17/04/25	Automatic gates scheduled bi-annual service April 2025	264.00
PO00413			
35WA1329276	17/04/25	2024-2025 annual scheduled auto doors and gates servicing & battery replacement allowance	381.48
PO00082			
		<b>Total 3045</b>	<b>645.48</b>
<b>3048 - Western Australian Local Government Assoc. (WALGA)</b>			
SI-013684	10/04/25	Procurement Planning & Risk Course	654.50
PO00386			
		<b>Total 3048</b>	<b>654.50</b>
<b>3051 - TEMPTATIONS CATERING</b>			
E31499 PO00393	08/04/25	ABF EM Dining 8.4.25	459.36
		<b>Total 3051</b>	<b>459.36</b>
<b>3061 - DOT OPERATING ACCOUNT (DEPT OF TRANSPORT - DOI REGO SEARCHES)</b>			
8068348	03/04/25	Disclosure of Information Fees - 5 x Electronic Searches	22.75
		<b>Total 3061</b>	<b>22.75</b>
<b>3120 - Westbooks</b>			
347738 PO00414	09/04/25	Books as purchased online	1,777.12
347986 PO00155	24/04/25	Local Stock adult books	396.87
347985 PO00349	24/04/25	books as purchased online	402.91
		<b>Total 3120</b>	<b>2,576.90</b>
<b>3192 - JANINE LAUDER</b>			
250424	24/04/25	Reimbursement - Irvine St Christmas Party 2024	92.00
REIMBURSEMENT			
JANINE LAUDER			
		<b>Total 3192</b>	<b>92.00</b>
<b>3357 - Fasta Couriers &amp; Taxi Trucks</b>			
312084	15/04/25	Agenda courier to Subiaco 4/4/25	90.88
		<b>Total 3357</b>	<b>90.88</b>
<b>3378 - STYLUS DESIGN</b>			
INV-12310	09/04/25	shire logog and tag line	924.00
PO00193			
INV-12315	10/04/25	Updated visualisation of tagline and current crest	79.20
		<b>Total 3378</b>	<b>1,003.20</b>
<b>3453 - SHRED-X PTY LTD</b>			

### Accounts Paid - April 2025

Payment / Invoice	Date	Description	Amount
02349867 PO00094	14/04/25	Depot - Secure document destruction bin - Jun to Aug 24	91.03
		<b>Total 3453</b>	<b>91.03</b>
<b>3604 - Officeworks</b>			
621073355 PO00403	08/04/25	Stationery Supplies	325.88
		<b>Total 3604</b>	<b>325.88</b>
<b>3892 - Telstra Limited</b>			
4074199292 APR 25	10/04/25	Apr-25	132.12
6362254800 APR 25	08/04/25	Depot NBN - Apr 25	75.00
4074199284 APR 25	10/04/25	Keane Point 10/4/25 - 9/5/25	35.00
		<b>Total 3892</b>	<b>242.12</b>
<b>3929 - Moore Australia WA Pty Ltd</b>			
4712 PO00410	14/04/25	2025 Financial Reporting Workshop 16/5/25 - MCCS & SFO	3,696.00
		<b>Total 3929</b>	<b>3,696.00</b>
<b>3943 - Pay@bility Pty Ltd T/A Benefit@bility</b>			
	17/04/25	Salary Sacrifice	767.83
		<b>Total 3943</b>	<b>767.83</b>
<b>3993 - Bianca Balista</b>			
250409 REFUND B BALISTA MHP	09/04/25	250409 REFUND B BALISTA MHP	550.00
		<b>Total 3993</b>	<b>550.00</b>
<b>428 - TOWN OF CLAREMONT</b>			
1523	24/04/25	LSL SoPG - Peter Barker	4,572.95
		<b>Total 428</b>	<b>4,572.95</b>
<b>448 - LANDGATE</b>			
402611	14/04/25	GRV Chargeable - Schedule G2025/02	37.40
		<b>Total 448</b>	<b>37.40</b>
<b>693 - Clean City Group Pty Ltd</b>			
1774 PO00035	15/04/25	Bin Return Service	935.00
		<b>Total 693</b>	<b>935.00</b>
<b>V00021 - WESTERN AUSTRALIAN MUNICIPAL ROAD BOARDS, PARKS AND RACECOURSE EMPLOYEES UNION OF WORKERS, PERTH</b>			
PJ000146	17/04/25	FORTNIGHT 2025-21 - From Payroll	22.00
		<b>Total V00021</b>	<b>22.00</b>
<b>V00068 - FUJIFILM IT SERVICES (Codeblue Australia Pty Ltd)</b>			
CBAU1278415	10/04/25	Professional Services and Configuration - Apr 25	595.07
		<b>Total V00068</b>	<b>595.07</b>
<b>V00079 - Leeder Residential Pty Ltd</b>			
250416 BA2024- 00020 47 IRVINE ST	16/04/25	Bond Refund BA2024-00020 47 Irvine Street	1,000.00

## Accounts Paid - April 2025

Payment / Invoice	Date Description	Amount
250417 BA2024-00050 47 IRVINE ST	17/04/25 Bond Refund BA2024-00050 47 Irvine Street	1,000.00
	<b>Total V00079</b>	<b>2,000.00</b>
	<b>Total EFT00063</b>	<b>68,217.22</b>
<b>Grand Total - EFT Payment</b>		<b>\$ 225,502.14</b>
<b>Other - DD00057</b>		
<b>3899 - Grenke GC Leasing Melbourne Pty Ltd</b>		
0000016662/2025	17/03/25 Qrtly Fee 1/4/25 to 30/6/25	5,672.80
	<b>Total 3899</b>	<b>5,672.80</b>
	<b>Total DD00057</b>	<b>5,672.80</b>
<b>Other - DD00058</b>		
<b>123 - Synergy</b>		
	02/04/25 Synergy	8,716.30
	02/04/25 Synergy	-8,716.30
	<b>Total 123</b>	<b>-8,716.30</b>
	<b>Total DD00058</b>	<b>0.00</b>
<b>Other - DD00059</b>		
<b>3062 - WATER CORPORATION</b>		
9001305640 0122	17/03/25 Toilets at the Esplanade	26.65
	<b>Total 3062</b>	<b>26.65</b>
	<b>Total DD00059</b>	<b>26.65</b>
<b>Other - DD00060</b>		
<b>3062 - WATER CORPORATION</b>		
9016499388 0085	17/03/25 Shire Water 14/1/25-14/3/25	1,645.87
	<b>Total 3062</b>	<b>1,645.87</b>
	<b>Total DD00060</b>	<b>1,645.87</b>
<b>Other - DD00061</b>		
<b>3062 - WATER CORPORATION</b>		
9001300655 0122	14/03/25 Tennis Courts Bay View 14/1/25-13/3/25	57.00
	<b>Total 3062</b>	<b>57.00</b>
	<b>Total DD00061</b>	<b>57.00</b>
<b>Other - DD00062</b>		
<b>3062 - WATER CORPORATION</b>		
900128815 0146	17/03/25 Reserve at 63 Johnston Street 14/1/25-14/3/25	640.75
	<b>Total 3062</b>	<b>640.75</b>
	<b>Total DD00062</b>	<b>640.75</b>
<b>Other - DD00063</b>		
<b>3062 - WATER CORPORATION</b>		
9001298479 0074	17/03/25 Drainage reserve at Johnston Street 1/3/25-30/4/25	88.35
	<b>Total 3062</b>	<b>88.35</b>

## Accounts Paid - April 2025

Payment / Invoice	Date Description	Amount
<b>Total DD00063</b>		<b>88.35</b>
<b>Other - DD00064</b>		
<b>123 - Synergy</b>		
2086351900	01/04/25 Streetlights 25/2/25-24/3/25	3,194.66
<b>Total 123</b>		<b>3,194.66</b>
<b>Total DD00064</b>		<b>3,194.66</b>
<b>Other - DD00065</b>		
<b>123 - Synergy</b>		
2074362950	01/04/25 Streetlights (2) 28/2/25-27/3/25	36.96
<b>Total 123</b>		<b>36.96</b>
<b>Total DD00065</b>		<b>36.96</b>
<b>Other - DD00066</b>		
<b>123 - Synergy</b>		
2090314436	04/03/25 Streetlights (1) 25 Jan 25 - 24 Feb 25	3,536.94
<b>Total 123</b>		<b>3,536.94</b>
<b>Total DD00066</b>		<b>3,536.94</b>
<b>Other - DD00067</b>		
<b>123 - Synergy</b>		
10013074971	11/04/25 Library 14/3/25 to 31/3/25	5,089.22
<b>Total 123</b>		<b>5,089.22</b>
<b>Total DD00067</b>		<b>5,089.22</b>
<b>Grand Total - Direct Debit Payment</b>		<b>\$ 19,989.20</b>
<b>Other - CC00010</b>		
<b>3084 - Shire Credit Cards -NAB Visa flexi purchase</b>		
DN DEPOT 1 MAR TO 28 MAR 25	01/04/25 DN DEPOT 1 MAR TO 28 MAR 25	2,223.29
NAB VISA FEE MARCH 25	01/04/25 NAB VISA FEE MARCH 25	110.00
TW DEPOT 1 MAR TO 28 MAR 2025	01/04/25 TW DEPOT 1 MAR TO 28 MAR 2025	133.82
JC MCS 1 MAR TO 28 MAR 2025	01/04/25 JC MCS 1 MAR TO 28 MAR 2025	321.48
PA ADMIN 1 MAR TO 28 MAR 2025	01/04/25 PA ADMIN 1 MAR TO 28 MAR 2025	161.40
SF CLS 1 MAR TO 28 MAR 2025	01/04/25 SF CLS 1 MAR TO 28 MAR 2025	2,776.73
DB CEO 1 MAR TO 28 MAR 2025	01/04/25 DB CEO 1 MAR TO 28 MAR 2025	689.45
RY DEPOT 1 MAR TO 28 MAR 2025	01/04/25 RY DEPOT 1 MAR TO 28 MAR 2025	846.87
LH CC STATEMENT 1 MAR TO 28 MAR 2025	01/04/25 LH CC STATEMENT 1 MAR TO 28 MAR 2025	1,409.57
JG MDS 1 MAR TO 28 MAR 2025	01/04/25 JG MDS 1 MAR TO 28 MAR 2025	6.82
<b>Total 3084</b>		<b>8,679.43</b>
<b>Total CC00010</b>		<b>8,679.43</b>

<b>Accounts Paid - April 2025</b>		
<b>Payment / Invoice</b>	<b>Date Description</b>	<b>Amount</b>
<b>Grand Total - Credit Card Payment</b>		<b>\$ 8,679.43</b>
<b>Other - BPAY006</b>		
<b>3177 - ALINTA ENERGY</b>		
250328 110001397	28/03/25 Gas Supply 19/12/24-27/3/2025	47.70
<b>Total 3177</b>		<b>47.70</b>
<b>Total BPAY006</b>		<b>47.70</b>
<b>Grand Total - Bpay Payment</b>		<b>\$ 47.70</b>
<b>Grand Total - April 2025</b>		<b>\$ 254,218.47</b>

**8.2 FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 APRIL 2025**

<b>Attachment Details:</b>	<b>1. Financial Statements for the period ended 30 April 2025</b> <a href="#">↓</a>
<b>Voting Requirement:</b>	<b>Simple Majority</b>
<b>Subject Index:</b>	Financial Statements 2024/25 and Budget 2024/25
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Author:</b>	<b>Jeremy Clapham, Manager Corporate and Community Services</b>
<b>Responsible Officer:</b>	<b>Donald Burnett, Chief Executive Officer</b>

**PURPOSE OF REPORT**

To receive the monthly financial statements for the period ended 30 April 2025.

**SUMMARY AND KEY ISSUES**

- The opening surplus for 1 July 2024 was forecast as \$821,747 but has now been amended to \$717,673 due to the processing of year-end adjustments.
- There is a variance of \$669,226 between the year-to-date surplus and the budgeted year to date surplus, resulting from an underspend in capital expenditure of \$396,594 and savings in operational expenditure of \$279,442.

**BACKGROUND**

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

**CONSULTATION**

There was no consultation undertaken.

**STRATEGIC IMPLICATIONS**

Objectives within the Governance section of the Strategic Community Plan.

**POLICY IMPLICATIONS**

Shire of Peppermint Grove Financial Management Policies and Investment Policy.

**STATUTORY IMPLICATIONS**

Local Government (Financial Management) Regulations 1996.

**FINANCIAL IMPLICATIONS**

There are no detrimental financial implications evident at this time.



**OFFICER COMMENTS**

There is a variance between the actual surplus and the year to date surplus as at 30 April 2025 of \$669,226. The main reasons for this are:

- Underspend in capital expenditure - \$396,594. This is due mainly to the Playground Equipment Project at Keanes Point not yet being completed.
- Underspend in operational expenditure of \$279,442. This is due mainly to the savings in Employee Costs of \$97,998 and Materials & Contracts of \$189,568.

**Investment of Municipal and Reserve Funds - as at 30 April 2025:**

<b>Fund</b>	<b>Purpose</b>	<b>Amount Invested</b>	<b>Start Date</b>	<b>Maturity Date</b>	<b>Term (Days)</b>	<b>Interest Rate %</b>	<b>Expected Interest for the year</b>
Corporate Cheque Account	Municipal Funds	\$1,878,647	Ongoing	Ongoing	N/A	4.15%	\$100,000
Term Deposit	Reserve Funds	\$2,125,604	06/09/24	27/06/25	276	4.93%	\$80,000

**OFFICER RECOMMENDATION/S**

That Council receives the monthly financial report for the period ended 30 April 2025.

**SHIRE OF PEPPERMINT GROVE****MONTHLY FINANCIAL REPORT**

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

**For the period ended 30 April 2025**

*LOCAL GOVERNMENT ACT 1995*

*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

**TABLE OF CONTENTS**

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

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

	Amended Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
General rates	3,646,025	3,646,025	3,645,475	(550)	(0.02%)	
Rates excluding general rates	108,630	108,630	108,630	0	0.00%	
Grants, subsidies and contributions	1,394,450	1,366,724	1,365,809	(915)	(0.07%)	
Fees and charges	401,455	363,479	392,240	28,761	7.91%	
Interest revenue	231,000	206,800	122,620	(84,180)	(40.71%)	▼
Other revenue	7,600	7,100	2,494	(4,606)	(64.87%)	
Profit on asset disposals	18,000	8,000	10,994	2,994	37.43%	
Fair value adjustments to financial assets at fair value through profit or loss	0	0	(888)	(888)	0.00%	
	<b>5,807,160</b>	<b>5,706,758</b>	<b>5,647,374</b>	<b>(59,384)</b>	<b>(1.04%)</b>	
<b>Expenditure from operating activities</b>						
Employee costs	(2,621,050)	(2,192,175)	(2,094,177)	97,998	4.47%	
Materials and contracts	(2,665,586)	(2,201,638)	(2,012,070)	189,568	8.61%	
Utility charges	(117,500)	(97,006)	(92,183)	4,823	4.97%	
Depreciation	(468,350)	(390,292)	(416,109)	(25,817)	(6.61%)	
Finance costs	(52,043)	(26,965)	(24,770)	2,195	8.14%	
Insurance	(101,150)	(100,650)	(95,693)	4,957	4.92%	
Other expenditure	(130,100)	(101,000)	(95,282)	5,718	5.66%	
	<b>(6,155,779)</b>	<b>(5,109,726)</b>	<b>(4,830,284)</b>	<b>279,442</b>	<b>5.47%</b>	
Non cash amounts excluded from operating activities	2(c) 450,350	382,292	406,003	23,711	6.20%	
<b>Amount attributable to operating activities</b>	<b>101,731</b>	<b>979,324</b>	<b>1,223,093</b>	<b>243,769</b>	<b>24.89%</b>	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Proceeds from capital grants, subsidies and contributions	49,162	49,162	173	(48,989)	(99.65%)	▼
Proceeds from disposal of assets	78,000	40,000	43,636	3,636	9.09%	
	<b>127,162</b>	<b>89,162</b>	<b>43,809</b>	<b>(45,353)</b>	<b>(50.87%)</b>	
<b>Outflows from investing activities</b>						
Right of use assets recognised	0	0	(28,863)	(28,863)	0.00%	
Payments for property, plant and equipment	(469,500)	(139,500)	(85,857)	53,643	38.45%	▲
Payments for construction of infrastructure	(677,000)	(585,000)	(167,833)	417,167	71.31%	▲
	<b>(1,146,500)</b>	<b>(724,500)</b>	<b>(282,553)</b>	<b>441,947</b>	<b>61.00%</b>	
<b>Amount attributable to investing activities</b>	<b>(1,019,338)</b>	<b>(635,338)</b>	<b>(238,744)</b>	<b>396,594</b>	<b>62.42%</b>	
<b>FINANCING ACTIVITIES</b>						
<b>Inflows from financing activities</b>						
Leases liabilities recognised	0	0	28,863	28,863	0.00%	
Transfer from reserves	693,000	0	0	0	0.00%	
	<b>693,000</b>	<b>0</b>	<b>28,863</b>	<b>28,863</b>	<b>0.00%</b>	
<b>Outflows from financing activities</b>						
Payments for principal portion of lease liabilities	0	(13,528)	(13,528)	0	0.00%	
Repayment of borrowings	(38,886)	(20,455)	(20,455)	0	0.00%	
Transfer to reserves	(373,862)	0	0	0	0.00%	
	<b>(412,748)</b>	<b>(33,983)</b>	<b>(33,983)</b>	<b>0</b>	<b>0.00%</b>	
<b>Amount attributable to financing activities</b>	<b>280,252</b>	<b>(33,983)</b>	<b>(5,120)</b>	<b>28,863</b>	<b>84.93%</b>	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>	2(a) 717,673	717,673	717,673	0	0.00%	
Amount attributable to operating activities	101,731	979,324	1,223,093	243,769	24.89%	▲
Amount attributable to investing activities	(1,019,338)	(635,338)	(238,744)	396,594	62.42%	▲
Amount attributable to financing activities	280,252	(33,983)	(5,120)	28,863	84.93%	▲
<b>Surplus or deficit after imposition of general rates</b>	<b>80,318</b>	<b>1,027,676</b>	<b>1,696,902</b>	<b>669,226</b>	<b>65.12%</b>	▲

**KEY INFORMATION**

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

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

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

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

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

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

	<b>Actual 30 June 2024</b>	<b>Actual as at 30 April 2025</b>
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	3,051,898	4,004,831
Trade and other receivables	338,420	279,197
<b>TOTAL CURRENT ASSETS</b>	<b>3,390,318</b>	<b>4,284,028</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	98,195	98,195
Other financial assets	20,793	19,905
Investment in associate	130,973	130,975
Property, plant and equipment	16,060,683	15,942,328
Infrastructure	16,885,553	16,808,847
Right-of-use assets	0	28,863
<b>TOTAL NON-CURRENT ASSETS</b>	<b>33,196,197</b>	<b>33,029,113</b>
<b>TOTAL ASSETS</b>	<b>36,586,515</b>	<b>37,313,141</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	503,241	422,294
Other liabilities	29,786	29,786
Lease liabilities	3,343	1,596
Borrowings	41,615	41,615
Employee related provisions	176,247	171,674
<b>TOTAL CURRENT LIABILITIES</b>	<b>754,232</b>	<b>666,965</b>
<b>NON-CURRENT LIABILITIES</b>		
Lease liabilities	6,007	23,089
Borrowings	574,192	553,737
Employee related provisions	11,372	11,372
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>591,571</b>	<b>588,198</b>
<b>TOTAL LIABILITIES</b>	<b>1,345,803</b>	<b>1,255,163</b>
<b>NET ASSETS</b>	<b>35,240,712</b>	<b>36,057,978</b>
<b>EQUITY</b>		
Retained surplus	9,673,727	10,490,993
Reserve accounts	2,125,604	2,125,604
Revaluation surplus	23,441,381	23,441,381
<b>TOTAL EQUITY</b>	<b>35,240,712</b>	<b>36,057,978</b>

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

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

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

**BASIS OF PREPARATION**

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 14 May 2025

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

**MATERIAL ACCOUNTING POLICIES**

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

**Critical accounting estimates and judgements**

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Assets held for sale
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease

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

**2 NET CURRENT ASSETS INFORMATION**

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

**Current assets**

Cash and cash equivalents  
Trade and other receivables  
Other financial assets

**Less: current liabilities**

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

Net current assets

Less: Total adjustments to net current assets

**Closing funding surplus / (deficit)**

Note	Amended Budget Opening 1 July 2024	Actual as at 30 June 2024	Actual as at 30 April 2025
	\$	\$	\$
	2,245,319	3,051,898	4,004,831
	400,000	338,420	279,197
	20,389	0	0
	2,665,708	3,390,318	4,284,028
	(370,000)	(503,241)	(422,294)
	(29,786)	(29,786)	(29,786)
	(11,785)	(3,343)	(1,596)
	(38,885)	(41,615)	(41,615)
	(180,000)	(176,247)	(171,674)
	(630,456)	(754,232)	(666,965)
	2,035,252	2,636,086	3,617,063
2(b)	(1,954,934)	(1,918,413)	(1,920,160)
	<b>80,318</b>	<b>717,673</b>	<b>1,696,903</b>

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

**Adjustments to net current assets**

Less: Reserve accounts  
Add: Current liabilities not expected to be cleared at the end of the year  
- Current portion of lease liabilities  
- Current portion of borrowings  
- Current portion of employee benefit provisions held in reserve

**Total adjustments to net current assets**

	(2,125,604)	(2,125,604)	(2,125,604)
	11,785	3,343	1,596
	38,885	41,615	41,615
	120,000	162,233	162,233
2(a)	<b>(1,954,934)</b>	<b>(1,918,413)</b>	<b>(1,920,160)</b>

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

**Adjustments to operating activities**

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

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

	Amended Budget Estimates 30 June 2025	YTD Budget Estimates 30 April 2025	YTD Actual 30 April 2025
	\$	\$	\$
	(18,000)	(8,000)	(10,994)
	0	0	888
	468,350	390,292	416,109
	<b>450,350</b>	<b>382,292</b>	<b>406,003</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

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

FM Reg 34 (2)(b) **3 EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially. The material variance adopted by Council for the 2024-25 year is \$10,000 and 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Interest revenue</b>	(84,180)	(40.71%)	▼
Interest on Term Deposit will only be received in June			
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	(48,989)	(99.65%)	▼
Part of LRCl grant not yet received and the remaining amount showing in Contract Liabilities rather than income due to capital project (Playground Equipment) not yet complete			
<b>Outflows from investing activities</b>			
<b>Payments for property, plant and equipment</b>	53,643	38.45%	▲
Timing. See Note 5 for further details.			
<b>Payments for construction of infrastructure</b>	417,167	71.31%	▲
Timing. See Note 5 for further details.			
<b>Surplus or deficit after imposition of general rates</b>	669,226	65.12%	▲

**SHIRE OF PEPPERMINT GROVE**  
**SUPPLEMENTARY INFORMATION**

**TABLE OF CONTENTS**

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

**BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION**

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



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

**1 KEY INFORMATION**

**Funding Surplus or Deficit Components**

<b>Funding surplus / (deficit)</b>				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.72 M	\$0.72 M	\$0.72 M	\$0.00 M
Closing	\$0.08 M	\$1.03 M	\$1.70 M	\$0.67 M

Refer to Statement of Financial Activity

<b>Cash and cash equivalents</b>		
	\$4.00 M	% of total
Unrestricted Cash	\$1.85 M	46.2%
Restricted Cash	\$2.16 M	53.8%

Refer to 3 - Cash and Financial Assets

<b>Payables</b>		
	\$0.42 M	% Outstanding
Trade Payables	\$0.15 M	
0 to 30 Days		74.0%
Over 30 Days		26.0%
Over 90 Days		0.1%

Refer to 8 - Payables

<b>Receivables</b>		
	\$0.24 M	% Collected
Rates Receivable	\$0.03 M	99.1%
Trade Receivable	\$0.24 M	% Outstanding
Over 30 Days		99.5%
Over 90 Days		0.3%

Refer to 7 - Receivables

**Key Operating Activities**

<b>Amount attributable to operating activities</b>			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.10 M	\$0.98 M	\$1.22 M	\$0.24 M

Refer to Statement of Financial Activity

<b>Rates Revenue</b>		
YTD Actual	\$3.65 M	% Variance
YTD Budget	\$3.65 M	(0.0%)

<b>Grants and Contributions</b>		
YTD Actual	\$1.37 M	% Variance
YTD Budget	\$1.37 M	(0.1%)

Refer to 12 - Grants and Contributions

<b>Fees and Charges</b>		
YTD Actual	\$0.39 M	% Variance
YTD Budget	\$0.36 M	7.9%

Refer to Statement of Financial Activity

**Key Investing Activities**

<b>Amount attributable to investing activities</b>			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.02 M)	(\$0.64 M)	(\$0.24 M)	\$0.40 M

Refer to Statement of Financial Activity

<b>Proceeds on sale</b>		
YTD Actual	\$0.04 M	%
Amended Budget	\$0.08 M	(44.1%)

Refer to 6 - Disposal of Assets

<b>Asset Acquisition</b>		
YTD Actual	\$0.17 M	% Spent
Amended Budget	\$0.68 M	(75.2%)

Refer to 5 - Capital Acquisitions

<b>Capital Grants</b>		
YTD Actual	\$0.00 M	% Received
Amended Budget	\$0.05 M	(99.6%)

Refer to 5 - Capital Acquisitions

**Key Financing Activities**

<b>Amount attributable to financing activities</b>			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.28 M	(\$0.03 M)	(\$0.01 M)	\$0.03 M

Refer to Statement of Financial Activity

<b>Borrowings</b>	
Principal repayments	(\$0.02 M)
Interest expense	(\$0.02 M)
Principal due	\$0.60 M

Refer to 9 - Borrowings

<b>Reserves</b>	
Reserves balance	\$2.13 M
Net Movement	\$0.00 M

Refer to 4 - Cash Reserves

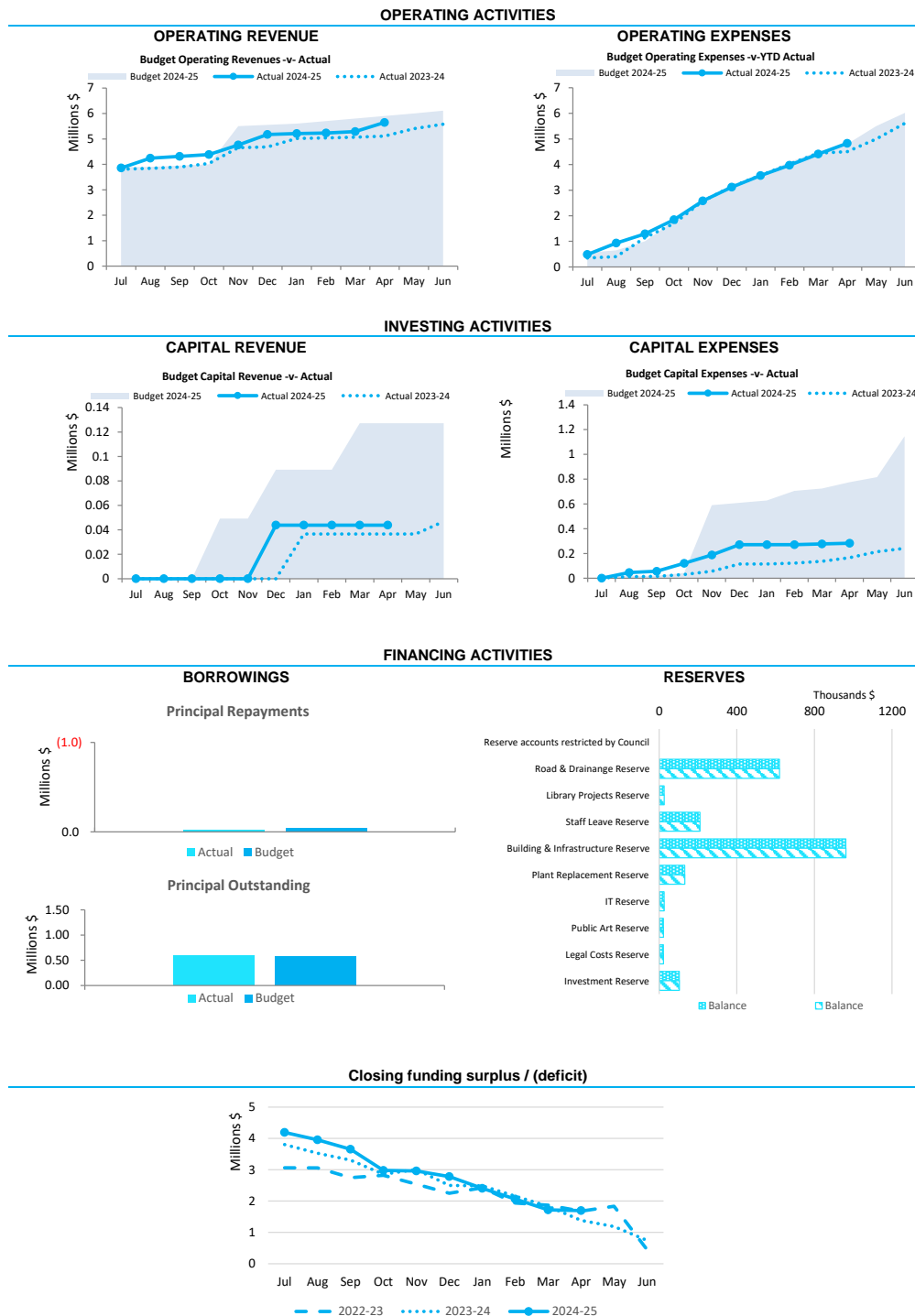
<b>Lease Liability</b>	
Principal repayments	(\$0.01 M)
Interest expense	(\$0.00 M)
Principal due	\$0.02 M

Refer to Note 10 - Lease Liabilities

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

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

2 KEY INFORMATION - GRAPHICAL



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

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

**3 CASH AND FINANCIAL ASSETS AT AMORTISED COST**

Description	Classification	Unrestricted \$	Restricted \$	Total \$	Trust \$	Institution	Interest Rate	Maturity Date
Municipal Fund	Cash and cash equivalents	1,849,441	2,155,390	4,004,831		NAB	4.15%	N/A
<b>Total</b>		<b>1,849,441</b>	<b>2,155,390</b>	<b>4,004,831</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		1,849,441	2,155,390	4,004,831	0			
		<b>1,849,441</b>	<b>2,155,390</b>	<b>4,004,831</b>	<b>0</b>			

**KEY INFORMATION**

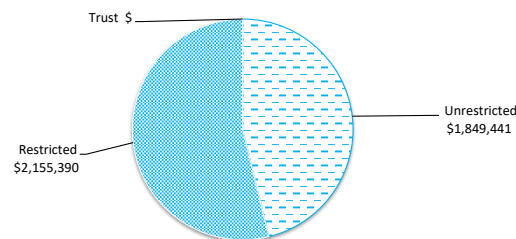
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

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

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 7 - Other assets.



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

**4 RESERVE ACCOUNTS**

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Reserve accounts restricted by Council</b>								
Road & Drainage Reserve	620,243	154,000	(250,000)	524,243	620,243			620,243
Library Projects Reserve	25,579	2,500		28,079	25,579			25,579
Staff Leave Reserve	210,835	37,800		248,635	210,836			210,836
Building & Infrastructure Reserve	962,576	148,562	(443,000)	668,138	962,576			962,576
Plant Replacement Reserve	132,031	5,000		137,031	132,031			132,031
IT Reserve	26,170	1,000		27,170	26,169			26,169
Public Art Reserve	22,023	1,000		23,023	22,023			22,023
Legal Costs Reserve	21,617	1,000		22,617	21,617			21,617
Investment Reserve	104,530	23,000		127,530	104,530			104,530
	<b>2,125,604</b>	<b>373,862</b>	<b>(693,000)</b>	<b>1,806,466</b>	<b>2,125,604</b>	<b>0</b>	<b>0</b>	<b>2,125,604</b>

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

**INVESTING ACTIVITIES**

**5 CAPITAL ACQUISITIONS**

Capital acquisitions	Amended		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	3,000	3,000	6,319	3,319
Buildings - specialised	370,000	40,000	27,221	(12,779)
Plant and equipment	96,500	96,500	52,317	(44,183)
<b>Acquisition of property, plant and equipment</b>	<b>469,500</b>	<b>139,500</b>	<b>85,857</b>	<b>(53,643)</b>
Right of use assets - Plant and Equipment	0	0	28,863	28,863
<b>Acquisition of right of use assets</b>	<b>0</b>	<b>0</b>	<b>28,863</b>	<b>28,863</b>
Infrastructure - roads	32,000			0
Infrastructure - footpaths	30,000	30,000	30,889	889
Infrastructure - drainage	30,000	30,000		(30,000)
Infrastructure - parks & ovals	432,000	432,000	7,021	(424,979)
Infrastructure - other	153,000	93,000	129,923	36,923
<b>Acquisition of infrastructure</b>	<b>677,000</b>	<b>585,000</b>	<b>167,833</b>	<b>(417,167)</b>
<b>Total of PPE and Infrastructure.</b>	<b>1,146,500</b>	<b>724,500</b>	<b>253,690</b>	<b>(470,810)</b>
<b>Total capital acquisitions</b>	<b>1,146,500</b>	<b>724,500</b>	<b>282,553</b>	<b>(470,810)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	49,162	49,162	173	(48,989)
Lease liabilities	0	0	28,863	28,863
Other (disposals & C/Fwd)	78,000	40,000	43,636	3,636
Reserve accounts				
Road & Drainage Reserve	250,000		0	0
Building & Infrastructure Reserve	443,000		0	0
Contribution - operations	326,338	635,338	209,881	(425,457)
<b>Capital funding total</b>	<b>1,146,500</b>	<b>724,500</b>	<b>282,553</b>	<b>(441,947)</b>

**KEY INFORMATION**

**Initial recognition**

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

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

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

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

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

**Measurement after recognition**

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

**Reportable Value**

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

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

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

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

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.

Capital expenditure total			Level of completion indicators						
			Amended		Variance				
Account Description			Budget	YTD Budget	YTD Actual	(Under)/Over	Comment		
			\$	\$	\$	\$			
		Land and Buildings							
	New	JOB00022 Aircon decoupling project	1,000	1,000	254	746			
	New	JOB00023 Design entry structure for library	9,000	9,000	0	9,000			
	Renewal	JOB00024 Various appliances for the library	0	0	0	0	Moved funds to Opex		
	Renewal	JOB00025 Decking replacement at library	20,000	20,000	20,021	(21)			
	Renewal	JOB00026 Shade sails at library	0	0	0	0	Not proceeding in 24-25		
	New	JOB00027 Battery storage system at library	0	0	0	0	Not proceeding in 24-25		
	New	JOB00028 Battery storage system at Shire	0	0	0	0	Not proceeding in 24-25		
	New	JOB00029 Parking and drainage project - Manners Hill Park	330,000	0	6,946	(6,946)			
	Renewal	JOB00030 Blind replacement for Admin office	10,000	10,000	0	10,000			
	New	JOB00031 Relocation of Johnston St sump	3,000	3,000	6,319	(3,319)			
		Plant and equipment				0			
	Renewal	JOB00032 Vehicle replacement - Manager of Infrastructure	51,500	51,500	52,317	(817)			
	Renewal	JOB00033 Vehicle replacement - Parks	45,000	45,000	0	45,000			
	Renewal	Right of use assets recognised - 4 x new copiers	0	0	28,863	(28,863)			
		Infrastructure - Roads							
	Renewal	JOB00020 Kerb renewal - minor works	32,000	0	0	0			
		Infrastructure - Footpaths							
	Renewal	JOB00019 Minor footpath works	30,000	30,000	30,889	(889)			
		Infrastructure - Drainage							
	Renewal	JOB00021 Repair/renew various drain pits	30,000	30,000	0	30,000			
		Infrastructure - Parks and ovals							
	Renewal	JOB00012 Playground equipment - Keanes Point	415,000	415,000	1,700	413,300			
	Renewal	JOB00014 Replacement of basketball hoop - Keanes Point	0	0	0	0	Moved funds to JOB00012		
	New	JOB00015 Structural investigation for retaining wall at Manners Hill Park	0	0	0	0	Not proceeding in 24-25		
	Renewal	JOB00016 Bin replacement in parks	7,000	7,000	0	7,000			
	New	JOB00017 Manner Hill Park - cockitrough	10,000	10,000	5,321	4,679			
		Infrastructure - Other							
	Renewal	JOB00013 Foreshore works	0	0	0	0	Not proceeding in 24-25		
	Renewal	JOB00018 Jetty refurbishment project	35,000	0	4,006	(4,006)			
	Renewal	JOB00034 Esplanade verge works	25,000	0	31,273	(31,273)			
		JOB00035 Memorial wall	80,000	80,000	81,594	(1,594)			
		JOB00036 Digital Parking Sign	13,000	13,000	13,050	(50)			
			1,146,500	724,500	282,553	441,947			

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

OPERATING ACTIVITIES

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

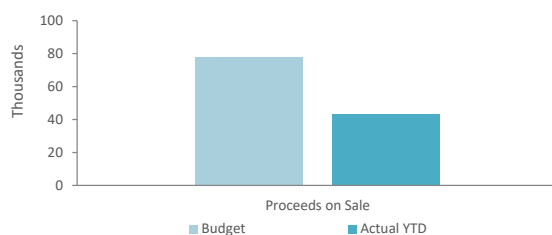
Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2024	Liability	Liability	30 Apr 2025	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
Grove Contributions				0		1,364,250	1,337,724	1,337,724
Grants Commission - General				0		6,000	6,000	4,982
Grants Commission - Roads				0		3,000	3,000	1,775
MRWA - Direct Grant				0		7,000	7,000	6,715
Infant Health				0		14,200	13,000	14,613
	0	0	0	0	0	1,394,450	1,366,724	1,365,809

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

OPERATING ACTIVITIES

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Property, Plant and Equipment</b>									
	Plant and equipment - vehicle	30,000	40,000	10,000	0	32,642	43,636	10,994	0
	Plant and equipment - vehicle	30,000	38,000	8,000	0			0	0
		<b>60,000</b>	<b>78,000</b>	<b>18,000</b>	<b>0</b>	<b>32,642</b>	<b>43,636</b>	<b>10,994</b>	<b>0</b>





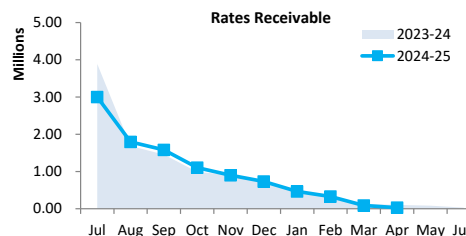
**SHIRE OF PEPPERMINT GROVE  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 APRIL 2025**

**OPERATING ACTIVITIES**

**7 RECEIVABLES**

**Rates receivable**

	30 June 2024	30 Apr 2025
	\$	\$
Opening arrears previous year	19,144	27,625
Levied this year	3,644,566	3,645,475
Less - collections to date	(3,636,085)	(3,638,868)
<b>Net rates collectable</b>	<b>27,625</b>	<b>34,232</b>
% Collected	99.2%	99.1%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	1,035	217,824	0	721	219,580
Percentage	0.0%	0.5%	99.2%	0.0%	0.3%	
<b>Balance per trial balance</b>						
Trade receivables						219,580
GST receivable						19,590
Leases receivable						5,795
<b>Total receivables general outstanding</b>						<b>244,965</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

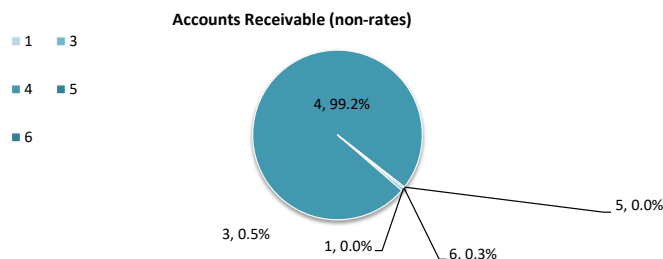
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

**Classification and subsequent measurement**

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

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



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

**OPERATING ACTIVITIES**

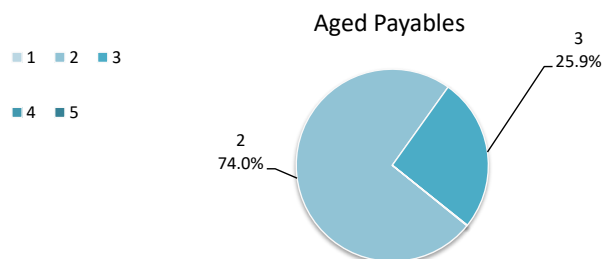
**8 PAYABLES**

<b>Payables - general</b>	<b>Credit</b>	<b>Current</b>	<b>30 Days</b>	<b>60 Days</b>	<b>90+ Days</b>	<b>Total</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Payables - general	0	113,373	39,610	0	147	153,130
Percentage	0.0%	74.0%	25.9%	0.0%	0.1%	
<b>Balance per trial balance</b>						
Sundry creditors						153,130
ATO liabilities						33,952
Other payables						235,212
<b>Total payables general outstanding</b>						<b>422,294</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

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



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

FINANCING ACTIVITIES

9 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2024	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Library/Community centre	41	615,807			(20,455)	(38,886)	595,352	576,921	(23,424)	(50,643)
<b>Total</b>		<b>615,807</b>	<b>0</b>	<b>0</b>	<b>(20,455)</b>	<b>(38,886)</b>	<b>595,352</b>	<b>576,921</b>	<b>(23,424)</b>	<b>(50,643)</b>
Current borrowings		41,615					41,615			
Non-current borrowings		574,192					553,737			
		<b>615,807</b>					<b>595,352</b>			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

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

**FINANCING ACTIVITIES**

**10 LEASE LIABILITIES**

**Movement in carrying amounts**

Information on leases		New Leases			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Lease No.	1 July 2024	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Photocopiers	Old	9,350			(7,860)		1,490	9,350		
Photocopiers	New		28,863		(5,668)		23,195	0	(1,346)	(1,400)
<b>Total</b>		<b>9,350</b>	<b>28,863</b>	<b>0</b>	<b>(13,528)</b>	<b>0</b>	<b>24,685</b>	<b>9,350</b>	<b>(1,346)</b>	<b>(1,400)</b>
Current lease liabilities		3,343					1,596			
Non-current lease liabilities		6,007					23,089			
		<b>9,350</b>					<b>24,685</b>			

All lease repayments were financed by general purpose revenue.

**KEY INFORMATION**

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

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

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

**OPERATING ACTIVITIES**

**11 OTHER CURRENT LIABILITIES**

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

Amounts shown above include GST (where applicable)

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

**KEY INFORMATION**

**Provisions**

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

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

**Employee Related Provisions**

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

**Contract liabilities**

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

**Capital grant/contribution liabilities**

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

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

INVESTING ACTIVITIES

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Apr 2025	Current Liability 30 Apr 2025	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
LRCI 4	29,786			29,786		49,162	49,162	173
	29,786	0	0	29,786	0	49,162	49,162	173

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

**14 INVESTMENT IN ASSOCIATES**

**(a) Investment in associate**

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

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

Carrying amount at 1 July  
Carrying amount at 30 June

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

**KEY INFORMATION**

**Investments in associates**

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

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

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

**15 BUDGET AMENDMENTS**

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
<b>Budget adoption</b>						2,239
Memorial Wall - capital project	Sept 24 OCM	Capital expenses			(80,000)	(77,761)
Digital Parking Sign - completion of capital project	Sept 24 OCM	Capital expenses			(13,000)	(90,761)
Transfer from Building and Infrastructure Reserve	Sept 24 OCM	Capital revenue		93,000		2,239
Contingency for Playground equipment	Oct 24 OCM	Capital expenses			(50,000)	(47,761)
Transfer from Infrastructure Reserve	Oct 24 OCM	Capital revenue		50,000		2,239
Building licence fees increased	Feb 25 OCM	Operating revenue		35,000		37,239
Other library income - increased for insurance claim	Feb 25 OCM	Operating revenue		5,000		42,239
Other minor income - income from memorial plaques	Feb 25 OCM			6,000		48,239
Lease rental - rent correction for Freshwaters	Feb 25 OCM			10,000		58,239
Development application fees increased	Feb 25 OCM			40,000		98,239
Financial assistance grants - not expecting prepayment	Feb 25 OCM				(41,000)	57,239
Financial assistance grants - not expecting prepayment	Feb 25 OCM				(23,000)	34,239
Infant Health Centre - correction of reimbursements	Feb 25 OCM			13,000		47,239
Grove Library capital contributions - projects not proceeding	Feb 25 OCM				(94,906)	(47,667)
Municipal fund interest - more interest expected	Feb 25 OCM			25,000		(22,667)
Salaries - adjustment required	Feb 25 OCM				(50,000)	(72,667)
Staff allowances - adjustment required	Feb 25 OCM				(500)	(73,167)
WHS expenses - savings expected	Feb 25 OCM			5,000		(68,167)
External audit - as advised by OAG	Feb 25 OCM				(15,000)	(83,167)
Office equipment printing expenses - savings expected	Feb 25 OCM			5,000		(78,167)
Bank charges - underbudgeted	Feb 25 OCM				(8,000)	(86,167)
Office equipment maintenance - bal trans to other account	Feb 25 OCM			12,000		(74,167)
IT operations - funds needed for various projects	Feb 25 OCM				(50,000)	(124,167)
Legal expenses - funds needed for planning matters	Feb 25 OCM				(50,000)	(174,167)
Contract drainage maintenance - savings expected	Feb 25 OCM			30,000		(144,167)
Manners Hill Park maintenance - savings expected	Feb 25 OCM			15,000		(129,167)
Admin gardens maintenance - savings expected	Feb 25 OCM			10,000		(119,167)
Minor plant and tools - savings expected	Feb 25 OCM			20,000		(99,167)
Row maintenance - savings expected	Feb 25 OCM			10,000		(89,167)
Tree retention - savings expected	Feb 25 OCM			15,000		(74,167)
Street tree contractor - more tree planting and maintenance	Feb 25 OCM				(50,000)	(124,167)
Verge valet service - fee increase	Feb 25 OCM				(6,000)	(130,167)
Jetty maintenance - minor maintenance	Feb 25 OCM				(1,100)	(131,267)
Library and café maintenance - increased costs	Feb 25 OCM				(25,000)	(156,267)
Community centre building maintenance - aircon repairs	Feb 25 OCM				(3,000)	(159,267)
Infant Health Centre - aircon repairs	Feb 25 OCM				(4,000)	(163,267)
Heritage grant scheme - reduced applications	Feb 25 OCM			6,500		(156,767)
Lease interest - new photocopiers	Feb 25 OCM				(1,400)	(158,167)
Capital projects cancelled or carried forward to 25-26	Feb 25 OCM			1,943,500		1,785,333
Proceeds on sale of assets no longer proceeding	Feb 25 OCM				(2,000,000)	(214,667)
Proceeds from self supporting loan not proceeding	Feb 25 OCM				(200,000)	(414,667)
Payment for self supporting loan not proceeding	Feb 25 OCM			200,000		(214,667)
Proceeds from new borrowings not proceeding	Feb 25 OCM			1,700,000		1,485,333
Repayment of borrowings not proceeding	Feb 25 OCM				(1,700,000)	(214,667)
Transfer to Investment Reserve not proceeding	Feb 25 OCM			400,000		185,333
Variance in opening surplus due to auditors adjustments	Feb 25 OCM				(104,074)	81,259
Interest on loan for Johnston St sump not proceeding	April 25 OCM			19,059		100,318
Additional funds required for Library Maintenance	April 25 OCM				(20,000)	80,318
Variance between Adopted Budget and Budget Review				<b>4,668,059</b>	<b>(4,589,980)</b>	<b>78,079</b>



**8.3 MATTERS FOR INFORMATION AND NOTING**

<b>Attachment Details:</b>	<b>1. Matters for Information Statistics</b> <a href="#">↓</a>
<b>Voting Requirement:</b>	<b>Simple Majority</b>
<b>Subject Index:</b>	<b>Matters for Information May 2025</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Author:</b>	<b>Jennifer Court, Projects and Policy Officer</b>
<b>Responsible Officer:</b>	<b>Donald Burnett, Chief Executive Officer</b>

**PURPOSE OF REPORT**

The Shire of Peppermint Grove regularly receives and produces information for receipt by the Elected Members. The purpose of this item is to keep Elected Members informed on items for information received by the Shire and key statistical information not otherwise captured elsewhere.

**SUMMARY AND KEY ISSUES**

The following information is presented at each Council:

- Building Permits Determined
- Development Applications Determined
- Infringements
- Library Statistics

**BACKGROUND**

The following information is presented at each Council meeting. It is intended that the following information is provided on a regular basis, either monthly or quarterly.

- Seal register (when the Shire seal has been applied)
- Development applications determined including amendments, time extensions and deemed-to-comply checks
- Building permits determined including amendments and time extensions
- Demolition permits determined
- Local Laws infringements (e.g. parking and dogs)
- Library statistics

**CONSULTATION**

There has been no consultation undertaken in respect to this matter.

**STRATEGIC IMPLICATIONS**

There are no strategic implications in respect to this matter.

**POLICY IMPLICATIONS**

There are no policy implications in respect to this matter.

**STATUTORY IMPLICATIONS**

There are no statutory implications in respect to this matter.

**FINANCIAL IMPLICATIONS**

There are no financial implications in respect to this matter.

**OFFICER COMMENTS**

**THAT COUNCIL NOTES THE UPDATES OUTLINED IN THE ATTACHED REPORTS ACROSS A NUMBER OF AREAS OF THE SHIRE'S OPERATIONS.**

**OFFICER RECOMMENDATION/S**

That Council receives the information in this report.

## **Matters for Information and Noting**

### **Building Permits Determined April 2025**

Application Number	Location	Description	Decision
BA2025/00007 (Retrospective)	146 Forrest Street	Remediation Works to Ensure Structural Integrity associated with BA2024/00051 Stage 2 Main Structural Works for a Single House	Approved
BA2025/00005	32 Keane Street	Alterations and Additions to a Single House and a Carport	Approved
BA2025/00006	64 Leake Street	Gymnasium and Storeroom associated with a Single House	Approved
BA2025/00008	34 Johnston Street	Alterations to a Street Wall/Screen	Approved

### **Development Applications Determined April 2025**

Application Number	Location	Description	Discretion Sought	Decision
DA2024/00027	40 Keane Street/12 Bungalow Court	Single House, Pool House and Ancillary Works	Building Height (Wall & Third Level), Garage Door Width, and Siteworks	Approved under Section 257C (P&D Act)
DA2025/00004	36 Leake Street	Tree Damaging Activity	Nil	Delegated Approval
DA2024/00031	33 View Street	Alterations and Additions to a Single House, Gymnasium/Pool Terrace and Ancillary Works	Building Height, Lot Boundary Setback, Visual Privacy, Dividing Wall Height, and Garage Door Width	Approved under Section 257C (P&D Act)
DA2025/00002	6 Pindari Place	Alterations and Additions to a Single House, Garage, Street Wall and Ancillary Works	Secondary Street Setback, Visual Privacy and Sightlines	Approved under Section 257C (P&D Act)
DA2025/00007	56 Leake Street	Alterations to a Patio	Nil	Delegated Approval
DA2025/00003	22A Johnston Street (formerly 24 Johnston Street)	Small Outbuilding (Garden Shed)	Plot ratio, Building Height and Lot Boundary Setbacks	Delegated Approval

**Library Statistics for April 2025**

<b>Library Stats</b>	<b>Apr 2025</b>	<b>Apr 2024</b>	<b>Apr 2023</b>
Loans	18,144	20,435	18,485
New Borrowers	97	267	203

**8.4 ENTRANCE MEETING WITH THE EXTERNAL AUDITOR AND THE OFFICE OF AUDITOR GENERAL**

<b>Attachment Details:</b>	<b>1. 2024/25 Audit Plan</b> <a href="#">↓</a>
<b>Voting Requirement:</b>	<b>Simple Majority</b>
<b>Subject Index:</b>	<b>Financial management Audit</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Author:</b>	<b>Jeremy Clapham, Manager Corporate and Community Services</b>
<b>Responsible Officer:</b>	<b>Donald Burnett, Chief Executive Officer</b>

**PURPOSE OF REPORT**

The purpose of this report is for Marius van der Merwe from Pitcher Partners and Liang Wong from the Office of Auditor General to provide a presentation on the audit plan for the 2024/25 financial year.

**SUMMARY AND KEY ISSUES**

Presentation provided for the information of the Audit, Governance and Risk Management Committee prior to the commencement of the 2024/25 Audit including any matters relating to the Library Management and Joint Venture.

**BACKGROUND**

The meeting provided information on the requirements of the Audit process and details of the audit process.

**CONSULTATION**

There has been no specific consultation undertaken in respect to this matter.

**STRATEGIC IMPLICATIONS**

There are no Strategic Implications identified at this time.

**POLICY IMPLICATIONS**

Financial Management Policies

**STATUTORY IMPLICATIONS**

*Local Government (Financial Management) Regulations 1996*

**FINANCIAL IMPLICATIONS**

There are no Financial Implications identified at this time.

**OFFICER COMMENTS**

The presentation was conducted by Marius van der Merwe and Liang Wong and provided information for the Committee to understand the process and timeframe for the 2024/25 Financial year audit.

**OFFICER RECOMMENDATION/COMMITTEE RECOMENDATION**

That Council notes the Entrance meeting presentation provided by representatives of Pitcher Partners and the Office of the Auditor General.



# Shire of Peppermint Grove



Audit Plan to the Audit Committee  
for the year ending 30 June 2025

13 May 2025



***Private and Confidential***

13 May 2025

The Audit Committee  
Shire of Peppermint Grove  
1 Leake Street  
Peppermint Grove WA 6011

Dear Audit Committee (the "AC") members

**External Audit Plan for the Shire of Peppermint Grove for the year ending 30 June 2025**

We are pleased to present our External Audit Plan ("Audit Plan") for the Shire of Peppermint Grove for the year ending 30 June 2025.

Pitcher Partners will execute the audit of the financial report of the Shire of Peppermint Grove on behalf of the Office of the Auditor General to ensure the financial report is compliant with the *Local Government Act 1995* (the "LGA"), the *Local Government (Financial Management) Regulations 1996* (the "Regulations") and to the extent they are not conflicting with the LGA and the Regulations, *Australian Accounting Standards*.

The Auditor General will be informed of any findings identified during the course of the audit.


This Audit Plan sets out the scope of our engagement and the expected areas of audit focus. We will confirm all aspects of this Audit Plan with management and the AC representatives at our meeting on 13 May 2025 and should any significant alterations be required to the planned scope of our engagement, we will advise you accordingly.

We have considered, and will continue to consider, the Shire of Peppermint Grove' current and emerging organisational risks and the resultant impact on the financial report. Our Audit Plan is designed to be responsive to your needs and will maximise audit effectiveness so that we can deliver the high-quality audit you expect.

Should you have any questions or comments, please do not hesitate to contact me on 9322 2022.

Yours faithfully

**PITCHER PARTNERS BA&A PTY LTD**



Marius van der Merwe  
Executive Director



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WA 6000

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# Contents

Executive summary	4
Areas of audit focus	5
Audit approach	16
Your key engagement team members	22
Appendices	23

The matters raised in this and other reports that will flow from the audit are only those which have come to our attention arising from, or relevant to, our audit that we believe need to be brought to your attention. These are not a comprehensive record of all the matters arising, and in particular, we cannot be held responsible for reporting all risks in your organisation or all internal control weaknesses. This report has been prepared solely for your use and should not be quoted in whole, or in part, without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose.

## Executive Summary

### Introduction

The purpose of our Audit Plan is to communicate clearly with those charged with governance an overview of the planned scope and timing of the audit.

### Scope of the audit

The scope and coverage of our audit of the Shire of Peppermint Grove is prescribed by the *Auditor General Act 2006*.

As the external auditor for Parliament, the Auditor General will provide an opinion on the financial statements of the Shire of Peppermint Grove.

Our audit will be conducted in accordance with *Australian Auditing Standards* in order to provide reasonable assurance as to whether the general-purpose financial report of the Shire of Peppermint Grove is free of material misstatement and has been prepared in accordance with the LGA and the Regulations, and to the extent they are not conflicting with the LGA and the Regulations, *Australian Accounting Standards*. Our audit approach has been developed after considering inherent and control risks and the expected effectiveness of the Shire of Peppermint Grove' internal controls.

### Areas of audit focus

The following key focus areas have been identified through a review of the prior year financial report and discussions with the Office of the Auditor General. While we believe the risks identified in this Audit Plan are exhaustive and reflective of the Shire of Peppermint Grove' risk profile, additional risks may emerge over the course of the audit as current facts and circumstances change.

The key areas of audit focus and the level of complexity or management judgement to be applied are in relation to the following matters:

- Revenue recognition for rates, government grants, contributions and fees and charges;
- Property, plant and equipment and infrastructure;
- Employee benefits provision;
- Existence and completeness of expenditure;
- IT general controls;
- Specific Local Government ("LG") General Purpose Financial Reporting requirements;
- Quality of financial reporting; and
- Control weaknesses (if any).

### Internal control environment

As required by the *Auditor General Act 2006*, our responsibility is to assess the controls exercised by the Shire of Peppermint Grove based on our audit conducted in accordance with *Australian Auditing Standards*.

As part of our audit methodology, we will review IT and manual controls in the key financial statement processes and take a control-based approach wherever possible. The nature and extent of our controls testing is dependent on, and considers, whether the control environment of Shire of Peppermint Grove is operating effectively.

A substantive approach will be taken in areas of significant management judgement or where we believe it is more efficient to test key financial statement processes substantively.

We will ensure that any significant deficiencies that come to our attention during the course of our audit are communicated to the AC in a timely manner.

## ***Areas of Audit Focus***

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6



## Areas of Audit Focus

Revenue recognition for rates, government grants, contributions and fees and charges

Area of focus	Background	Planned audit approach
<b>Revenue recognition for rates, government grants, contributions, and fees and charges</b>  <i>Key Judgements:</i> <i>Timing of revenue recognition</i>  <i>Relevant accounting standards:</i> <i>AASB 15 Revenue from contracts with customers ("AASB 15")</i>  <i>AASB 1058 Income of Not-for-Profit Entities ("AASB 1058")</i>	<p>The Shire of Peppermint Grove receives rate revenue, grant funding from state and federal government and fees and charge to be used to provide different services for residents.</p> <p>Whether AASB 1058 or AASB 15 is required to be applied will be dependent on the nature and specificity of arrangements in place. Where revenue arrangements predominantly involve the transfer of goods and services and contain performance obligations, revenue is recognised in accordance with AASB 15 over time or at a point in time dependent on the nature of the performance obligations for individual revenue arrangements. Where revenue arrangements do not predominantly involve performance obligations in accordance with AASB 15, or where revenue is not derived from contracts with customers, revenue is generally recognised in accordance with AASB 1058.</p>	<p>As part of our audit procedures, we will review management's assessment to ensure the basis for revenue recognition for all key material revenue streams is in accordance with <i>Australian Accounting Standards</i> and the terms of the source of income.</p> <p>We will also perform testing surrounding the control environment for the recognition of revenue to ensure that income relating to all key material revenue streams is being recognised in accordance with <i>Australian Accounting Standards</i> and the terms of the source of income.</p> <p>We will perform substantive tests of details utilising our sampling methodology as well as year end analytical review procedures to add to the level of assurance obtained.</p> <p>We will also work with management to assess the contractual nature of any new revenue streams identified in the year to assess and conclude on the appropriate revenue recognition criteria.</p>

## Areas of Audit Focus

Property, plant and equipment and infrastructure

Area of focus	Background	Planned audit approach
<b>Property, plant and equipment and infrastructure</b>  <i>Key Judgements:</i> Valuation techniques used to determine the fair value of property, plant and equipment ("PPE")  Useful lives of PPE and depreciation rates  <i>Relevant accounting standards:</i> AASB 13 Fair Value measurement ("AASB 13") AASB 136 Impairment of Assets ("AASB 136") <i>Relevant other regulations:</i> Local Government (Financial Management) Regulations 17A(2) (the "LGR")	<p>Land, buildings and infrastructure assets ("LBI") are the most significant assets that the Shire of Peppermint Grove holds on the Statement of Financial Position. The fair value of LBI is determined at least every five years in accordance with the Shire's accounting policy. Other plant and equipment is required to be carried at cost.</p> <p>The Shire of Peppermint Grove performed a valuation of land and buildings in June 2022 other infrastructure and infrastructure roads in June 2023.</p> <p>Given no asset class is due for valuation for the year ending 30 June 2025, our understanding is that the Shire of Peppermint Grove has not obtained a valuation for the year ending 30 June 2025.</p> <p>For any valuations that have however been performed (either internal or external), key audit considerations are as follows:</p> <ul style="list-style-type: none"> <li>• Ensuring appropriate asset classes has been fully captured for valuation purposes;</li> <li>• Assessing appropriate experience and knowledge of the valuer;</li> <li>• Assessing the reasonableness of the significant judgments, estimates, assumptions and data used by the valuer;</li> <li>• Evaluating the valuation methodology used by the valuer; and</li> <li>• Reviewing the documentation by management for the key risk and how it was addressed.</li> </ul>	<p>As part of our audit procedures, we will document and test key controls around LBI balances and assess accounting policies associated with fair value assessment to ensure it is in accordance with <i>Australian Accounting Standards</i>.</p> <p>We will review the capitalisation threshold of \$5,000 required by <i>Local Government (Financial Management) Regulation 17A(5)</i> and test samples of additions and disposals.</p> <p>We will review management's assessment for impairment indicators under AASB 136, and ensure fair value disclosures are properly disclosed in accordance with AASB 13, as well as assessing the external valuer's capabilities and expertise to ensure the valuation methodologies and approaches taken are in accordance with AASB 13.</p> <p>We will document the depreciation policy applied and perform depreciation recalculations factoring in management's assessment of the useful life of PPE to ensure reasonableness.</p>

## Areas of Audit Focus

Property, plant and equipment and infrastructure

Area of focus	Background	Planned audit approach
<p><b>Property, plant and equipment and infrastructure</b></p> <p><i>Key Judgements:</i></p> <p>Valuation techniques used to determine the fair value of property, plant and equipment ("PPE")</p> <p>Useful lives of PPE and depreciation rates</p> <p><i>Relevant accounting standards:</i></p> <p><i>AASB 13 Fair Value measurement ("AASB 13")</i></p> <p><i>AASB 136 Impairment of Assets ("AASB 136")</i></p> <p><i>Relevant other regulations:</i></p> <p><i>Local Government (Financial Management) Regulations 17A(2) (the "LGR")</i></p>	<p>The following change to the accounting policies was noted during the year: <i>AASB 2022-10- Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.</i></p> <p>The change to the accounting standards applies to the revaluation of land and buildings and infrastructure assets and requires valuers and management value assets based on the current use. Department of Local Government, Sport and Cultural Industries (DLGSC) has previously issued guidance (LG Alert dated 28 July 2023) that land used for a public sector community use (as opposed to being for a non-specialised use e.g. land for office building or housing) will be valued applying the market approach, taking into account the public sector restrictions. Implementation of this standard needs to align with DLGSC's guidance.</p>	<p>The Shire has revalued land and buildings and infrastructure assets in financial year ended 30 June 2022 and 30 June 2023 respectively and do not intend to revalue any assets for this financial year therefore this change must be considered for the next revaluation year.</p>

## Areas of Audit Focus

### Employee benefits provision

Area of focus	Background	Planned audit approach
<b>Employee benefits provision</b>  <i>Key Judgements:</i>  Inflation rate, discount rate and probabilities applied for the long service leave calculation  <i>Relevant accounting standards:</i>  AASB 137 Provisions, Contingent Liabilities and Contingent Assets ("AASB 137")  AASB 119 Employee Benefits ("AASB 119")  <i>Relevant Regulatory requirement:</i>  Long Service Leave Act 1958 ("LSL Act")  Local Government (Long Service Leave) Regulations ("LG LSL Regulation")	<p>Provisions for annual leave ("AL") and long service leave ("LSL") involve a degree of management estimation on the probability of the employee remaining with the organisation and the use of inflation rates and discount rates also requires judgements and estimates.</p> <p>Casual employees who are not entitled to LSL under their award or industrial agreement, may be entitled to LSL under the LSL Act or under LG LSL Regulation, regardless of the casual loading paid to such employees.</p> <p>The Shire of Peppermint Grove will need to consider whether a provision is required for any unpaid or unused employee entitlements such as AL, personal leave and public holidays, notwithstanding that casual loading has already been paid or is payable.</p> <p>An assessment should be performed by the Shire of Peppermint Grove and provisions should be provided to capture the Shire of Peppermint Grove' obligations in consideration of the LSL Act and the LG LSL regulations.</p>	<p>As part of our audit procedures, we will document and test key controls around the employee benefits provision process.</p> <p>We will perform substantive tests of details utilising our sampling methodology as well as year end analytical review procedures to add to the level of assurance obtained.</p> <p>We will ensure the Shire of Peppermint Grove is complying with the LSL Act and LG LSL Regulation and we will review the method and underlying data that management has used to assess its employees including casual employee's long service leave entitlements.</p> <p>We will also review disclosures to ensure compliance with AASB 119 and AASB 137.</p>

## Areas of Audit Focus

Existence and  
completeness  
of expenditure

Area of focus	Background	Planned audit approach
<b>Existence and completeness of expenditure</b>  <i>Key Judgements:</i> Timing of expense recognition  <i>Relevant Regulatory requirement:</i> Local Government Act 1995 (the "LGA")	<p>The Shire of Peppermint Grove incurs expenditure in a number of different areas and expenditure forms a large part of any local government's operations.</p> <p>Hence existence and completeness of expenditure is an area of key audit focus to ensure that funds are being appropriately applied.</p> <p>There is also a risk that expenditure is not accounted for in the correct period as well as correct classification in nature not being consistently applied during the year ending 30 June 2025.</p>	<p>As part of our audit procedures, we will obtain an understanding of the control environment with regards to the initiation and processing of expenditure, as well as the identification and recording of accruals.</p> <p>We will document our understanding, perform walkthroughs and test key controls of the procurement process to ensure key controls have been adhered to and purchasing policies have been followed. In particular, to ensure the tender process has been carried out where required as stipulated and that sufficient written or verbal quotes have been obtained and purchase orders were issued prior to receiving invoices.</p> <p>In addition to the control testing to be performed, our audit methodology requires us to perform substantive test of details on a representative sample in accordance with our methodology as well as year end analytical review procedures to add to the level of assurance obtained.</p> <p>We will also test the usage of credit cards to ensure credit cards are being used for appropriate purposes only.</p>



## Areas of Audit Focus

### Other audit matters

## Other audit matters

Below are other areas of audit focus which will be considered as part of the audit process:

- **Existence of cash and cash equivalents** – Expected to be one of the Shire of Peppermint Grove' major assets on the Statement of Financial Position, focus will be given to existence and classification of all cash and cash equivalent balances. Some of the cash received is contractually stipulated as only being available for use for the purpose it was received. Focus will therefore be given to ensure that restricted funds are appropriately accounted for by the Shire of Peppermint Grove.
- **Restricted reserve accounts** - We will review movements within the restricted reserve accounts to ensure they are approved by Council and verify transfers out are used in accordance with the intended purpose of the respective reserve and agree to adequate supporting documentation.
- **Related party transactions** – the Shire of Peppermint Grove is required to disclose related party transactions. Focus will therefore be given to ensure that related party transactions are properly disclosed and at an arms length value.
- **Employee expenses, superannuation contributions** – As a NFP entity, regulatory requirements for employees of the Shire of Peppermint Grove can vary in comparison to for-profit entities. Focus will therefore be given to ensuring that the appropriate rates have been applied.
- **Management override of controls** – We will review internal governing controls, approval matrixes and policies to ensure appropriate intervention by management exists within the control process environment.
- **Other areas (if applicable)** – other focus areas which will be considered as part of the audit process are as follows:
  - Recognition and recoverability of receivables;
  - Completeness and classification of borrowings;
  - Joint arrangements (the Grove Library);
  - Assessment and transfers between reserves;
  - Completeness of creditors, accruals and provisions;
  - Valuation of financial assets;
  - Accounting for service concession arrangements – Grantors;
  - Leases;
  - Treatment of associated borrowing costs including capitalisation to any qualifying assets; and
  - Assessment for the provision of landfill sites.

## Areas of Audit Focus

### IT general controls

Area of focus	Background	Planned audit approach
<b>IT general controls</b> <i>Relevant Regulatory requirement:</i> <i>Local Government Act 1995</i> (the "LGA")	<p>Understanding the risks identified for IT systems and processes that the Shire of Peppermint Grove employ and how those risks have been responded to will form a key element of the audit process.</p> <p>Specific risks to consider include:</p> <ul style="list-style-type: none"> <li>• weakened segregation of duties where staff gain access privileges beyond those required for their role;</li> <li>• unauthorised access to IT systems;</li> <li>• inaccurate and/or invalid transactions and data produced by systems;</li> <li>• inappropriate/unauthorised changes to programs; and</li> <li>• inability to recover from incident or disaster impacting IT operations.</li> </ul>	<p>As part of our audit procedures, we will assess the effectiveness of logical access and program change controls using Pitcher Partners' IT work programs.</p> <p>We will review:</p> <ul style="list-style-type: none"> <li>• IT risk management policy framework;</li> <li>• user access provisioning and removal;</li> <li>• periodic user access review;</li> <li>• monitoring of privileged user accounts' activities;</li> <li>• use of unique user IDs;</li> <li>• password configuration;</li> <li>• system change testing and approvals;</li> <li>• segregation between developer and implementer of system; development/change; and</li> <li>• system monitoring/incident management and data recovery</li> </ul> <p>in order to understand, evaluate and, where appropriate, validate the IT general controls management has implemented to address these risks and conclude on the overall effectiveness of the IT general controls environment and ability for Pitcher Partners to rely on those controls.</p>

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12



## Areas of Audit Focus

### Quality of financial reporting

Area of focus	Background	Planned audit approach
<b>Quality of financial reporting</b>	<p>Quality and timeliness of financial reporting is key for sound financial management, public accountability and effective decision making. Absence of an effective project plan for year end financial reporting can result in delays, errors, poor quality and increased costs.</p> <p>It is essential for the Shire of Peppermint Grove to consider the areas such as:</p> <ul style="list-style-type: none"> <li>• Preparing pro-forma financial statements prior to the reporting date where there are significant regulatory changes;</li> <li>• Assessing the impact of material, complex and one-off significant transactions;</li> <li>• Assessment of fair value of LBI and financial assets (investments);</li> <li>• Assessment of new accounting standards in the current and future years;</li> <li>• Engagement with the AC early in the financial reporting process to review the project plan and impact on the financial statements of judgments and estimates such as: <ul style="list-style-type: none"> <li>• useful lives of assets;</li> <li>• depreciation;</li> <li>• expected credit loss (ECL);</li> <li>• revenue recognition;</li> <li>• compliance with contract terms;</li> <li>• use of restricted funds;</li> <li>• employee liabilities;</li> <li>• terms of lease agreements; and</li> <li>• remedial provisions for waste disposal facilities.</li> </ul> </li> </ul> <p>Part 4 (paragraph 38 to 49) of the LGR sets out the requirement for certain disclosures to be shown within the Shire of Peppermint Grove's annual financial report</p>	<p>As part of our audit procedures, we will review and verify the additional information required to be disclosed to ensure that the financial report is in compliance with the LGR.</p> <p>We will develop strong working relationships with the Shire of Peppermint Grove and engage throughout the year and as and when required to ensure that key issues are addressed on a timely basis. As part of our audit procedures, we will provide focused feedback to the Shire of Peppermint Grove on the quality and timeliness of financial reporting.</p>

## Areas of Audit Focus

### Control Weakness

Area of focus	Background	Planned audit approach
<b>Control weakness</b>	<p>A review of the Office of the Auditor General's <i>Audit Results Report - Annual 2022-2023 Financial Audits of Local Government Entities</i> report (2023 - 2024 report not yet available) notes the following common control weaknesses:</p> <p><b>Reconciliations:</b></p> <ul style="list-style-type: none"> <li>• Payroll reconciliations, exception reports, or review of cost centers not being appropriately completed or independently reviewed.</li> <li>• Bank reconciliations were either not prepared monthly, completed in a timely manner or appropriately reviewed by an independent person.</li> <li>• Reconciliations of fixed asset registers to the general ledger, inaccuracies in the register information and a lack of regular review process to ensure the register is complete and accurate (including assessing useful lives of these assets).</li> <li>• Rateable values reconciliations not being complete.</li> <li>• Fees not correctly recorded in the financial system and customers being charged the incorrect fee.</li> </ul> <p><b>Anomalies:</b></p> <ul style="list-style-type: none"> <li>• Anomalies in procurement, purchase orders (Pos) and quotes</li> <li>• Credit card anomalies such as receipts not available for all transactions, no evidence of independent review of staff credit card monthly expenditure, and transactions not listed separately in the payments submitted to Council each month.</li> <li>• Anomalies regarding annual and long service leave entitlements, including excessive leave balances.</li> <li>• Over or underpayments and other pay anomalies.</li> <li>• Incorrect revenue recognition in respect of grant funding.</li> <li>• Incorrect discount adjustments or refunds being provided.</li> <li>• Non-compliance with relevant accounting standards.</li> </ul>	<p>As part of our audit procedures, we will understand the control environment of the Shire of Peppermint Grove and will report on any control weakness matters identified throughout the audit process.</p>

## Areas of Audit Focus

### Control Weakness (Continued)

Area of focus	Background	Planned audit approach
<b>Control weakness (continued)</b>	<p><b><u>Risk Management:</u></b></p> <ul style="list-style-type: none"> <li>Issues with supplier master files, such as amendments where no supporting documentation was provided to evidence that the changes were verified with the supplier before updating the accounting systems.</li> <li>Risk management frameworks or policies and practices not being in existence, updated regularly enough (i.e., not fit for purpose) or not being suitably followed.</li> <li>Inappropriate segregation of duties and review functions.</li> <li>Property, Plant and Equipment (PPE) and Infrastructure not being revalued at all or as frequently as required by regulation or by accredited valuers, or entities not performing any fair value assessment of these assets for 30 June 2023.</li> <li>Non-compliance with the Financial Management Act 2006 or regulations.</li> <li>Exit and termination protocols not completed promptly or at all.</li> <li>Journal entries were made with either insufficient supporting documentation or without being appropriately reviewed by an independent officer.</li> </ul> <p><b><u>Strategic Plans:</u></b></p> <ul style="list-style-type: none"> <li>Strategic plans either not in existence or updated with sufficient regularity.</li> </ul>	

## ***Audit Approach***

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20



# Assessment of internal control environment

The primary responsibility for the design and operating effectiveness of the internal control environment, including the prevention and detection of fraud and error, rests with those charged with governance and management.

We obtain an understanding of internal control sufficient to plan our audit and determine the nature, timing and extent of testing performed. Although our audit is not designed to express an opinion on the effectiveness of internal control we are required to communicate significant deficiencies in internal control to you.

Our assessment of internal controls covers:

- the Shire of Peppermint Grove' control environment including entity level controls;
- the Shire of Peppermint Grove' risk assessment procedures;
- The design and operating effectiveness of internal controls (including IT general controls); and
- Monitoring of controls (internal audit and self-assessment).

We will provide management with a management letter, outlining our findings and our recommendations on where improvements in internal controls can be made. Where significant deficiencies come to our attention, we will communicate these to the AC.

Where reliance on internal controls cannot be obtained through initial testing, our Audit Plan may be altered to perform additional substantive procedures in order to obtain reasonable assurance over the balances that the internal control/s affects.

## The risk of fraud

Our responsibility as the external auditor is to consider the risk of fraud and the factors that are associated with it so as to provide reasonable assurance that the financial statements are free from material misstatement resulting from fraud. However, it is important to note that while our external audit work is not primarily directed towards the detection of fraud or other irregularities, we will report any matters identified during the course of our work.

When developing our Audit Plan we use professional judgement in determining whether a fraud risk factor is present. We determine fraud risk factors in the context of the three conditions generally present when fraud occurs:

Incentive / Pressure

Opportunity

Attitude / Rationalisation

# Assessment of internal control environment

## IT general controls

Evaluating IT general controls ("ITGCs") is an integral part of our audit in assessing the controls that underpin financially significant systems and support the confidentiality, integrity and availability of information processing. Our evaluation of ITGCs focuses on three key areas:

Areas	Descriptions
Access to programs and data	Controls are in place to determine that only authorised persons have access to data and applications (including programs, tables, and related resources) and that they can perform only specifically authorised functions.
Change management	Controls are in place to determine that only appropriately authorised, tested, and approved changes are made to applications, interfaces, databases, and operating systems.
IT operations	Ensuring management processes are adequate to support business operations and availability of information.

## Controls reliance

As part of our audit approach, we will assess the effectiveness of the Shire of Peppermint Grove' internal control environment to determine whether controls operate effectively throughout the year.

We will assess the approach to be taken for the following key financial processes in more detail during our initial audit visit:

- Revenue from rates, government grants, contributions and fees and charges;
- Payments to suppliers and receipts from customers; and
- Payroll.

Significant or judgmental areas that we always audit substantively are:

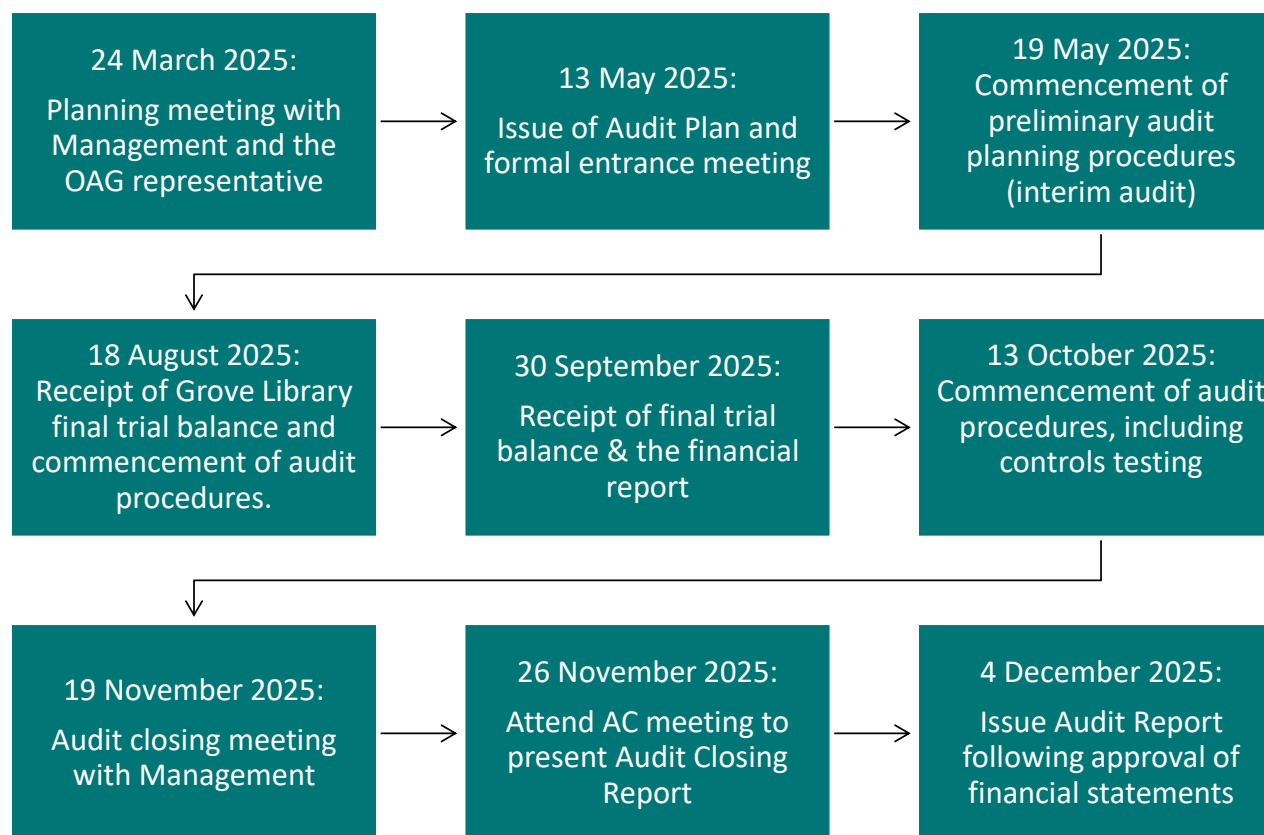
- Impairment of non-monetary assets;
- Accruals and provisions; and
- One off transactions such as acquisitions or disposals.



## Audit Approach - Engagement Execution

### Audit completion process

Our audit completion process and timing is outlined below. Throughout the process, we will be in continuous communication with the AC and those charged with the governance of the Shire of Peppermint Grove.



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23



# Audit completion process and timeline

## 1 Planning



### APPROACH

- Understand your organisation
- Identify and assess organisation risks
- Document system
- Identify audit procedures to be performed
- Confirm timetables
- Allocate resources
- Determine client information required for the audit
- Perform tests on key controls and determine audit reliance (where applicable)



### DELIVERABLES

- Audit plan
- Client assistance package
- Timetable

## 2 Fieldwork



### APPROACH

- Verify transactions and balances
- Perform analytical and data analysis
- Address risk areas identified throughout the planning process and interim visit
- Perform tests on year end balances
- Perform tests of detail
- Provide management letter/report and obtain feedback prior to finalisation



### DELIVERABLES

- Interim management letter, if appropriate

## 3 Completion



### APPROACH

- Discuss and agree audit issues and adjustments
- Review and finalise financial statements
- Report findings to management and the AC
- Attend audit close out meeting
- Provide audit report
- Provide management letter/report and obtain feedback prior to finalisation



### DELIVERABLES

- Independence declaration
- Signed financial statements
- Audit opinion
- Management letter

# ***Your key engagement team members***

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6



## Your key engagement team members



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With over 20 years of experience as a Fellow Chartered Accountant and Registered Company Auditor in Australia and overseas, Marius has worked with many entities in the Public, Private and Not-for Profit Sectors in order to assist them in achieving their goals.



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Gana is a Manager within our Business Advisory and Assurance team at Pitcher Partners Perth. With nearly 10 years of experience within a professional practice environment, Gana provides her clients with extensive experience across a full range of business advisory services.

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25



## *Appendices*

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26



## Appendix A - Independence

### ***Future financial reporting developments and more***

Independence is fundamental to our ongoing relationship with the Shire of Peppermint Grove. We believe that we have complied with all professional regulations relating to auditor independence including those outlined in:

- APES 110 Code of Ethics for Professional Accountants (including independence standards); and

We are not aware of any other relationships between Pitcher Partners or other firms that are Independent members of the global network of Baker Tilly firms and the Shire of Peppermint Grove that, in our professional judgment, may reasonably be thought to bear on independence.

We consider that our independence in this context is a matter that should be reviewed by both you and ourselves. It is therefore important that the Council consider the facts of which you are aware and come to a view.

## Appendix B - Regulatory matters

### Future financial reporting developments – AASB 18

#### Presentation and disclosure in financial statements

[AASB 18](#) replaces AASB 101 *Presentation of Financial Statements*. A number of requirements in AASB 101 will be carried forward to AASB 18 along with new requirements, to help achieve comparability of the financial performance of similar entities.

Further, some content in AASB 101 will be relocated to AASB 108 *Accounting policies, Changes in Accounting Estimates and Errors*, and AASB 108 renamed to *Basis or Preparation of Financial Statements*.

Amendments are also made to AASB 107 *Statement of Cash Flows* to:

- remove the option for classifying interest and dividend cash flows as operating activities; and
- require the new sub-total 'Operating Profit' to be the starting point for the reconciliation to the net cash flows from operating activities.

#### Who is impacted?

All entities preparing Tier 1 general purpose financial statements will be initially impacted, including for-profit and not-for-profit entities.

In the coming months, the AASB will consider the impact for Tier 2 entities preparing financial statements in accordance with AASB 1060 *General Purpose Financial Statements – Simplified Disclosures for For-Profit and Not-for-Profit Tier 2 Entities*.

#### Application and impact

AASB 18 includes:

- Revised structure of the statement of profit or loss. This incorporates two new sub-totals and three new categories of income and expenses depending on an entity's main business activities.
- Disclosure of management-defined performance measures ("MPMs") or non-GAAP measures in the notes to the financial statements. This will include disclosures such as how the measure is calculated, how it provides useful communication and a reconciliation to the most comparable sub-total in AASB 18 or other accounting standards.
- Additional guidance on aggregating and disaggregating information in the financial statements, which focuses on grouping items based on their shared characteristics.

AASB 18 does not impact the recognition and measurement of amounts in the financial statements, including net profit numbers.

However, it will make certain 'non-GAAP' measures part of the audited financial statements, which traditionally may have been presented outside of the financial statements.

Applying the new standard will enable entities to better communicate their story and focus on the result from main business activities. Consistency of presentation in the statement of profit or loss and cash flows will be improved, especially between entities within the same industry.

#### Effective date

AASB 18 applies to entities as follows, with earlier application permitted:

- for-profit entities (other than superannuation entities) for annual reporting periods commencing on or after 1 January 2027, including for interim (or half-year) financial statements.
- not-for-profit entities and superannuation entities for annual reporting periods commencing on or after 1 January 2028.

Retrospective application will be required, so comparative information needs to be presented and disclosed in accordance with AASB 18.

#### Guidance

Financial Reporting Guide

[AASB 18 Presentation and disclosure in financial statements – June 2024](#)



## Appendix C - Data security and privacy

Our ability to provide seamless, consistent, high-quality client service worldwide is supported by a well-articulated data privacy and information security strategy.

For the audit of Shire of Peppermint Grove, access to Pitcher Partners audit files is restricted to members of the engagement team only.



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26

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## Appendix D – Cyber Security

### Cyber security

**“Cyber criminals need to succeed only 1% of the time, while defenders must be right 100% of the time”**

In November 2023, the Australian government released the [Australian Cyber Security Strategy \(2023-2030\)](#) with the vision of positioning Australia as a world leader in cyber security by 2030.

The focus is on improving cyber security, protecting Australians and Australian businesses, and managing risks.

The strategy introduces six “Cyber Shields” as follows:

- Strong businesses and citizens
- Safe technology
- World-class threat sharing and blocking
- Protected critical infrastructure
- Sovereign capabilities
- Resilient region and global leadership

Cyber threats are increasing both in their nature and frequency. They are no longer limited to larger entities but are a real and significant risk for all entities. Small to medium sized incidents are where the volume of cyber incidents occur.

#### Considerations

Those charged with governance may need to critically reflect on how to approach cyber security in the following areas:

- Cyber insurance adequacy
- Regulatory obligations
- Privacy breach risks
- Ransomware as a service\*

\* There are now entities who write ransomware and provide it as a service to criminal organisations for use.

#### Potential impacts

The impact and cost of a cyber breach is commonly extensive, including reporting obligations, brand damage, reparations, and fines.

As cyber attacks continue to be more complex and sophisticated, it is becoming increasingly important for those charged with governance to actively review the entity’s cyber capabilities and defences.

Having a backup and plan to restore data is no longer adequate protection as cyber criminals are no longer limiting their attacks to locking data down. Additionally, payment of a ransom may restore the data but does not remove the reporting requirements for an entity (such as the NSW Mandatory Notification of Data Breach Scheme) and the possible reputational costs.

#### Guidance

[Australian Cyber Security Strategy \(2023-2030\)](#)

## Appendix E - Other Matters

### Artificial intelligence (including machine learning)

#### Increased focus due to associated risks

Artificial intelligence (AI) is increasingly becoming part of the business landscape. The release of ChatGPT and other similar AI tools has placed further focus on this area, including the associated business risks.

Machine learning, a type of AI, adapts itself through iterative training using large amounts of data. Each new piece of data refines the system, automatically adjusting network settings for accuracy based on underlying mathematical equations. Machine learning systems lack broader knowledge beyond their trained model. As a result, the quality of the data input into the system, drives the output quality. The model doesn't retain training data; it generates answers from its complex, trained model.

Generative AI, built on foundation models, creates content that rivals human creation which are often deployed via cloud services. This introduces additional risks, such as where the data input is stored and who has access to it.

#### Common AI-related business risks

##### *Input risk*

AI tools are dependent on the input information, which has two broad risk areas: the skill and capability of the user and the training data used to build the AI tool.

##### *Execution / Output risk*

AI tools are based on the specific training data, and so there is no guarantee the output is correct. Businesses using AI need to have appropriate processes and controls in place to make sure the AI output is factually correct. This can be especially challenging if using open-source models (which may use irrelevant data to build a response) or inhouse tools (which may use incomplete or insufficient training data).

##### *Confidentiality/Privacy risk*

The information input to an AI tool may not be as secure and private as required, particularly if open-source systems are being used. Businesses need to consider what information is used, where and how it is stored and who has access to it.

##### *ESG reporting risk*

Looking forward with the focus on ESG reporting, climate and sustainability information related to AI tools may be included in the consideration factors. Businesses will need to have in place the appropriate systems, processes, and controls to obtain the relevant data for reporting purposes.

#### Considerations

Some of the key points to consider are:

- What, where and how AI is used in your business and supply chains
- Whether an enterprise approach to AI is an option and preferable to open-source AI
- The training required to make the best use of AI in your business
- Whether you may need to seek legal advice in using AI
- The level of assurance (if any) to be obtained on your AI systems

#### References

[Osborne Clarke - What risks need to be considered by a business using artificial intelligence?](#)

[McKinsey - Confronting the risks of artificial intelligence](#)

## Appendix E – Other Matters

### Accounting for service concession arrangements – Grantors

Key Judgements:

*Establish whether the grantor controls the underlying assets*

*Useful life of the service concession asset*

Background:



- A service concession arrangement is a contract between a grantor (public sector entity) and an operator in which the operator has a right of access to an asset or group of assets (referred to as a 'service concession asset') to provide public services on behalf of the grantor for a period of time, and where the operator manages at least some of those services under its own discretion.
- The grantor recognises a service concession asset when the grantor obtains control of the underlying asset. The service concession asset is initially measured at its current replacement cost in accordance with the 'cost approach' under AASB 13, and then amortised over its useful life and is subject to impairment testing.
- The Shire of Peppermint Grove will be required to assess whether there are any service concession arrangements in place (if the Shire of Peppermint Grove has the capacity of grantor) and conclude as to whether any service concession assets require recognition in the financial statements as at 30 June 2025.

## Appendix E - Other Matters

### *Wage underpayments and related matters*

**Wage underpayments and related employee benefits are currently an area where there has been significant legislative change or planned change.**

#### Wage Underpayments

From 1 January 2025 as part of changes to workplace laws, intentional underpayment of wages by employers will become a criminal offence.

Employers will commit an offence if:

- they're required to pay an amount to an employee (such as wages), or on behalf of or for the benefit of an employee (such as superannuation) under the Fair Work Act, or an industrial instrument; and
- they intentionally engage in conduct that results in their failure to pay those amounts to or for the employee on or before the day they're due to be paid.

The new offence only applies to intentional underpayments that happen after these provisions take effect. This includes where the underpayments are part of a course of conduct that started before the provisions take effect.

#### Penalties

Some of the penalties are outlined below but there are a broad range of potential penalties.

##### For a company

The following penalties will apply:

- if the court can determine the underpayment, the greater of 3 times the amount of the underpayment and \$7.825 million, or
- if the court can't determine the underpayment, \$7.825 million.

##### For an individual

The following penalties will apply:

- maximum of 10 years in prison
- if the court can determine the underpayment, the greater of 3 times the amount of the underpayment and \$1.565 million, or
- if the court can't determine the underpayment, \$1.565 million.

#### Considerations

Those charged with governance should be alert to this topical issue and upcoming changes to workplace laws.

Consider what actions are appropriate, which may include:

- Review the applicable awards and industry agreements
- Review the configuration of payroll systems
- Consider whether controls over wage compliance are adequate.

Remember your obligations are for each employee's wages, and small errors can result in significant penalties even where most employees have been paid correctly.

#### Guidance

[Fair Work Australia - Criminalising wage underpayments and other issues](#)

## Appendix E - Other Matters

### *Wage underpayments and related matters (continued)*

#### Compliance Notices

Since 27 February 2024, a Fair Work compliance notice works in two ways.

The new laws state that compliance notices issued to employers can require the employer to:

- calculate the underpayment amount owed to an employee
- pay the amount owed to the employee

In addition, courts can order employers (who have been issued with a compliance notice) to comply, either wholly or partly, with its terms.

#### New Discrimination protections

Since 15 December 2023, there are stronger protections against discrimination for employees experiencing [family and domestic violence](#).

This means that it's unlawful for an employer to take adverse action (including dismissal) against an employee because the employee is (or has been) experiencing family and domestic violence.

#### Voluntary Small Business Wage Compliance Code

A Voluntary Small Business Wage Compliance Code (Voluntary Code) will be established by Fair Work Australia.

Compliance with the Voluntary Code means a small business won't be criminally prosecuted if they underpay their employees.

#### Considerations

Those charged with governance should be alert to these topical issues and consider how the business will ensure its ongoing compliance with these matters.

#### Guidance

[Fair Work Australia - Criminalising wage underpayments and other issues](#)

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**9 COMMITTEE REPORTS**

Nil

**10 NEW BUSINESS INTRODUCED BY DECISION OF COUNCIL**

**11 CONFIDENTIAL ITEMS OF BUSINESS**

Nil

**12 CLOSURE OF MEETING**

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