

AGENDA

Ordinary Council Meeting 19 November 2024

Time:	6.00pm
Location:	E-Meeting and at the Administration and Civic Centre,
	244 Vincent Street, Leederville

David MacLennan Chief Executive Officer

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PROCEDURE FOR PUBLIC QUESTION TIME

The City's Council Briefings, Ordinary Council Meetings, Special Council Meetings and Committee Meetings are held in the Council Chamber located upstairs in the City of Vincent Administration and Civic Centre. Meetings are also held electronically (as eMeetings), and live streamed so you can continue to watch our meetings and briefings online at https://www.vincent.wa.gov.au/council-meetings/livestream

Public Questions will be strictly limited to three (3) minutes per person.

The following conditions apply to public questions and statements:

- 1. Members of the public present at Council Briefings will have an opportunity to ask questions or make statements during public question time. Questions and statements at Council Briefings must relate to a report contained in the agenda.
- Members of the public present at Council Meetings, Special Council Meeting or Committee Meeting have an opportunity to ask questions or make statements during public question time in accordance with section 2.19(4) of the City's <u>Meeting Procedures Local Law</u>.
- 3. Questions asked at an Ordinary Council Meeting must relate to a matter that affects the City of Vincent.
- 4. Questions asked at a Special Council Meeting or Committee Meeting must relate to the purpose for which the meeting has been called.
- 5. Written statements will be circulated to Elected Members and will not be read out unless specifically requested by the Presiding Member prior to the commencement of the meeting.
- 6. Where in-person meetings are not permitted due to a direction issued under the *Public Health Act 2016* or the *Emergency Management Act 2005* questions and/or statements may be submitted in writing and emailed to <u>governance@vincent.wa.gov.au</u> by 3pm on the day of the Council proceeding. Please include your full name and suburb in your email.
- 7. Shortly after the commencement of the meeting, the Presiding Member will ask members of the public to come forward to address the Council and to give their name and the suburb in which they reside or, where a member of the public is representing the interests of a business, the suburb in which that business is located and Agenda Item number (if known).
- 8. Questions/statements are to be made politely in good faith and are not to be framed in such a way as to reflect adversely or be defamatory on an Elected Member or City Employee.
- 9. Where practicable, responses to questions will be provided at the meeting. Where the information is not available or the question cannot be answered, it will be *"taken on notice"* and a written response will be sent by the Chief Executive Officer to the person asking the question. A copy of the reply will be included in the Agenda of the next Ordinary meeting of the Council.
- 10. It is not intended that public speaking time should be used as a means to obtain information that would not be made available if it was sought from the City's records under Section 5.94 of the *Local Government Act 1995* or the *Freedom of Information Act 1992* (FOI Act). The CEO will advise the member of the public that the information may be sought in accordance with the FOI Act.

For further information, please view the Council Proceedings Guidelines.

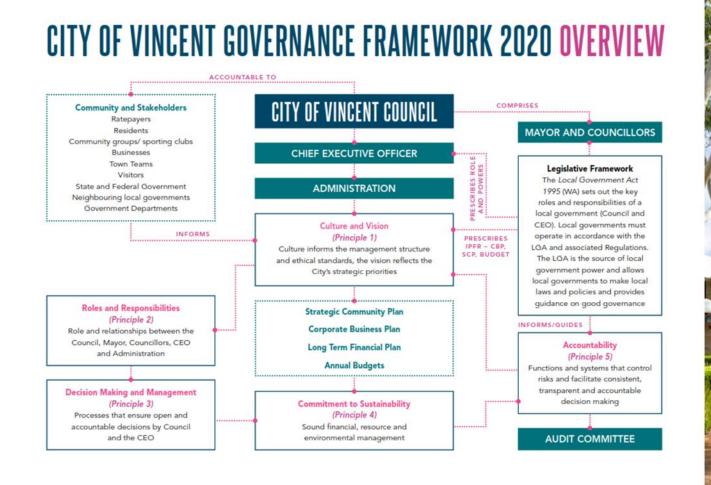
RECORDING AND WEBSTREAMING OF COUNCIL MEETINGS

- All Council proceedings are recorded and livestreamed in accordance with the <u>Council Proceedings</u> <u>Recording and Web Streaming Policy</u>.
- All recordings are retained as part of the City's records in accordance with the State Records Act 2000.
- All livestreams can be accessed at https://www.vincent.wa.gov.au/council-meetings/livestream
- All live stream recordings can be accessed on demand at https://www.vincent.wa.gov.au/councilmeetings
- Images of the public gallery are not included in the webcast, however the voices of people in attendance may be captured and streamed.
- If you have any issues or concerns with the live streaming of meetings, please contact the City's Governance Team on 08 9273 6500.

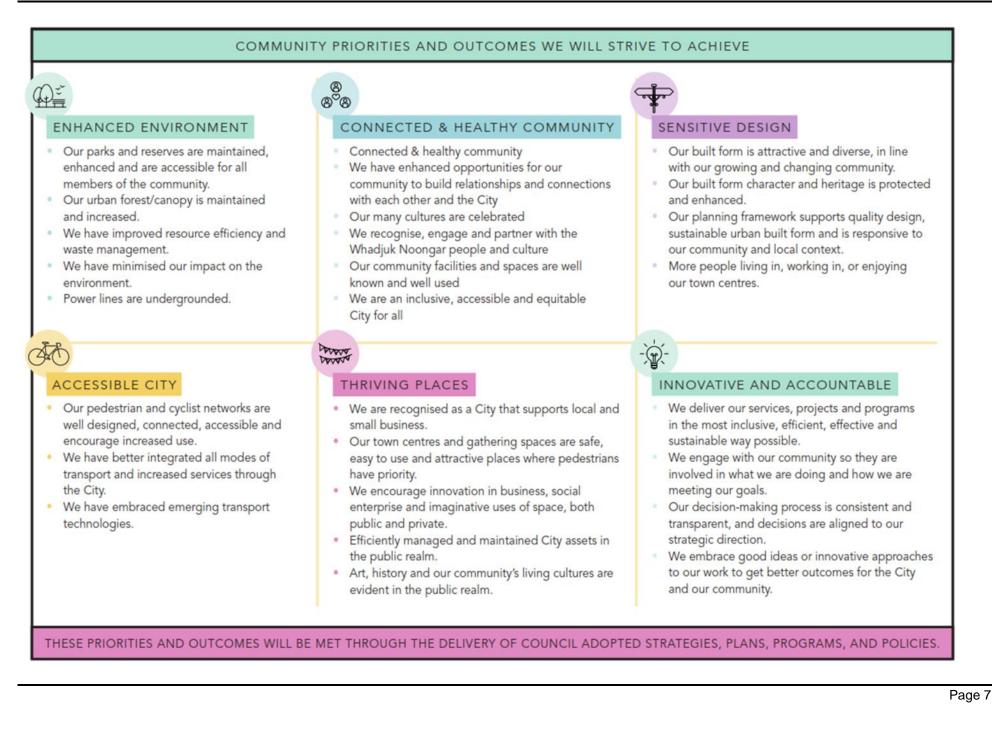
Order Of Business

1	Declaration of Opening / Acknowledgement of Country9		
2	Apologies / Members on Leave of Absence		
3	(A) Public Question Time and Receiving of Public Statements		9
	(B) Resp	oonse to Previous Public Questions Taken On Notice	9
4	Applicat	tions for Leave of Absence	10
5	The Rec	eiving of Petitions, Deputations and Presentations	11
6	Confirm	ation of Minutes	11
7	Announ	cements by the Presiding Member (Without Discussion)	11
8	Declarat	tions of Interest	11
9	Strategy	/ & Development	12
	9.1	Review of Policy No. 7.6.3 - Trees of Significance	12
	9.2	Expansion of Greentrack Incentive Program [ABSOLUTE MAJORITY DECISION REQUIRED]	48
	9.3	Road Dedication of Right of Way Lot 66 on Diagram 4096, Leederville	60
10	Infrastru	acture & Environment	69
	10.1	Outcome of advertising and adoption of amendments to Collection Management Policy	69
11	Commu	nity & Business Services	83
	11.1	Financial Statements as at 30 September 2024	83
	11.2	Authorisation of Expenditure for the Period 01 September 2024 to 30 September 2024	103
	11.3	Investment Report as at 30 September 2024	118
	11.4	Proposed Repeal of Policy No. 1.2.8 - Corporate Credit Cards	125
	11.5	Budget Amendments 2024/25 [ABSOLUTE MAJORITY DECISION REQUIRED]	132
	11.6	Annual Report 2023/24 [ABSOLUTE MAJORITY DECISION REQUIRED]	
12	Chief Ex	cecutive Officer	298
	12.1	Review of Policy No. 4.1.31 - Privacy Management – WITHDRAWN BY ADMINISTRATION	298
	12.2	Council Briefing and Ordinary Meeting of Council Dates for 2025	299
	12.3	Report and Minutes of the Audit and Risk Committee Meeting held on 7 November 2024	304
	12.4	Information Bulletin	554
	12.5	Dorrien Gardens Precinct - State Funding Submission	600
13	Motions	of Which Previous Notice Has Been Given	605
	13.1	Notice of Motion - Electric Vehicle Charging Infrastructure in the City of Vincent	605
14	Questio	ns by Members of Which Due Notice Has Been Given (Without Discussion)	607
	Nil		
15	Represe	entation on Committees and Public Bodies	607
	Nil		
16	Urgent I	Business	607
	Nil		
17	Confidential Items/Matters For Which The Meeting May Be Closed		

18	Closure		609
	17.1	Appointment of Executive Director Community & Business Services	608







1 DECLARATION OF OPENING / ACKNOWLEDGEMENT OF COUNTRY

"The City of Vincent would like to acknowledge the Traditional Owners of the land, the Whadjuk people of the Noongar nation and pay our respects to Elders past and present".

2 APOLOGIES / MEMBERS ON LEAVE OF ABSENCE

Nil

3 (A) PUBLIC QUESTION TIME AND RECEIVING OF PUBLIC STATEMENTS

(B) **RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Dudley Maier of Highgate - Items 11.2 and 11.5

1. The City is still making regular payments to Axxx Cxxxx for 'artwork storage' and similar purposes for an artwork related to 'arts rebound Leederville'. How much has been spent in total on the transport and storage of the work? What is the physical nature of the work (e.g. metal sculpture)? How much longer is it anticipated that the City will need to pay for the storage of the works? Will the City need to pay for the transport of the works from storage to its final resting place? When is it anticipated that the artwork will be installed? Where will the art work be installed?

The City has spent a total of \$12,298 on transport and storage of the artwork. The commissioned piece is a free-standing lighting artwork, and the structure is made of metal. It is anticipated that the public artwork will be installed in December, pending confirmation from Water Corp and Western Power. The artwork will be installed within the median strip on Newcastle Street, near the intersection of Oxford Street in Leederville. There is no requirement for the City to pay for transport of the artwork to site for installation.

Underground Power

2. Given that payments from owners, either those who pay up front or those who choose deferred payments, will be received at the end of August 2025, and that they are likely to exceed the amount that is initially paid to Western Power, when is it anticipated that the City will be required to start funding payments to Western Power from either loans or the use of Reserve funds (rather than from funds paid by owners)?

Payments to Western Power will commence in September 2025. Loans and reserve funds will be used to fund the 4-year payment option. If all ratepayers paid upfront, no loans would be required.

3. When the time comes to pay Western Power from either borrowed funds or from Reserves (i.e. the pre-payments from owners have been exhausted), if the interest rate payable on a loan from the WATC is lower than the interest that can be earned from investing reserve funds, will the City rely solely on borrowings (and not use the reserves), or will it remain with the proposal to borrow 50% of the cost of the project area?

The 4-year payment option will be funded by loans in the first instance up to a maximum of 50% based on borrowing capacity previously modelled. The City will only borrow to fund those who require the 4-year payment option.

4. If interest rates from investing reserve funds are always found to be greater than the rates charged by the WATC, will the City just use borrowed funds until such point hat it can no longer borrow from the WATC (i.e. it has hit the limit on the amount that can be borrowed)?

See response to point 3 above.

5. What interest rate will be used when seeking feedback from property owners in November?

The current WATC 4 year fixed interest rate is 4.69% and will be used when seeking feedback from property.

6. What is the current (as at October 2024) limit to the amount that can be borrowed in dollar terms?

The City's borrowing capacity was assessed at 50% per project when previously modelled using the WATC indicative borrowing calculator. Borrowing capacity is assessed based on several factors that assess the City's current and future financial position. The 50% borrowing capacity limit allows for a consistent approach for all ratepayers across all 8 Underground Power projects.

7. Can the service charges for underground power be raised at any time during the year or must they coincide with the sending of annual rates notices?

Service charges must be raised with Annual Rates notices to be a secured debt.

- 8. What is the estimated percentage of owners who will choose to pay up front that is used in financial model for underground power is it the maximum of 70% as per the LTFP?
- 9. It is difficult to predict the demand for the 4-year payment option which may vary depending on the cost of each project. The modelling provides flexibility for the City to provide the 4-year payment option to up to 70% of ratepayers. If more ratepayers pay upfront, the City will borrow less from WATC and may not require reserves to be used for that project.

Lesley Florey of Mt Hawthorn

Her full statement can be heard <u>here</u>.

- 1. In relation to the Stormwater Connections Policy why did the City fail to notify, by group email, all the stakeholders?
- 2. In relation to the Stormwater Connections Policy why did the City fail to engage and consult with all three stakeholder groups?
- 3. Since the GHD Technical Memorandum in 2022 to this date, how many residents, in total, in the entire City of Vincent have been identified with stormwater pipes running through their properties?
- 4. Has the City created any easements over these stormwater pipes?
- 5. Is the City going to create easements?
- 6. Is the City going to pay for these surveying and easement costs, or are you expecting the individual landowners to pay these costs?
- 7. How many other properties, excluding my property, have been UV lined since 11 April 2024 to this date?

The questions are repetitive and relate to a complaint/issue that has already been comprehensively considered and reviewed on multiple occasions by the City. We consider the matter to have been appropriately addressed and will not be responding to further repetitive questions on this matter.

4 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

5 THE RECEIVING OF PETITIONS, DEPUTATIONS AND PRESENTATIONS

A petition with 6 signatures has been received from Thomas Sippe of North Perth. We respectfully request that Council not progress with the current design of the Norfolk Neighbourhood Safe Street, due to the impacts on 1) resident safety 2) congestion 3) reduction in amenity of the area and other reasons that may be elaborated on.

Clause 2.24 'Petitions' of the City of Vincent Meeting Procedures Local Law 2008 provides the following -

- (2) Every petition complying ... shall be presented to the Council by the CEO.
- (3) The presentation of a petition shall be confined to the reading of the petition.
- (4) The only motions that are in order are:
 - (a) that the petition be received; or
 - (b) that the petition be received and a report be prepared; or
 - (c) that the petition be received and be referred to a committee for consideration and report; or
 - (d) that the petition be received and be dealt with by the Council.

6 CONFIRMATION OF MINUTES

Ordinary Meeting - 22 October 2024

7 ANNOUNCEMENTS BY THE PRESIDING MEMBER (WITHOUT DISCUSSION)

8 DECLARATIONS OF INTEREST

9 STRATEGY & DEVELOPMENT

9.1 REVIEW OF POLICY NO. 7.6.3 - TREES OF SIGNIFICANCE

- 1. Draft Local Planning Policy Trees of Significance 🖉 🤷
 - Review of Policy No. 7.6.3 Trees of Significance J
 - 3. Draft Trees of Significance Fund Guidelines 🗓 🛣

RECOMMENDATION

That Council

Attachments:

- 1. PREPARES the amendments to Policy No. 7.6.3 Trees of Significance as included as Attachment 1 in accordance with Schedule 2, Part 2, Clause 5 of the *Planning and Development (Local Planning Schemes) Regulations 2015*;
- 2. AUTHORISES the Chief Executive Officer to advertise the proposed amendments in accordance with Schedule 2, Part 2, Clause 4(1) of the *Planning and Development (Local Planning Schemes) Regulations 2015*; and
- 3. NOTES that the amendments proposed in the review of Policy No. 7.6.3 Trees of Significance would require amendments to the City's Register of Delegations, Authorisations and Appointments. These would be considered at a future Council Meeting concurrently when the amended Policy No. 7.6.3 Trees of Significance is considered for final approval.

PURPOSE OF REPORT:

The purpose of this report is for Council to consider amendments to Policy No. 7.6.3 – Trees of Significance (Policy No. 7.6.3) for the purposes of public advertising. This includes renaming of the policy to Local Planning Policy – Trees of Significance (Tree of Significance Policy).

The draft Tree of Significance Policy is included in Attachment 1.

DELEGATION:

In accordance with Clause 5 of the *Planning and Development (Local Planning Scheme) Regulations 2015*, a local government may make an amendment to a local planning policy in respect of any matter related to the planning and development of the Scheme area.

In accordance with the Local Government Act 1995 the term 'local government' refers to the elected Council.

Council has not provided any delegation to Administration for amending existing local planning policies.

BACKGROUND:

Tree Canopy on Private Properties

Perth has the lowest tree canopy coverage in Australia and is continuing to see a loss of existing trees as part of new developments and within the public realm. This tree canopy loss is being accelerated due to the spread of polyphagous shot-hole borer. Currently the planning framework provides limited controls for the retention of existing trees and the provision of new tree canopy.

Through the ongoing review of its local planning framework, there is the opportunity for the City to investigate new mechanisms to improve Vincent's urban canopy, and to continue to be a leader in advocating for improved urban greening and environmentally sustainable design through new development.

At its meeting on <u>19 March 2024</u> Council adopted Mayor Xamon's Notice of Motion (NOM). The NOM seeks to protect more tree canopy on private land and is as follows:

- 1. NOTES the critical role that tree canopy plays in making cities liveable, reducing the urban heat island effect and providing a habitat for local flora and fauna; and
- 2. REQUESTS that the City:
 - 2.1 Prioritises the progress of planning controls to ensure greater protection of trees and canopy provision on private land; and
 - 2.2 Advocates to the Western Australian Planning Commission and Minister for Planning for greater protection of trees on private land.

Resolution 2.1 – Investigation of Planning Controls

Administration has undertaken a review of existing measures that local, state and territory governments across Australia, as well as several international governments, have undertaken to address the loss of trees on private land.

This has identified that while there are some existing planning controls that are available to ensure the protection and enhancement of tree canopy on private property, there are also barriers to implementing these measures.

Based on its review Administration recommends a multi-phased approach to protecting trees and improving urban canopy on private land. This would include short, medium and longer term responses:

- <u>Short Term</u> This is a combination of tree protection measures under the Trees of Significance Policy and incentives for the retention of trees on private property through an expansion of the GreenTrack program.
- <u>Medium to Long Term</u> This would consist of providing additional incentives and tree protection guidance and provisions throughout the City's planning framework. This includes amending the City's Policy No. 7.1.1 – Built Form (Built Form Policy) and the current review of the Local Planning Strategy and Local Planning Scheme No. 2 (LPS2).

Any provisions and incentives would also need to be supported by obtaining improved data and mapping collection for tree canopy.

Administration has reviewed and drafted an amended Trees of Significance Policy for the purposes of community consultation, as included as **Attachment 1**.

Resolution 2.2 – Advocating to State Government

Since the March Council Meeting, Administration has been advocating for greater tree protection as part of attending meetings of the WALGA Planning Advisory and Urban Forrest Working Groups and Perth Inner-City Group (PICG) meetings. This work has included collaborating with other planning units in the ICCG in the preparation of briefing and scoping papers.

It is expected that the Department of Planning, Lands and Heritage will release the draft Urban Forest Strategy for Perth and Peel by the end of the year. The City made a submission in respect to this draft Strategy.

Trees of Significance Policy

The current Policy No. 7.6.3 – Trees of Significance aims to:

- Inform applicants and residents that trees listed on the City's <u>Trees of Significance Inventory</u> (Inventory) are protected under the City's LPS2.
- Provide direction on the requirements for trees listed on the Inventory.
- Provide a framework for owners to nominate trees for inclusion on the Inventory.

The existing Policy No. 7.6.3 guides the nomination of and the planning requirements for trees that are listed on the Inventory.

Currently landowners must nominate trees for inclusion on the Inventory, and the nomination needs to be accompanied by an arborist report.

Trees that are listed on the Inventory have the protection of LPS2 and requires development approval for any works in accordance with the following clause of LPS2:

61. Development for which development approval not required

- 1) Development approval is not required for works if
 - a. the works are of a class specified in Column 1 of an item in the Table; and
 - b. conditions are set out in Column 2 of the Table opposite that item all of those conditions are satisfied in relation to the works.

	Column 1 Works	Column 2 Conditions
1A.	Works to remove, destroy or interfere with any tree(s).	(a) The tree is not listed on the City of Vincent Trees of Significance Inventory.

This includes low scale works such as maintenance and pruning, up to complete removal of the tree.

There are currently nine trees on the Inventory that are located on private property. The remaining trees are located in the public realm.

DETAILS:

The Inventory and supporting Trees of Significance Policy provides for the greatest protection of trees on private property.

This is because these are supported by an existing provision of LPS2 that does not allow for the removal of a listed tree on the Inventory without development approval.

To date there has been a low uptake in the nomination of significant trees on private land.

Administration's review of the existing Policy No. 7.6.3 is intended to make it easier for landowners to nominate a tree for inclusion in the Inventory, and to simplify processes for maintenance of registered trees.

The review is included in	Attachment 2 and	I summarised below.
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Summary of Policy Review		
Theme	Issues	Administration Comments
Third Party Nominations	Current Policy is silent on third party nominations.	In addition to landowners, third parties would be able to nominate trees for inclusion on the Inventory where the trees are not located on their own property.
		This would increase the opportunity for nominations to be made and for trees to be listed on the Inventory.
Criteria for listing a tree on the inventory	The current criteria can be considered ambiguous.	To simplify the criteria for nominating trees Administration proposes to use the R Codes definition of a Significant Existing Tree which includes trees of a 4 metre height and/or canopy.
		In comparison the protected trees listed in the <u>WALGA</u> <u>Model Policy</u> is 8 metres high and/or a canopy of at least 6 metres.
Process for listing a tree on	Current Policy outlines that Council is required to	Administration has also included reference to the following native species which do not meet the criteria listed above. These species include the Nuytsia floribunda (Western Australian Christmas Tree), Xanthorrhoea (Grass Tree), and Banksia species. Simplified process to enable Administration to approve the listing of new trees when nominated by a landowner.
the Inventory	approve listings. This adds significant time to listing a tree.	The exception to this is where a third party nomination is received, and the landowner of the property where the tree is located objects to the nomination. Council would be required to determine these requests.
		Council would also be required to determine requests to remove trees from the Inventory.
		The changes specified above will require the amending of the City's Register of Delegations, Authorisations and Appointments.
		In accordance with section 5.42 of the <i>Local Government Act 1995,</i> the power to delegate local government powers and duties to the CEO requires an absolute majority and vote.
		These changes would be considered at the time that amended policy is considered for final approval.
Exemptions to development approval	The current Policy requires all development approval for all works to a tree listed on the Inventory	Acknowledging the difficulty in undertaking maintenance/pruning trees of significance, Administration proposes to provide exemptions from requiring development approval.
		These exemptions are based on those included in the WALGA Model Policy.
Other Incentives	Other than grant funding, the existing policy does not provide other incentives.	The current Policy No. 7.6.3 does not provide for any consideration of development standards where it would provide a site responsive design that would retain a significant tree.
		It is proposed to reference consideration of departures to development standards in retaining trees as part of redevelopment proposals.
		This would further incentivise the nomination of trees to the Inventory. It would also promote tree retention through design and could be considered on a case-by-case basis for each proposal.

CONSULTATION/ADVERTISING:

In accordance with the *Planning and Development (Local Planning Scheme) Regulations 2015,* public notice of an amended local planning policy must be published in local newspapers and published on the local government's website.

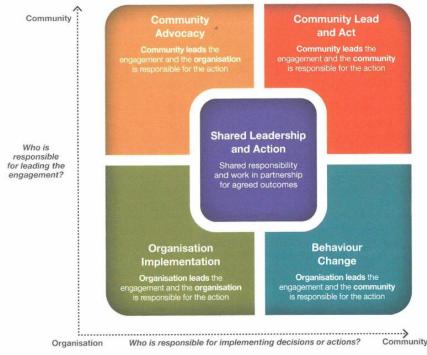
Public consultation would align with the City's <u>Community and Stakeholder Engagement Policy</u> that sets out for public consultation to occur for a minimum period 21 days in the following ways:

- notice published on the City's website;
- notice posted to the City's social media;
- notice published in the local newspapers;
- notice at the City's Administration and Library and Local History Centre;
- letters distributed to owners of properties with registered significant trees and to the property owners of large or mature trees identified by Administration;
- notice to interest groups including the Western Australian Tree Canopy Advocates, Landscape Architects (WA branch), the City's DRP members and Arboriculturist Association of Western Australia; and
- notice to groups representing the development industry such as the Urban Development Institute of Australia (WA branch) and Housing Industry Association (WA branch) to seek feedback on proposed development incentives.

Awareness and Marketing Campaign

Administration will be developing a further marketing and communication campaign to raise awareness of the amended Policy as well as the crucial role urban tree canopy plays in making our urban environment liveable and contributing to local biodiversity by providing a habitat for local fauna.

This campaign will run parallel with the proposed expansion of GreenTrack for tree retention.



Developed by Anne Pattillo, Amanda Newbery, and Michelle Feenan (2014) for IAP2 Australasia

Shared Leadership and Action

Communities and organisations particpate and contribute to the decisioins and also lead and take responsibility for action towards the outcomes.

Tension: The baton changes between project partners at different speeds of action. **Mitigation**: Lots of communication, clear roles and monitoring.

You could support community responses to key community, environmental, economic or social problems or opportunities Provide support if asked and is appropriate

LEGAL/POLICY:

Planning Framework

Section 2.7(2)(b) of the Local Government Act 1995 provides Council with the power to determine policies.

The *Planning and Development Act 2005* and *Planning and Development (Local Planning Schemes) Regulations 2015* provide the criteria for creating, amending, and reviewing Local Planning Policies.

Schedule 2, Part 3, Clause 5 of the *Planning and Development (Local Planning Schemes) Regulations 2015* provides the procedure for amending a local planning policy.

The purpose of the Tree of Significance Policy is to is to provide a comprehensive framework for the management of significant trees within Vincent.

The Tree of Significance Policy provides a mechanism for the nomination and assessment of trees for inclusion on the Inventory, and incentives for the retention and maintenance of trees listed in the Inventory.

Unlike a policy that amends certain provisions of the R Codes or a new scheme provision, the Tree of Significance Policy and existing LPS2 provision do not require approval from the WAPC and Minister for Planning.

Longer term responses recommended by Administration to deal with protection of trees on private land is intended to include additional incentives and tree protection guidance and provisions in the City's planning framework. This includes the current review of the Local Planning Strategy and LPS2 and the forthcoming review of the Built Form Policy. These would require the approval of the WAPC and in some instances the Minister for Planning.

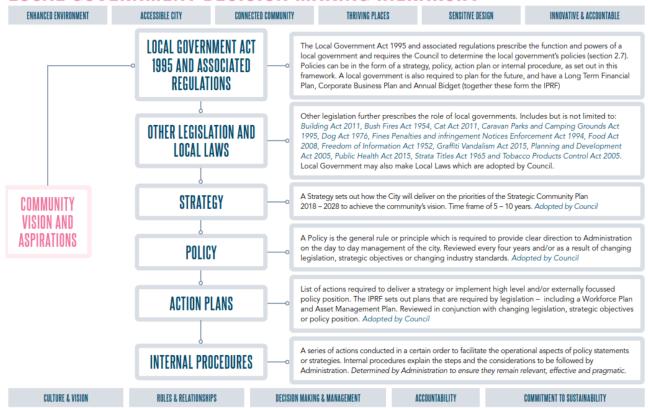
Policy Development and Review Policy

The City's <u>Policy Development and Review Policy</u> sets out the process for the development and review of the City's policy documents.

In accordance with section 2.3 of the Policy Development and Review Policy:

The purpose of a policy is to provide a general rule or principle to guide Administration and the community on the City's decision making and advocacy.

LOCAL GOVERNMENT DECISION MAKING HIERARCHY



RISK MANAGEMENT IMPLICATIONS

Low: It is low risk for Council to undertake community consultation of the draft Policy as it has been prepared in accordance with the <u>Policy Development and Review Policy</u> and has been developed following consideration of other tree protection strategies employed elsewhere by local governments.

STRATEGIC IMPLICATIONS:

This is in keeping with the City's Strategic Community Plan 2022-2032:

Enhanced Environment

Our urban forest/canopy is maintained and increased.

We have minimised our impact on the environment.

Connected and Healthy Community

We protect, improve and promote public health and wellbeing within Vincent.

Innovative and Accountable

Our decision-making process is consistent and transparent, and decisions are aligned to our strategic direction.

SUSTAINABILITY IMPLICATIONS:

This is in keeping with the following key sustainability outcomes of the *City's Sustainable Environment Strategy 2019-2024.*

Urban Greening and Biodiversity

PUBLIC HEALTH IMPLICATIONS:

This is in keeping with the following priority health outcomes of the City's Public Health Plan 2020-2025:

Increased mental health and wellbeing

FINANCIAL/BUDGET IMPLICATIONS:

Financial Implications

The City's existing operating budget is sufficient to undertake the review and community consultation activities related to the policy review.

The existing Tree of Significance Fund currently provides for grants of up to \$2,000 to owners of listed trees to undertake works or to procure arborist advice. This grant program is managed by both the existing Policy and the <u>Community Funding Policy</u>.

The funding program for trees listed in the Inventory is to be guided be annual Tree of Significance Fund Guidelines (Guidelines). This allows for the maintenance program to be modified depending on yearly budget.

For the remainder of the 2024/2025 financial year, Administration is proposing to fund all of the items listed in Table 1 in their entirety. The 2024/25 Guidelines are included in **Attachment 3**.

The estimated costs over a five year period are included in the table below.

Current program			
The Tree of Significance FundFunds will generally be provided per tree on a dollar-for-dollar basis to a maximum of \$2000 in any 5-year period.			
	Administration has budgeted \$2000 for this financial year to cover the existing nine trees.		
	Proposed Program		
Item	Estimated Costs		
Tree maintenance costs	Up to \$2000 over a five-year period per tree.		
Design Review Panel advice	\$400 per two-hour review. This will include a site visit to inspect the tree and the provision of advice.		
Arborist Report per nominated tree	On the advice of the DRP member, an arborist report can be commissioned by the City and provided to applicants. These reports can cost from \$450 to \$2,000.		
	Future Budget Implications		
Number of Additional Nominated Trees	Estimated cost* per year *Maximum estimated cost used from above maintenance, DRP & Arborist costs.		
5	\$22,000		
10	\$44,000		
20	\$88,000		
30	\$132,000		
50	\$220,000		

Resource Implications

Administration will monitor the uptake of nominations to inform the preparation of future budgets. An alternative approach could be to consider a dedicated arborist position within Administration to assist in rolling out this and other City programs. This may result in lower costs by removing the need for external assistance.

COMMENTS:

Intended Approach to Tree Protection

The review of Policy No. 7.6.3 included in **Attachment 2** is one of the first initiatives in Administration's recommended program to protect trees on private land. This would be supported by a broader review of the City's planning framework in the coming 12-18 months.

Administration has recommended this approach as the existing scheme provision for significant trees provides the greatest protection for trees on private land. This is because development approval is required for any significant tree to be removed and this has the 'force and effect' of the scheme.

Any other policy response, including the use of WALGA's Model Template, would require LPS2 to be amended to remove the significant tree protection clause before the policy could be pursued. An amendment to LPS2 typically takes 12-18 months and requires the Minister for Planning's approval. It would also mean that there would no longer be a scheme provision for the protection of any type of trees on private property.

Long term responses recommended by Administration include additional incentives and tree protection guidance and provisions throughout the City's planning framework, as part of the current review of the Local Planning Strategy and LPS2, and the forthcoming review of the Built Form Policy.

Administration will also continue advocating for wider protection of urban tree canopy across the metropolitan region, and for frequent updates to the State Government's <u>Urban Tree Canopy Dashboard</u>. This is to ensure a current, reliable and centralised source of tree canopy mapping. This data is crucial for accurate measuring and reporting.

Comment on Proposed Amendments to Existing Policy

The key modifications to the existing Policy No. 7.6.3 recommended by Administration are discussed below:

• <u>Third Party Nominations</u> – Providing a framework for third parties to nominate trees for inclusion on the Inventory with the aim of expanding the number of trees listed on the Inventory.

This is an improvement on the current Policy which is silent on third party nominations and has typically relied on landowners nominating trees themselves.

Property owners will be consulted upon with Council to determine nominations should an objection be received.

 <u>Criteria for listing a tree</u> – The proposed draft Policy aims to simplify the criteria for listing a tree by aligning it with R Codes definition of a Significant Existing Tree. This definition has also been expanded upon to include reference to native tree species to ensure tree species that are unique and have heritage value can be listed. This has been prepared with input from City's landscape architect.

An existing tree that meets the following criteria:

- o healthy specimens with ongoing viability; and
- o species is not included on a National, State or local area weed register; and
- height of at least 4m. Xanthorrhoea (grass tree) species from a height of at least 1.2m and Banksia species from a height of at least 3m will be considered; and/or;
- o trunk diameter of at least 160mm, measured 1m from the ground; and/or
- average canopy diameter of at least 4m; and/or
- any other species likely to be a remnant or regrowth local native tree with a height or canopy width deemed significant by the City; and/or
- any mature specimens that provide habitat or food for local fauna. For example, Banksia and Hakea are known food sources for the Carnaby's Black Cockatoo; and/or
- established trees that are significant from an Aboriginal Heritage perspective. These can include Nuytsia floribunda (Western Australian Christmas Tree).

This is an improvement to the current Policy which does not provide a height or canopy measure but otherwise provides onerous criteria for trees to be nominated.

This would also be an improvement on the WALGA Model Template which identifies trees with a greater height of 8 metres and/or a canopy width of 6 metres and does not list the native species identified above.

• <u>Requirement for Development Approval</u> – The current Policy requires development approval for all works associated with a Tree of Significance including maintenance/pruning trees.

To make maintenance and pruning less onerous, Administration proposes to provide exemptions from requiring development approval. These include:

- Works that are necessary for public safety.
- Works are required as part of a bushfire management plan.
- Department of Primary Industries and Regional Development or relevant authority has issued a direction to carry out works to a Significant Tree.
- Works are for routine maintenance.

This would be an improvement on the current Policy by removing requirements for development approval for routine maintenance works. This would be supported by information sheets to be prepared by Administration that provides guidance for owners of Significant Trees.

 <u>Arborist Advice</u> – The current Policy No.7.6.3 requires that nominators provide an arborist report with their nomination. This requirement is overly burdensome and costly for applicants, potentially hindering nominations.

Administration proposes to remove this requirement. Nominations would be informed by advice received from the City's DRP Member who is a qualified arborist and would be at the cost of the City.

 <u>Grant Funding</u> – The current Policy No.7.6.3 provides grant funding through the Trees of Significance Fund. This funding can be used for tree maintenance as well as the preparation of any Arborist report.

Administration proposes that this fund would remain and be managed by the Community Funding Policy and Trees of Significance Fund Guidelines (a draft is included as **Attachment 3**). This document would be amended each financial year depending on overall budget allocation which would be more responsive than needing to update the Trees of Significance Policy to reflect any changes.

For the remainder of the 2024/25 financial year, it is proposed that the City pay for and undertake works associated with the maintenance of a tree listed on the Inventory, as well as the preparation of an arborist report if required.

<u>Consideration of Departures from Development Standards</u> – The current Policy No.7.6.3 does not
provide for any consideration of development standards where it would provide a site responsive design
that would retain a significant tree.

Administration proposes to reference the consideration of departures to development standards. This would better support a design principles assessment for such a proposal and would further incentivise the nomination of trees to the Inventory.

These will be considered on a case-by-case basis having regard to:

- Site context;
- The objectives of the Trees of Significance Policy;
- Impact of the development on the significant tree; and
- Any advice from a qualified arborist or the City's DRP.
- <u>Clarification of an Owner of a Tree of Significance</u> Policy No. 7.6.3 does not clearly specify who the owner of a listed tree is.

Branches of trees can substantially overhang into neighbouring properties. Often there is confusion on the responsibility for pruning and maintenance in these circumstances.

Administration proposes the inclusion of two definitions to provide clarity on who is an owner and the associated maintenance responsibilities:

- Owner of a Tree of Significance This is the owner/s of a property for which the tree is located. This
 can include the trunk, canopy or root zone. All owners can undertake maintenance work on a listed
 tree.
- *Primary Owner of a Tree of Significance* This is the owner of the land that contains the structural root of the zone of the tree.

WALGA Model Template

The WALGA Model Template provides a standardised policy which requires development approval for certain works to trees defined as a 'regulated tree' (height of at least 8 metres and/or canopy etc). The template also provides for circumstances where works to a tree would not require development approval.

Administration has recommended that the City not pursue this Policy for the following reasons:

- LPS2 would require amending through the removal of clause 61(1)(k) before the WALGA template could be used. This is because the policy directly conflicts with the City's LPS2. An amendment to LPS2 would require the approval of the Minister and could take 12-18 months to be finalised.
- A local planning scheme is a statutory planning instrument and has legal standing. A policy provides guidance in decision making and has a lower level of weighting and regard afforded to it.
- The WALGA Template has yet to be tested in the State Administrative Tribunal (SAT). There is uncertainty whether 'works' include the removal of trees and if this can be addressed through a local planning policy.
- Additional resources would be required to prepare and implement the WALGA Template through
 processing development applications to 'regulated trees' and to investigating unauthorised tree works and
 removal.
- Any prosecutions will incur legal costs and should there be any SAT appeals against decisions on applications that are refused, these would also incur consultant and/or legal costs in defending these decisions.

Administration has had regard to the WALGA policy through the development of the exemptions to development approval in the draft amended Policy.

Clearing of Trees Prior to Development

Currently the clearing of trees through subdivision does not require separate approval. This means that trees are potentially being cleared from land to ready it for future development before a development application has been pursued.

The adoption of the WALGA Template would not change this. This is because the WAPC is not required to have due regard to local planning policies when determining subdivisions. The WAPC is to have due regard to the City's planning scheme in determining subdivision applications.

The clearing of trees prior to development would require a legislative changes to the *Planning and Development Act 2005* and/or the *Planning and Development (Local Planning Schemes) Regulations 2015.* Administration will continue to advocate for this as part of the advocacy item of the March NOM.

Draft Amended Trees of Significance Policy

The draft amended Trees of Significance Policy would provide for a clear pathway for the nomination of new trees to the Inventory, greater support for new nominations, and improved guidance to encourage tree retention as part of new developments and ongoing.

The Trees of Significance Policy would continue to support the existing provisions of LPS2 which require the retention of these trees on private land.

In accordance with Clause 4 Part 2 of the Deemed Provisions, Administration recommends Council resolves to prepares the amendments for the purposes public advertising.

The outcomes of community consultation would be presented to a future Council Meeting for consideration whether to approve the draft amended Trees of Significance Policy and to consider any submissions that have been received.

Legislation / local law requirements	Planning and Development Act 2005 This policy has been prepared under the provisions of Schedule 2, Part 2 and 3 of the Planning and Development (Local Planning Schemes) Regulations 2015.	
Relevant delegations	16.1.1 Determination of various applications for development approval under the City's Local Planning Scheme.	
Related policies, procedures and supporting documentation	City of Vincent Local Planning Scheme No.2 Community Funding Policy Trees of Significance Fund Guidelines Australian Standard 4970-2009: Protection of Trees on Development Sites	

PART 1 - PRELIMINARY

INTRODUCTION

The City of Vincent (City) Strategic Community Plan 2022 – 2032 (SCP) sets the strategic direction, priorities and aspirations for the City. A key objective of the SCP includes ensuring "*our urban forest and canopy is maintained and increased.*"

The Trees of Significance Inventory, adopted in 1999, aims to protect trees of significant value within the City of Vincent and is an important strategic initiative in achieving the objective of the Strategic Community Plan to maintain and enhance the natural and built environment.

The function of the Trees of Significance Inventory (Inventory) is to provide an active document for the City to recognise a valuable natural resource and to establish long-term plans for the conservation, enhancement, maintenance and integration of this natural resource into Vincent's inner urban fabric. The Trees of Significance Inventory is linked to the City's Local Planning Scheme No.2 (LPS2) which provides for the protection of trees that are considered worthy of retention.

PURPOSE

The purpose of Local Planning Policy: Trees of Significance (Policy) is to provide a comprehensive framework for the management of trees included on the Inventory. The Policy also seeks to provide a mechanism for the nomination and assessment of trees for inclusion on the Inventory and the provision of incentives for the retention and maintenance of trees listed in the Inventory.

OBJECTIVE

The objectives of this Policy are to:

1. Encourage and facilitate the protection of trees worthy of retention and to maintain and enhance canopy cover in the City of Vincent.

Page | 1 of 9

- 2. Preserve and enhance neighbourhood amenity, character and sense of place.
- 3. Inform property owners and the community that trees listed on the Inventory require a development application for works under the City of Vincent's LPS2.
- 4. Provide a framework for property owners or third parties nominate trees for inclusion on the Inventory.
- 5. Provide clear direction on the requirements for trees listed on the Inventory.
- 6. Provide incentive programs for trees listed on the Inventory.

SCOPE

The Policy applies to:

- Trees included on the Inventory; and
- Any tree subject to a nomination for inclusion on the Inventory.

PART 2 - POLICY PROVISIONS FOR TREES OF SIGNIFICANCE

STATUTORY AUTHORITY

Trees that are listed on the Inventory require development approval for any works in accordance with LPS2 (see below).

61. Development for which development approval not required

- 1) Development approval is not required for works if
 - a. the works are of a class specified in Column 1 of an item in the Table; and
 - b. conditions are set out in Column 2 of the Table opposite that item all of those conditions are satisfied in relation to the works.

	Column 1	Column 2
	Works	Conditions
1A.	Works to remove, destroy or	(a) The tree is not listed on the City of
	interfere with any tree(s).	Vincent Trees of Significance Inventory.

DEFINITIONS

All terms used in this Policy are defined in the *Planning and Development Act 2005*, *Planning and Development (Local Planning Schemes) Regulations 2015* (Regulations), Residential Design Codes (R Codes) and the City's LPS2, unless stated otherwise below.

Arborist Report means a report produced by a person who has obtained a minimum of Australian Qualification Framework Level 5 Certification in Arboriculture (AQF5 Arborist) or equivalent qualification. The arborist report has information that concerns the health, value and general state of the tree, the

Page | 2 of 9

structural root zone and tree protection zone, and a Tree Management Plan that outlines the methodology to preserve the tree.

Destruction and/or Interference for the purposes of this Policy means the following:

- The severing of branches, limbs, stems, trunk or roots of a tree;
- The ringbarking, topping or lopping of a tree;
- The killing or poisoning of a tree;
- Any other act that causes substantial damage to a tree; and
- Is not exempt from development approval as stipulated in Clause 2 Exemptions to Development Approval.

Emergency works means any works required to be undertaken for the protection of life or property on trees of significance which are in imminent danger.

Maintenance pruning is pruning that:

- a. Involves removing dead or diseased wood only; or
- b. Is the first pruning of the tree in the calendar year and affects less than 10% of the canopy, not altering the overall shape of the canopy; or
- c. Is of a fruit tree and done for fruit production; or
- d. Does not include removing limbs with a diameter of 100mm or more; or
- e. Is otherwise minor maintenance or thinning of the crown that does not adversely affect the health or general appearance of the tree, or is to balance the tree.

It is recommended that maintenance pruning be undertaken in accordance with the standard for Pruning Amenity Trees ASNZ4373.

Owner of a Tree of Significance is the owner/s of a property for which the tree is located. This can include the trunk or canopy.

Primary Owner of a Tree of Significance is the owner of the land that contains the majority of the structural root zone of the tree.

Qualified Arborist means a person who has obtained a minimum of Australian Qualification Framework Level 5 Certification in Arboriculture (AQF5 Arborist) or equivalent qualification.

Structural root zone means an area specified in Australian Standard 4970-2009 Protection of Trees on Development Sites (as amended), around the base of a tree required for the tree's stability in the ground.

Tree Protection Zone is an area specified in Australian Standard 4970-2009 Protection of Trees on Development Sites (as amended). This is the area above and below ground for the protection of a tree's roots and crown from development, to provide for the viability of a tree that is to be retained.

Trees of Significance/Significant Tree means any tree(s) listed on the City's Trees of Significance Inventory.

Page | 3 of 9

POLICY

1. Financial Assistance

- 1.1 Owners of a Significant Tree are eligible to receive financial assistance from the City. This assistance can be used to undertake works associated with the maintenance of a tree listed on the Inventory as well as the preparation of an arborist report. Refer to applicable **Tree of Significance Fund Guidelines** for further information.
- 1.2 The City may waive any fees associated with lodging a development application for maintenance works to a Significant Tree that is listed on the Inventory.

2. Exemptions to Development Approval

- 2.1 The following works to a Tree of Significance are exempt from development approval:
 - a. Works that are urgently necessary for any of the following:
 - i. Public safety
 - ii. Safety or security of plant or equipment;
 - iii. Maintenance of essential services; or
 - iv. Protection of the environment
 - b. Works to a Significant Tree is required as part of an approved Bushfire Management Plan.
 - c. Works to a Significant Tree is maintenance pruning.
 - d. The tree species is listed on the National, State or local weed register on the advice of the City's Parks team.
 - e. The Department of Primary Industries and Regional Development or relevant authority has issued a direction to carry out works to a Significant Tree. A copy of this direction is to be provided to the local government prior to works occurring.
 - f. Works undertaken by the City on Significant Trees located on Council owned land.
- 2.2 Prior to works occurring which meet the above criteria, it is recommended that owners of Significant Tree contact the City for further advice.

3. Development Approval

- 3.1 Unless stipulated in **Clause 2**, development approval is required required for the removal, destruction and/or interference of any tree listed on the Inventory.
- 3.2 All applications in relation to a tree(s) listed in the Inventory will require the following to be submitted with their application:

Page | 4 of 9

- Normal Development Application Form completed and signed by the Owner/s of a Tree of Significance for where the works are to occur.
- Summary of the works to occur by a qualified arborist.
- Justification in accordance with Part 2 Clause 2.3 and 2.4.
- If development approval is proposed in close proximity to a Significant Tree, a Tree Management Plan prepared by a Qualified Arborist is to be required. Development works are to be undertaken as outlined in the Australian Standard 4970-2009: Protection of Trees on Development Sites (AS4970).
- A **Tree Management Plan** prepared by a Qualified Arborist which states the condition of the tree against the **Essential Criteria** listed in **Part 3 Policy Guidelines**, must be provided during the assessment of an application for development approval where the City is concerned about possible impacts to a tree. The Tree Management Plan is to outline building options that reduce the impact to the tree.
- 3.3 Where works to a Significant Tree are proposed, the following will be given due regard in the assessment process:
 - a. Health, maturity, species and location of the tree.
 - b. Ecological, biodiversity and environmental values of the tree.
 - c. Contribution of the tree to the streetscape.
 - d. The preservation of any other Significant Tree on the subject site.
 - e. The location of the tree within the development site and capacity for a modified building design or subdivision to maximise tree retention.
 - f. Any existing development on the site.
 - g. Design and location of proposed crossovers.
 - h. Topography and the potential impact from excavation/fill.
 - i. Possible safety risks due to tree limb failure and infrastructure and/or structural damage associated with the retaining the tree.
 - j. Tree Protection Zone(s) (as per AS4970).
 - k. Tree replacement and/or planting proposed.
 - I. Recommendations of an Arborist Report.
 - m. The objectives of this Policy.
 - n. Relevant matters of Clause 67 of The Regulations.

Page | 5 of 9

- 3.4 The following justification to works to a Significant Tree which are not exempt from development approval are not supported:
 - a. Impact of views.
 - b. Variety of tree is disliked.
 - c. The tree variety causes nuisance by way of leaf, fruit or bark shedding or the like.
 - d. The trees impact on private gardens, solar installations, swimming pools or the like.
- 3.5 A Significant Tree is not to be approved to be removed while it is listed on the Inventory.
- 3.6 All efforts are to be taken to avoid impacts, or limit impacts to a Significant Tree as a result of development. Applicants are encouraged to engage with the City prior to designing a development, for assistance to design around a tree.
- 3.7 Proposed development, strata titling and/or subdivision of private land shall be designed to account for the ongoing viability of a Significant Tree, with consideration of the potential impacts and growth habits of a tree throughout its life cycle. All works adjacent to a Significant Tree are to be undertaken as outlined in AS4970.
- 3.8 Where works are required to a Significant Tree due to it overhanging or encroaching on an adjoining property, notice is to be provided to the owners of the tree prior to works being conducted.
- 3.9 Once approval has been granted, approved works must be undertaken by a qualified arborist or other tree maintenance specialist as approved by the City.

4. Emergency Works

4.1 Emergency works to a Significant Tree required for the safety of people and property, or maintenance of essential services can be undertaken without approval from the City. These works must be undertaken by a Qualified Arborist to the satisfaction of the City. Owners are to notify the City in writing within five working days following the emergency work having been undertaken and notification must include a report by the Qualified Arborist who carried out the work.

5. Departures to Development Standards

- 5.1 To facilitate a site responsive design to preserve a Significant Tree, the City can consider a departure to the relevant policy standards (except related to site area) of LPS2, a Local Planning Policy, the R Codes, a Local Development Plan or Structure Plan where desirable to facilitate the preservation of the Significant Tree. These may be considered on a case-by-case basis having regard to the:
 - a. Context of the site.

Page | 6 of 9

- b. Relevant design principles/element objectives of the R Codes and the local planning framework.
- c. The location and extent of the proposed development and its impact of the significant tree.
- d. Advice received by a qualified arborist.

6. Condition of Development Approval

6.1 If development approval is granted within the **Tree Protection Zone** or in close proximity to a Significant Tree, a **Tree Management Plan** prepared by a Qualified Arborist may be required. Development works are to be undertaken as outlined in the AS4970. This is to be conditioned as part of any approval.

7. Amendments to the Trees of Significance Inventory

- 7.1 Trees are assessed for significance in accordance with the assessment criteria outlined in **Part 3 Policy Guidelines**.
- 7.2 Amendments to the Inventory are made in accordance with the procedures outlined in **Part 3 - Policy Guidelines**.

PART 3 – POLICY GUIDELINES

The function of the Inventory is to provide an active document for the City to recognise a valuable natural resource and to establish long-term plans for the conservation, enhancement, maintenance and integration of this natural resource into the City's inner urban fabric. The Inventory is linked to Clause 61 of LPS2 which provides for the protection of trees that are considered worthy of retention.

Trees are nominated and assessed in accordance with the Policy Guidelines.

1. Assessment of a Significant Tree Nomination

- 1.1 To be considered for nomination, the tree must meet the following preliminary criteria:
 - Healthy specimens with ongoing viability; and
 - Species is not included on a National, State or local area weed register; and
 - Height of at least 4m. Xanthorrhoea species from a height of at least 1.2m and banksia species from a height of at least 3m will be considered; and/or
 - Trunk diameter of at least 160mm, measured 1m from the ground; and/or
 - Average canopy diameter of at least 4m; and/or

Page | 7 of 9

- Any other species likely to be a remnant or regrowth local native tree with a height or canopy width deemed significant by the city; and/or
- Any mature specimens that provide habitat or food for local fauna. For example, Banksia and Hakea are known food sources for the Carnaby's Black Cockatoo; and/or
- Established trees that are significant from an aboriginal heritage perspective. This can include Nuytsia Floribunda (Western Australian Christmas tree).
- 1.2 Once the City is satisfied that the preliminary criteria has been met, the City will seek arborist advice (which may include an arborist report if required) inform an assessment of the following essential criteria:
 - The tree must have a natural life expectancy of greater than 15 years based on the current age and species of tree;
 - Have a 'Tolerable' Quantified Tree Risk Assessment rating at the time of assessment;
 - Be of sound form and structure without major faults; and
 - Not be hosting significant pests or disease, to an untreatable level or a level likely to cause decline.
- 1.3 Only trees that meet the **Preliminary** and **Essential Criteria** of this process will warrant inclusion to the Inventory.

2. Assessment and Notification and Nomination

- 2.1 Should a tree be nominated for inclusion, all **owners** of the tree will be notified of the reasons for its proposed entry.
- 2.2 The nomination will be assessed in accordance with Part 3 Clause 1.
- 2.3 Should the City support the nomination, Council will be notified of this decision.
- 2.4 The City will notify the nominator and all other **owners** of the tree within 10 business days of the City's final decision.
- 2.5 Should an **owner** of a tree object to a third-party nomination, this will be determined by Council. Administration will prepare a recommendation for Council in considering the provisions of this Policy.

3. Removal of Trees from the Inventory

- 3.1 Requests for removal of trees from the Inventory can be made by any **owner of a Tree of Significance**. The request is to be submitted in writing to the City.
- 3.2 At a minimum, consultation will be undertaken for a minimum of 14 days with all of the owners of the **Tree of Significance** and all adjoining properties.

Page | 8 of 9

- 3.3 Restrictions to potential development of land is not sufficient reason to remove a Significant Tree from the Inventory.
- 3.4 Requests must demonstrate that the Significant Tree no longer meets or cannot be restored to ensure its health and ongoing viability to meet the Essential Criteria and the relevant criteria of Part 2 Clause 3.3 and Clause 3.4. Costs associated with obtaining evidence that the Significant Tree no longer meets the criteria are the responsibility of the applicant.
- 3.5 The City may commission an an independent arborist report if required.
- 3.6 Requests to remove Significant Trees from the Inventory will be determined by Council. Administration will prepare a recommendation for Council in considering the provisions of this Policy.

4. Arborist Reports

- 4.1 When a tree is nominated for the Inventory and on the advice of the City's DRP or internal landscape architect, the City may obtain an arborist report to determine the suitability of the tree and what work to the tree is required to preserve it. A copy will be provided to the landowner.
- 4.2 On the advice of the City's DRP or internal landscape architect the arborist report for a Significant Tree may be updated at the City's cost every 5 years, with a copy of the report provided to the landowner of the relevant tree.
- 4.3 The City may arrange an inspection of a Significant Tree upon receiving a written request by a landowner no more than once each year, and on the advice of the City's DRP or internal landscape architect can arrange for an arborist report if deemed necessary.
- 4.4 A City obtained arborist should identify:
 - a. Whether the tree is worthy of retention;
 - b. Any matters contributing a threat to the tree;
 - c. Specify a timeframe in which any amelioration work will need to be undertaken to ensure its preservation;
 - d. Any ongoing works that may be necessary over a 5 year maintenance program; and
 - e. Any works to the tree that could be undertaken, whilst ensuring the trees viability.

OFFICE USE ONLY		
Responsible Officer Manager Urban Design & Strategic Projects		
Initial Council Adoption	27/03/2001	
Previous Title	Policy No.7.6.3 Trees of Significance	
Reviewed / Amended	25/06/2013; MM/YYYY	
Next Review Date	MM/YYYY	

Page | 9 of 9

Table 1: Review of LPP 7.6.3			
Clause/Topic	Comment	Proposed / Considered Modification	
References to Town Planning Scheme No.1 (TPS1)	 The current Policy refers to the former planning scheme in the following manner: Objective 1 Definitions Clause 2 – Legal Requirements 	All reference to TPS1 to be removed and replaced with clause contained in Local Planning Scheme (LPS2).	
 Definitions Trees of Significance means any tree(s) listed on the City of Vincent's Trees of Significance Inventory and is linked directly to Clause 21 of the City's Town Planning Scheme No. 1. Destruction and/or Interference for the purposes of this policy means the following: a. the severing of branches, limbs, stems, trunk or roots of a tree; b. the ringbarking, topping or lopping of a tree; c. the killing or poisoning of a tree; any other act that causes substantial damage to a tree; and d. includes any maintenance pruning. Emergency works means any works required to be undertaken for the protection of life or property on trees of significance 	Administration proposes adding new definitions and amending existing definitions for Destruction and/or Interference to allow exemptions from development approval.	 Modify existing definition: The definition of destruction or interference as follows: a. the severing of branches, limbs, stems, trunk or roots of a tree; b. the ringbarking, topping or lopping of a tree; c. the killing or poisoning of a tree; d. any other act that causes substantial damage to a tree; and e. includes any maintenance pruning f. is not exempt from development approval stipulated in Clause 2 Exemptions to Development Approval. Include new definitions: Arborist Report 	
which are in imminent danger.	The Arborist Report definition is consistent with approach taken elsewhere, including the City of Stirling's draft policy.	A report produced by a person who has obtained a minimum of Australian Qualification Framework Level 5 Certification	

Review of Policy No.7.6.3 Trees of Significance

Table 1: Review of LPP 7.6.3		
Clause/Topic	Comment	Proposed / Considered Modification
Qualified Arborist means a person with a qualification of Certificate 4 in Arboriculture or equivalent	The proposed Maintenance Pruning definition has been based of WALGAs' model planning policy template and has been	in Arboriculture (AQF5 Arborist) or equivalent qualification. The arborist report has information that concerns the health, value and general state of the tree, the structural root zone and tree protection zone, and a Tree Management Plan that outlines the methodology to preserve the tree Maintenance Pruning Is the pruning that: a. involves removing dead or diseased wood only; or
	modified to remove specific reference to canopy widths or branch diameters that would be otherwise more restrictive and onerous for landowners.	 b. Is the first pruning of the tree in the calendar year and affects less than 10% of the canopy, not altering the overall shape of the canopy; or c. is of a fruit tree and done for fruit production; or d. does not include removing limbs with a diameter of 100mm or more; or e. is otherwise minor maintenance or thinning of the crown that does not adversely affect the health or general appearance of the tree, or is to balance the tree
		Significant Tree
	To simply the nomination process and to align with the state planning framework, Administration proposes to use the R Codes	An existing tree that meets the following criteria:
	definition of a Significant Existing Tree.	 healthy specimens with ongoing viability; and species is not included on a State or
		local area weed register; and

Table 1: Review of LPP 7.6.3			
Clause/Topic	Comment	Proposed / Considered Modification	
	Criteria will also include reference to native tree species which do not meet the R Code criteria such as banksia.	 height of at least 4m. Xanthorrhoea species from a height of at least 1.2m and Banksia species from a height of at least 3m will be considered; and/or; trunk diameter of at least 160mm, measured 1m from the ground; and/or average canopy diameter of at least 4m. 	
	Administration has prepared these two definitions to provide clarity on who would be considered an owner. This is because in many instances tree canopy and branches may significantly overhang in neighbouring properties and cause confusion about who is responsible. The proposed Structural Root zone definition is consistent with approach taken elsewhere, including the City of Stirling's draft policy. The proposed Tree Protection zone definition is consistent with approach taken elsewhere, including the City of Stirling's draft policy.	 Owner of a Tree of Significance is the owner/s of a property for which the tree is located. This can include the trunk, canopy or root zone. Primary Owner of a Tree of Significance is the owner of the land that contains the structural root of the zone of the tree Structural Root Zone means an area specified in Australian Standard 4970-2009 Protection of Trees on Development Sites (and it's successive Australian Standards updates), around the base of a tree required for the tree's stability in the ground. Tree Protection Zone is an area specified in Australian Standard supdates). This is the area above and below ground for the protection of a tree's roots and crown 	

Table 1: Review of LPP 7.6.3			
Clause/Topic	Comment	Proposed / Considered Modification	
	Inserting a link between the Policy and clause 61 of the Scheme.	from development, to provide for the viability of a tree that is to be retained. Trees of Significance means any tree(s) listed in the City's Trees of Significance Inventory.	
	Since the last Policy review, the qualifications and levels of Arborists have now changed. The definition of an Arborist has been updated to reflect this change.	Qualified Arborist means a person who has obtained a minimum of Australian Qualification Framework Level 5 Certification in Arboriculture (AQF5 Arborist) or equivalent qualification.	
Assessment Criteria for Nominations Clause 6.3 Nomination Requirements	Administration believes requiring an arborist report on nominations is overly burdensome and costly for applicants, potentially hindering nominations.	Delete: Clauses 6.4 and 6.5	
a. general information about the tree/s, including the address, location of tree/s on site, botanical name, common name and age of tree/s;	There are cost implications for the City associated with the production of arborist reports. This arrangement would remove a	Include: Nomination Requirements	
 b. any known information pertaining to the historical or cultural significance of the tree/s (i.e. commemoration of a particular occasion including plantings by notable people or having association with an important historical event); c. any information relating to aesthetic or horticultural significance; and a photograph of the tree/s. 	potential barrier to receiving nominations. The assessment against the preliminary criteria would be informed by advice from the City's Parks team and/or a member of the City's DRP who is qualified as an arborist.	 retain clause 6.3 (a) (d) Preliminary Criteria a. to be considered for nomination, the tree must meet the definition of a significant tree b. before the City commissions an arborist report. City officers will assess the tree to ensure it: 	

Table 1: Review of LPP 7.6.3		
Clause/Topic	Comment	Proposed / Considered Modification
Clause 6.4 All trees nominated for listing		 Is of good health and form with no obvious signs of decline.
must be assessed by a qualified arborist having regard to the tree's health and vitality.		Essential Criteria
Costs associated with an arborist		
assessment are to be borne by the nominee.		Once City officers are satisfied the preliminary criteria are met an Arborist report
Clause 6.5 A tree may be considered to be		may be commissioned to ensure the following
significant and worthy of inclusion onto the		essential criteria are met
City of Vincent's Trees of Significance Inventory if one or more of the criteria are found to be present:		 Have a natural life expectancy of greater than 15 years based on the current age and species of tree;
		b. Have a 'Tolerable' Quantified Tree
 a. outstanding aesthetic quality; 		Risk Assessment rating at the time of
b. outstandingly large height, trunk		assessment;
circumference or canopy spread;		c. Be of sound form and structure
c. commemoration or association with		without major faults; and
particular historical or cultural events;		d. Not be hosting significant pests or
 d. association with a well known public figure or ethnic group; 		disease, to an untreatable level or a level likely to cause decline.
e. specimen of great age;		,
 f. outstanding example of a particular species 		Arborist Reports
g. rare or unusual species;		Administration proposes that the City can
h. horticultural, genetic or propagative		undertake an assessment of the nominated
value;		tree.
i. likely to be a remnant or regrowth		
local native tree		When a tree is nominated for the Significant
		Tree Inventory the City may obtain an
Minimal criteria is included for City		Arborist Report to determine the suitability of
assessment.		the tree and what work to the tree is required
		to preserve it. A copy will be provided to the landowner.

An Arborist Report for a Significant Tree may be updated at the City's cost every 5 years, with a copy of the report provided to the land owner of the relevant tree. The City may arrange an inspection of a Significant Tree upon receiving a written request by a land owner, no more than once each year and will arrange for an Arborist Report if deemed necessary by the City. A City obtained Arborist Report can identify: a. Whether the tree is worthy of retention; b. Any matters contributing a threat to the tree; c. Specify a timeframe in which any amelioration work will need to be undertaken to ensure its preservation; d. Any ongoing works that may be necessary over a 5 year maintenance					
Clause/Topic	Comment	Proposed / Considered Modification			
		be updated at the City's cost every 5 years, with a copy of the report provided to the land owner of the relevant tree.			
		Significant Tree upon receiving a written request by a land owner, no more than once each year and will arrange for an Arborist			
		 a. Whether the tree is worthy of retention; b. Any matters contributing a threat to the tree; c. Specify a timeframe in which any amelioration work will need to be undertaken to ensure its preservation; d. Any ongoing works that may be necessary over a 5 year maintenance program; and e. Any works to the tree that could be undertaken, whilst ensuring the trees viability. 			
Requirement for Development Approval Clause 3.2 All applications in relation to a tree(s) listed on the Significant Tree Inventory will require the following details to be submitted with their application	Requirements like providing a site plan and elevations are considered too burdensome for property owners and may hinder nominations.	Include: Development Application Requirements Administration proposes the following:			

	Table 1: Review of LPP 7.6.3	
Clause/Topic	Comment	Proposed / Considered Modification
 Metropolitan Region Scheme (MRS) Form 1 completed and signed by all owners of the land; a site plan (to scale) showing the position of the canopy spread of the tree(s); an elevation plan (to scale) showing the position and canopy spread of trees(s); specific details of any limbs/branches that are proposed to be removed/pruned; and any other buildings on site that may affect the tree(s) 	Administration is still working through a number of considerations related to the proposed provisions: Signing of a development application The current practice is the owner of a listed tree is the property owner of the land for which most of the tree is located on. This property owner is the only one who can nominate or undertake maintenance on a listed tree. Administration proposes to simplify the maintenance requirements, which would reduce instances where development approval is required. Where development approval is required, the requirements for the owner to sign a development application if the neighbour seeks to undertake works to this tree may be problematic if they were to refuse to do so. The City has received advice that if branches of a listed tree encroach into other properties, owners of those properties can apply for development approval. This would mean that instances where the tree itself is not located on someone's property but has branches that overhang, they could lodge a development application	 Policy to stipulate who is required to sign the development application form. Summary/description of works to the tree being undertaken by a certified arborist. Acknowledgement/consent/notification to/from other owners of the listed tree that work is to occur. Policy to stipulate requirements where development is proposed in close proximity to a Significant Tree. This could include a Tree Management Plan prepared by a Qualified Arborist or alternative advice provided from the City's DRP. Development works are to be undertaken as outlined in the Australian Standard 4970-2009: Protection of Trees on Development Sites.

	Table 1: Review of LPP 7.6.3	
Clause/Topic	Comment	Proposed / Considered Modification
	form without the consent of the landowner of where the tree is situated.	
	Undertaking of works to the tree without the knowledge of the owner may result in some disputes and or concerns and would need to be considered as part of any consultation or notification piece should a development application be lodged.	
	Additional Requirements where works are proposed in the vicinity of a Significant Tree.	
	Currently there are no additional requirements for works proposed near a significant tree. This lack of requirements can result in damage to the tree.	
	It is important that any works to a tree of significance are undertaken in a way that does not damage the tree. It is equally important that there is the ability for neighbours to be able to undertake works to retain the tree but improve their amenity and/or not restrict their development potential. This would assist in promoting significant tree nominations and positive neighbour relations.	
	The current policy requires any works to be supported by an Arborist Report which would	

	Table 1: Review of LPP 7.6.3	
Clause/Topic	Comment	Proposed / Considered Modification
	be costly and potentially onerous for a neighbour to obtain.	
	 To address this issue: 1. Administration can seek advice from the Arborist on the City's DRP; and/or 2. Administration can commission an Arborist Report to be undertaken. 	
	Works to the tree in either scenario would still need to be undertaken by a qualified arborist in accordance with the relevant Australian Standard.	
	These options would ensure an adequate level of assessment of the tree's current health, structural stability, and recommendations on how to protect the tree during and after construction. Necessary precautions or changes to the development design to minimise impacts on the tree would also be outlined.	
Consultation with adjoining properties	The existing policy does not require consultation for nominated trees, despite	Include:
No current provision exists.	branches of significant trees often encroaching into neighbouring properties.	 Part 3 – Clause 2 Notification of Nomination. The landowner and affected owners
	Should a nominated tree be included on the Inventory, the proposed policy will require notification to all affected landowners of a	will be notified within 10 business days of the City's final decision.
	significant tree. This will include the provisions of information related	 Should Administration support the nomination, City staff will notify Council of its final decision

	Table 1: Review of LPP 7.6.3	
Clause/Topic	Comment	Proposed / Considered Modification
	maintenance and other works, so they are informed.	
 Trigger for requiring a development application. A DA is required for works to remove, destroy and/or interfere with any tree listed on the Inventory. LPP 7.6.3 defines destruction or interference as the: the severing of branches, limbs, stems, trunk or roots of a tree; the ringbarking, topping or lopping of a tree; the killing or poisoning of a tree; any other act that causes substantial damage to a tree; and includes any maintenance pruning. 		Include: Clause 2 Exemptions to Development Approval The following works are exempt from development approval. • Works that are urgently necessary for any of the following; public safety the safety or security of plant or equipment; the maintenance of essential services; or the protection of the environment. • Works to a Significant Tree is required as part of an approved Bushfire Management Plan; • Works to a Significant Tree is maintenance pruning; • The Department of Primary Industries and Regional Development or relevant authority has issued a direction to carry out works to a
		Significant Tree. A copy of this direction is to be provided to the local government prior to works occurring.

	Table 1: Review of LPP 7.6.3	
Clause/Topic	Comment	Proposed / Considered Modification
		Trees located on Council owned land.
 Clause 7 Financial Assistance for Significant Tree Owners 7.1 Owners of trees listed on the Trees of Significance Inventory may be eligible for financial assistance for work associated with the listed tree through the City's Trees of Significance Incentive Fund. 7.2 Funds can be used for remedial pruning, crown thinning, pest control or the like; or the provision of advice from a qualified arborist. 7.3 Funds will generally be provided on a dollar-for-dollar basis to a maximum of \$2,000 in any 5 year period although this may be increased at the City's discretion if significant funds are required to maintain a tree. 7.4 Where the City pays more than \$1,000 for any tree, the owner must enter an agreement to repay the City if the tree is removed within a 5 year period and in the City's opinion the tree could have been retained. 7.5 Payment will be in the form of 	Given land is often cleared of all vegetation to eliminate site constraints, the City must ensure that the incentive to retain trees outweighs the benefit of removing them. The current policy provides grant funding for residents who wish to undertake maintenance for to their listed trees or to procure an arborist report. Administration proposes that the City continue to provide financial assistance for the maintenance of listed trees as well as the preparation of any arborist advice. This fund will be guided by annual Trees of Significance Fund Guidelines . Administration will continue the waiving of all or partial DA fees involving works to a tree on the inventory. This would assist to reduce costs from owners and remove barriers to nominations. In addition, Administration proposes to offer development incentives where a listed tree is retained as part of a development application. These details would need to be further developed.	 Delete: Clause 7.1 – Clause 7.5 Replace with: Clause 1: Financial Assistance Owners of a Significant Tree are eligible to receive financial assistance from the City. This assistance can be used to undertake works associated with the maintenance of a tree listed on the Inventory as well as the preparation of an arborist report. Refer to applicable Trees of Significance Fund Guidelines for further information. The City may waive any fees associated with lodging a development application for maintenance works to a listed tree. Include: Clause 5: Departures to Development Standards
reimbursement to the previously agreed amount upon presentation of proof of		

	Table 1: Review of LPP 7.6.3	
Clause/Topic	Comment	Proposed / Considered Modification
payment and certification by the arborist of approved works. The City may inspect and photograph trees before and after the approved works	 Administration is preparing updates to the GreenTrack incentives program to include trees which meet the criteria of a 'significant tree'. This program includes: Priority assessment of a development application. Reduction in development application fees. Access to free advice from a member of the City's Design Review Panel. 	 To facilitate a site responsive design to preserve a Significant Tree, the City can consider a departure to the relevant policy standards (except related to site area) of the Scheme, Local Planning Policy, Residential Design Codes, Local Development Plan or Structure Plan where desirable to facilitate the preservation of the Significant Tree. These may be considered on a -case-by-case basis having regard to the: context of the site relevant design principles/element objectives of the R Codes and the local planning framework The location and extent of the proposed development and its impact of the Significant Tree; Advice received by a qualified arborist
Delegation to List or remove a tree from the Trees of Significance Inventory	The current practice is that Council makes the final determination on the listing of, or removal of, a tree on the Inventory.	Delete Clause 6.1 Replace with:
Clause 6.1 Anybody may nominate a tree in the public domain for consideration by the Director of Technical Services and/or the Director of Planning Services for inclusion onto the Trees of Significance Inventory.	To further simply the nomination and final listing of trees to the Inventory, Administration will make the final determination.	Clause 2.3 Should Administration support the nomination, City staff will notify Council of its final decision

	Table 1: Review of LPP 7.6.3				
Clause/Topic	All proposals to remove a tree from the Inventory will require Council determination. Clause 3.6 City staff will prepare				
		Clause 3.6 City staff will prepare a			
	Inventory will require Council determination.	recommendation against the provisions of			
	this Policy. This is to be presented for f				
		determination at an Ordinary Meeting of			
		Council.			

INFORMATION SHEET



Draft Tree of Significance Fund Guidelines 2024/2025

Introduction

The City of Vincent (City) Strategic Community Plan 2022 – 2032 (SCP) sets the strategic direction, priorities and aspirations for the City. A key objective of the SCP includes ensuring "our urban forest and canopy is maintained and increased."

The Trees of Significance Inventory, adopted in 1999, aims to protect trees of significant value within the City of Vincent and is an important strategic initiative in achieving the objective of the Strategic Community Plan to maintain and enhance the natural and built environment.

The function of the Trees of Significance Inventory (Inventory) is to provide an active document for the City to recognise a valuable natural resource and to establish long-term plans for the conservation, enhancement, maintenance and integration of this natural resource into Vincent's inner urban fabric. The Trees of Significance Inventory is linked to the City's Local Planning Scheme No.2 (LPS2) which provides for the protection of trees that are considered worthy of retention.

The purpose of these guidelines is to provide a comprehensive framework relating to the application and administration of the Tree of Significance Fund (Fund).

Statutory Authority

Trees that are listed on the Inventory require development approval for any works in accordance with LPS2 (see below).

61. Development for which development approval not required

- 1) Development approval is not required for works if
 - a. the works are of a class specified in Column 1 of an item in the Table; and
 - b. conditions are set out in Column 2 of the Table opposite that item all of those conditions are satisfied in relation to the works.

	Column 1 Works	Column 2 Conditions
1A.	Works to remove, destroy or interfere with any tree(s).	(a) The tree is not listed on the City of Vincent Trees of Significance Inventory.

Definitions

All terms used in this Policy are defined in the *Planning and Development Act 2005, Planning and Development (Local Planning Schemes) Regulations 2015* (Regulations), Residential Design Codes (R Codes) and the City's LPS2, unless stated otherwise below.

Arborist Report means a report produced by a person who has obtained a minimum of Australian Qualification Framework Level 5 Certification in Arboriculture (AQF5 Arborist) or equivalent qualification. The arborist report has information that concerns the health, value and general state of the tree, the structural root zone and tree protection zone, and a Tree Management Plan that outlines the methodology to preserve the tree.

Last Reviewed -

Page 1 of 3

INFORMATION SHEET

CITY OF VINCENT

Maintenance pruning is the pruning that:

- a. Involves removing dead or diseased wood only; or
- b. Is the first pruning of the tree in the calendar year and affects less than 10% of the canopy, not altering the overall shape of the canopy; or
- c. Is of a fruit tree and done for fruit production; or
- d. Does not include removing limbs with a diameter of 100mm or more; or
- e. Is otherwise minor maintenance or thinning of the crown that does not adversely affect the health or general appearance of the tree, or is to balance the tree; and
- f. Is undertaken in accordance with the standard for Pruning Amenity Trees ASNZ4373.

Owner of a Tree of Significance is the owner/s of a property for which the tree is located. This can include the trunk, canopy or root zone.

Primary Owner of a Tree of Significance is the owner of the land that contains the majority of the structural root of the zone of the tree.

Qualified Arborist means a person who has obtained a minimum of Australian Qualification Framework Level 5 Certification in Arboriculture (AQF5 Arborist) or equivalent qualification.

Structural root zone means an area specified in Australian Standard 4970-2009 Protection of Trees on Development Sites (and its successive Australian Standards updates), around the base of a tree required for the tree's stability in the ground.

Tree Protection Zone is an area specified in Australian Standard 4970-2009 Protection of Trees on Development Sites (and its successive Australian Standards updates). This is the area above and below ground for the protection of a tree's roots and crown from development, to provide for the viability of a tree that is to be retained.

Trees of Significance/Significant Tree means any tree(s) listed in the City's Trees of Significance Inventory. **Eligibility Criteria**

All **Owners** of trees listed on the Trees of Significance Inventory are eligible for financial assistance for work associated with the listed tree through the City's Trees of Significance Fund. This can include:

- Remedial pruning;
- Crown thinning, pest control or the like;
- Advice from the City's arborist; and
- The provision of advice from qualified arborist.

Operation of the Tree of Significance Fund

The Fund is managed by the Community Development Policy and supported by these Guidelines. The City runs the Fund throughout each financial year, at its discretion, until funds are exhausted.

Unless listed as exempt under Local Planning Policy: Trees of Significance, all works to a Tree of Significance require development approval. Refer to the Policy for further information.

For the **2024/2025 financial year**, the City will pay for and undertake works associated with the maintenance of a tree listed on the Inventory, provision of DRP advice and the preparation of an arborist report.

Where the City pays more than \$1,000 for any tree, the owner must enter an agreement to repay the City if the tree is removed within a 5 year period and in the City's opinion the tree could have been retained.

Last Reviewed -

Page 2 of 3

CITY OF VINCENT

INFORMATION SHEET

Relevant Legislation

Planning and Development Act 2005 Planning and Development (Local Planning Schemes) Regulations 2015 City of Vincent Local Planning Scheme No. 2 Local Planning Policy: Trees of Significance

Do you have any more questions?

Applicants can discuss their proposal with the City's Urban Design and Strategic Planning team.

They are available to talk at the City's Administration Building Monday to Friday, 8.30am to 5.00pm, in person or on the phone.

Phone: 9273 6000 Email: <u>mail@vincent.wa.gov.au</u> Address: Main Administration Building, 244 Vincent Street, Leederville 6007, WA

Last Reviewed -

Page 3 of 3

9.2 EXPANSION OF GREENTRACK INCENTIVE PROGRAM

Attachments: 1. Amended Fees and Charges 2024/25 (pages 16-17) 😃 🔛

RECOMMENDATION:

That Council:

- 1. APPROVES BY ABSOLUTE MAJORITY, in accordance with Section 6.16 of the *Local Government Act 1995,* to adopt the following amendment to the Schedule of Fees and Charges 2024/2025 and as shown in red text in Attachment 1:
 - **1.1** To reduce development application fees for single houses, grouped and multiple dwellings, commercial and mixed-use development, including additions with a construction cost greater than the value of \$50,000, which retain significant trees.

A significant tree is one that meets the following:

- Healthy specimens with ongoing viability; and
- Species is not included on a National, State or local area weed register; and
- Height of at least 4 metres. Xanthorrhoea (grass tree) species from a height of at least 1.2 metres and Banksia species from a height of at least 3 metres will be considered; and/or
- Trunk diameter of at least 160 millimetres, measured 1m from the ground; and/or
- Average canopy diameter of at least 4 metres; and/or
- Any other species likely to be a remnant or regrowth local native tree with a height or canopy width deemed significant by the City; and/or
- Established trees that are significant from an Aboriginal Heritage perspective. These can include Nuytsia floribunda (Western Australian Christmas Tree); and/or
- Any mature specimens that provide habitat or food for local fauna. For example, Banksia and Hakea are known food sources for the Carnaby's Black Cockatoo.
- **1.2** This will not apply to Development Assessment Panel applications. The development application fee shall be reduced by \$200.00 per development application;
- 2. SUPPORTS Administration to continue the pre-lodgement consultation service until the end of the 2025/26 financial year for homeowners, developers and designers to receive advice from a member of the City's Design Review Panel on how they can improve energy efficiency in their design and retain significant trees in their design; and
- 3. SUPPORTS Administration to expand the existing GreenTrack Priority Assessment Process to include proposals for single houses, grouped and multiple dwellings, commercial and mixed use development, including alterations and additions, that retain significant trees. This would not apply to applications being considered by the Development Assessment Panel.

PURPOSE OF REPORT:

The purpose of this report is to:

- 1. Update Elected Members on the existing GreenTrack incentive program;
- 2. Seek authorisation for Administration to expand the GreenTrack incentive program to promote and encourage the retention of trees which are deemed to be 'significant'. This would apply to development applications for new single houses, grouped dwellings, multiple dwellings, commercial and mixed use developments, including proposals for additions that meet certain thresholds; and
- 3. Obtain Council's approval for an amendment to the Fees and Charges 2024/2025, as detailed in Attachment 1. This relates to development applications for development types identified in item 2 above where a Significant Tree is proposed to be retained.

DELEGATION:

Section 6.16 of the *Local Government Act 1995* requires Council to adopt by Absolute Majority an amendment to the to the Schedule of Fees and Charges 2024/2025.

BACKGROUND:

Green Track Program

In line with the City's <u>Sustainable Environment Strategy 2019-2024</u> (SES), the City has advocated for higher environmentally sustainable design (ESD) standards for new builds and retrofits to both State and Federal Governments. This is because there is an absence of a State Government led, consistent approach to providing ESD standards in planning frameworks relevant to single house, grouped dwelling and commercial developments in Western Australia.

At its Ordinary Meeting of 21 November 2023 Council resolved the following:

- 1. APPROVES BY ABSOLUTE MAJORITY, in accordance with Section 6.16 of the Local Government Act 1995, to adopt the following amendment to the Schedule of Fees and Charges 2022/2023 and as shown in red text in Attachment 1:
 - 1.1 To reduce development application fees for Single House and Grouped Dwelling proposals, including alterations and additions, that submit a Lifecycle Assessment Report in accordance with Local Housing Objectives of Policy No. 7.1.1 – Built Form. The development application fee shall be reduced by the cost incurred by the proponent to obtain the Life Cycle Assessment Report, capped at a maximum reduction of \$200.00 per development application; 2.
- 2. SUPPORTS Administration to implement a trial pre-lodgement consultation service until the end of the 2023/24 financial year for homeowners, developers and designers to receive advice from a member of the City's Design Review Panel on how they can improve energy efficiency in their design; and
- 3. SUPPORTS Administration to implement a Priority Assessment Process where Single House and Grouped Dwelling proposals submit an eligible Lifecycle Assessment Report in accordance with Local Housing Objectives of Policy No. 7.1.1 Built Form.

The City's GreenTrack Program was developed to encourage more people to construct energy and resource efficient homes by incorporating ESD principles. It was launched in February 2024.

Protection of Tree Canopy on Private Land

Perth has the lowest tree canopy coverage in Australia and is continuing to see a loss of existing trees as part of new developments and within the public realm. This tree canopy loss is being accelerated due to the spread of polyphagous shot-hole borer. Currently the planning framework provides limited controls for the retention of existing trees and the provision of new tree canopy.

Through the ongoing review of its local planning and policy framework there is the opportunity for the City to investigate new mechanisms to improve Vincent's urban canopy, and to continue to be a leader in advocating for improved urban greening and ESD through new developments.

At its meeting on <u>19 March 2024</u>, Council adopted Mayor Xamon's Notice of Motion (NOM) that seeks to protect more tree canopy on private land. The NOM is as follows:

- 1. NOTES the critical role that tree canopy plays in making cities liveable, reducing the urban heat island effect and providing a habitat for local flora and fauna; and
- 2. REQUESTS that the City:
 - 2.1 Prioritises the progress of planning controls to ensure greater protection of trees and canopy provision on private land; and
 - 2.2 Advocates to the Western Australian Planning Commission and Minister for Planning for greater protection of trees on private land.

Resolution 2.1 – Investigation of Planning Controls

Administration has undertaken a review of existing measures that local, state and territory governments across Australia, as well as several international governments, have undertaken to address the loss of trees on private land.

This has identified that while there are some existing planning controls that are available to ensure the protection and enhancement of tree canopy on private property, there are also barriers to implementing these measures.

Based on its review Administration recommends a multi-phased approach to protecting trees and improving urban canopy on private land, including a short term and medium to long term response:

- <u>Short Term</u> This is a combination of tree protection measures under the Trees of Significance Policy and incentives for the retention of trees on private property through an expansion of the GreenTrack program.
- <u>Medium to Long Term</u> This would consist of providing additional incentives and tree protection guidance and provisions throughout the City's planning framework. This includes amending the City's Policy No. 7.1.1 – Built Form (Built Form Policy) and the current review of the Local Planning Strategy and Local Planning Scheme No. 2 (LPS2).

Any provisions and incentives would also need to be supported by obtaining improved data and mapping collection for tree canopy.

Administration is proposing to expand the existing GreenTrack program to include development applications (DA) where proponents seek to retain a tree which meets the following definition of a 'Significant Tree':

- Healthy specimens with ongoing viability; and
- Species is not included on a National, State or local area weed register; and
- Height of at least 4 metres. Xanthorrhoea (grass tree) species from a height of at least 1.2 metres and Banksia species from a height of at least 3 metres will be considered; and/or
- Trunk diameter of at least 160 millimetres, measured 1m from the ground; and/or
- Average canopy diameter of at least 4 metres; and/or
- Any other species likely to be a remnant or regrowth local native tree with a height or canopy width deemed significant by the City; and/or
- Established trees that are significant from an Aboriginal Heritage perspective. These can include Nuytsia floribunda (Western Australian Christmas Tree); and/or
- Any mature specimens that provide habitat or food for local fauna. For example, Banksia and Hakea are known food sources for the Carnaby's Black Cockatoo.

This definition has been modelled off the R Codes definition of a 'Significant Existing Tree', but expanded to included reference to trees that are significant from an Aboriginal Heritage perspective, or that provide habitat and food for local fauna.

This would support the retention of existing tree canopy on private properties as part of developments being designed.

Proponents would be eligible for a reduction in DA fees, have access to a free pre-lodgement consultation session with the City's DRP Landscape Architect, and have a prioritised development assessment.

Resolution 2.2 – Advocating to State Government

Since the March Council Meeting, Administration has been advocating for greater tree protection as part of attending meetings of the WALGA Planning Advisory and Urban Forrest Working Groups and Perth Inner-City Group (PICG) meetings. This work has included collaborating with other planning units in the PICG in the preparation of briefing and scoping papers.

It is expected that the Department of Planning, Lands and Heritage will release the draft Urban Forest Strategy for Perth and Peel by the end of the year. The City made a submission in respect to this draft Strategy.

DETAILS:

Existing GreenTrack Initiative for ESD

Since the launch of GreenTrack in February 2024:

- <u>Uptake in GreenTrack</u> A total of 14 development applications for Single House and Grouped Dwellings, including for alterations and additions, have been lodged with a Life Cycle Assessment (LCA) to receive a prioritised assessment. This represents 22 percent of all Single House and Grouped Dwelling development applications received since February.
- <u>Improved ESD Outcomes</u> GreenTrack applications have achieved the following outcomes by meeting the City's Built Form Policy objectives relating to ESD:
 - <u>Improved Global Warming Potential</u> Applications submitted with an LCA achieved an average 74% saving of global warming potential against Perth statistical average residences (this exceeds the Built Form Policy target of 50%).
 - <u>Improved Net Fresh Water Use</u> Applications submitted with an LCA achieved an average 53% saving of net freshwater use saving against Perth statistical average residences (exceeding the Policy target of 50%).
- <u>Prioritised Assessment</u> The City has met all agreed timeframes set under the GreenTrack prioritised assessment initiative. The first assessment of all GreenTrack applications have been completed within 10 days of lodgement and amended plans have all been assessed within 5 days of their submission. Prioritisation of GreenTrack applications has not impacted the approval of other DA's in the system, of which 98% were determined within statutory and agreed timeframes in 2023/24.
- <u>DRP Advice</u> Five Green Design appointments have been held since February 2024. This is a free one-hour consultation service with a member from the City's DRP with ESD expertise. Two of these prelodgement appointments resulted in development applications being lodged under the GreenTrack assessment stream. The total cost of providing free Green Design appointments resulted in a cost to the City of \$2,200.00. It is proposed to extend this initiative until the end of the 2025/26 financial year.

Indicative expenditure estimates presented to Council at its meeting on <u>21 November 2023</u> predicted discounts to application fees would result in a loss of revenue of \$5,200 per year and the cost of providing free Green Design appointments would be between \$2,860 and \$10,120.

The Council resolution on 21 November 2023 supported Administration to implement a trial pre-lodgement consultation service until the end of the 2023/24 financial year.

Proposed Expansion of GreenTrack for Tree Retention

It is proposed to expand the City's GreentTrack initiative to support retention and designing around existing trees.

The City's Built Form Policy and recent changes to the R Codes have made progress in recent years through the inclusion of standards that require tree planting and deep soil areas for new developments.

The R Codes also provide for reduction in landscaping requirements for applicants that retain mature trees.

To further promote the retention of mature trees, Administration proposes to expand the existing GreenTrack program to provide planning, advisory and financial incentives.

The incentives would apply to new single houses, grouped dwellings, multiple dwellings, commercial development and mixed-use development (including additions).

The program will not apply to developments which are being considered under the Development Assessment Panel (DAP) pathway. This is due to the complexity of DAP applications and the limited ability for the City to reasonably expedite assessments.

This would apply to existing trees that meet the City's definition of a 'Significant Tree' that is outlined above.

The expansion of the GreenTrack initiative would extend the existing incentives for ESD to tree retention. This would include the following:

1. Pre-Lodgement DRP Advice

The existing GreenTrack program provides a free one-hour consultation service with a member from the City's DRP with ESD expertise.

Administration proposes to expand this service to include pre-lodgement advice from the City's DRP Landscape Architect to inform how new developments could be designed to retain existing trees on site.

This initiative would cost the City a maximum of \$440.00 per consultation.

DRP advice for the retention of trees would apply to new single houses, grouped dwellings, multiple dwellings, commercial development and mixed-use developments. Proposals for additions with a cost of development of \$50,000 or more will also be eligible to use this service.

2. Discounted Development Application fees

The existing GreenTrack program provides for a discount of DA fees of up to \$200.00 to reimburse the cost of obtaining an LCA.

Administration proposes to expand this service to applications that have been designed to retain trees that meet the City's definition of a Significant Tree, and where the new development can be demonstrated to directly result in the tree's retention.

This would apply to all new single houses, grouped dwellings, commercial developments, as well as proposals for additions with cost of development of \$50,000 or more will also be eligible to receive this refund.

Administration would secure the ongoing retention of Significant Trees through conditions of approval in where the tree proposed for retention is tied to the acceptability of certain departures under the planning framework or where the applicant agrees to a condition.

The development application fee reduction requires an amendment to the City's Fees and Charges 2024/2025 Schedule, as shown in red text in **Attachment 1**.

3. Priority Assessment of Development Applications

The existing GreenTrack program provides that DA for all single house and grouped dwelling development applications, including for alterations and additions, that are submitted with a LCA would be offered a prioritised assessment.

This includes:

- Prioritising first assessment of an application, within 10 days of a complete application being submitted; and
- Prioritising assessment of amended plans and/or additional information submitted following a request for further information, within 5 days of its submission.

Administration proposes to expand this prioritised assessment to apply to developments that propose the retention of Significant Trees. The introduction of this would mean such proposals would be prioritised for assessment over other applications in the City's system.

This pathway would apply to single houses, grouped dwellings and to commercial developments, as well as additions exceeding a development cost of \$50,000. This prioritised assessment pathway would not apply to applications being considered under the Development Assessment Panel Pathway.

Administration would ensure that the tree can be retained by assessing if development is encroaching on the tree protection zone or impact to the tree canopy.

CONSULTATION/ADVERTISING:

Consultation for expansion of GreenTrack

The existing GreenTrack program has been promoted to homeowners, builders, developers and other industry professionals through website content, information sheets, social media, industry events and general advice provided over the phone and through pre-lodgement meetings to encourage developers to uptake.

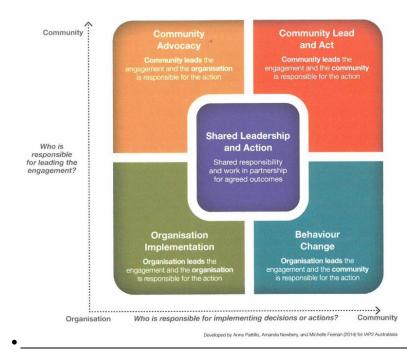
This would be expanded, and existing context updated to include information about the incentives applicable to proposals that incorporate the retention of significant trees.

During the consultation period, Administration will also communicate the review of the Trees of Significance Policy and the proposed benefits that this pathway provides to owners of trees deemed significant.

Amendment to Fees and Charges 2024/2025

Public notice of the amendment to fees and charges are required to be made in accordance with Section 6.19 of the *Local Government Act 1995*. This will involve a:

- notice published on the City's website;
- notice posted to the City's social media;
- notice published on the City's Business E-News
- notice published in the local newspapers; and
- notice at the City's Administration and Library and Local History Centre.



Organisation Implementation

Organisations lead engagement and seek input, shape the policies, projects and services for which they are responsible. This is a familiar and traditional approach to policy development, project management and service delivery.

Tension: People feel forced leading to an unresponsive process.

Mitigation: Increasing the level of influence, and implementing a transparent, robust process.

Your organisation has the legitimacy to lead and implement

A robust process to engage with the community and stakeholders

Behavioural Change

Organisations lead the conversation and identify the potential contributions to behavioural change.

Tension: There is no collective "why"/feeling forced/judged, undesirable impact/cost to make the change. **Mitigation:** To build the collective before the change becomes a requirement.

Pursuit and achievement of the object of engagment cannot be achieved without the action of stakeholder, partners, communities or individuals

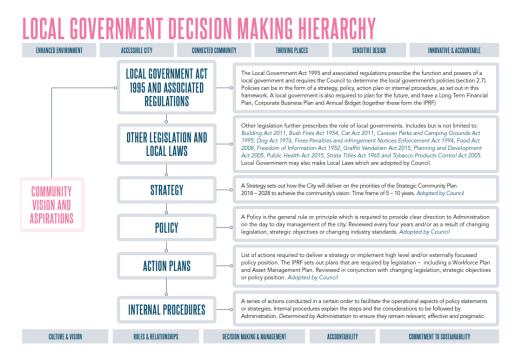
Testing is a key component

LEGAL/POLICY:

- Local Government Act 1995;
- Planning and Development Act 2005;
- Planning and Development (Local Planning Schemes) Regulations 2015; and
- Planning and Development Regulations 2009.

In accordance with the City's Policy Development and Review Policy, GreenTrack is covered under internal procedures.

In accordance with section 6.16 of the *Local Government Act 1995* approval by an absolute majority of Council is required to amend the Schedule of Fees and Charges.



RISK MANAGEMENT IMPLICATIONS

Low: It is low risk for Council to support planning initiatives to protect and promote the retention of significant trees in new developments.

STRATEGIC IMPLICATIONS:

This is in keeping with the City's *Strategic Community Plan 2022-2032*:

Enhanced Environment

Our urban forest/canopy is maintained and increased. We have minimised our impact on the environment.

Connected and Healthy Community

We protect, improve and promote public health and wellbeing within Vincent.

Thriving Places

We encourage innovation in business, social enterprise and imaginative uses of space, both public and private.

Sensitive Design

Our planning framework supports quality design, sustainable urban built form and is responsive to our community and local context.

Innovative and Accountable

We deliver our services, projects and programs in the most inclusive, efficient, effective and sustainable way possible.

We embrace good ideas or innovative approaches to our work to get better outcomes for Vincent and our community.

SUSTAINABILITY IMPLICATIONS:

This is in keeping with the following key sustainability outcomes of the *City's Sustainable Environment Strategy 2019-2024.*

Urban Greening and Biodiversity

PUBLIC HEALTH IMPLICATIONS:

This is in keeping with the following priority health outcomes of the City's Public Health Plan 2020-2025:

Increased mental health and wellbeing

FINANCIAL/BUDGET IMPLICATIONS:

Expenditure Sources

A DA fee income of \$430,000.00 was budgeted for the 2024/25 financial year.

The City has received \$179,000.00 in development application fees within quarter one of the financial year. This equates to 54 percent of the budgeted income.

The operating budget for Design Review Panel expenditure is \$70,000.00.

The expenditure at the end of quarter one of the financial year was \$13,230.00, noting an upward trend of items being presented to DRP.

The cost of the advisory service would be taken from the City's DRP operational budget. Administration may seek additional budget as part of budget review and preparation, depending on the uptake of this service. The surplus of DA fee revenue would offset this expense.

The loss of revenue from a reduction of fees is provided in greater detail below. This would be absorbed in fees received for the lodgement of development applications, given the City is anticipated to exceed budget income for development applications.

The uptake in the proposed financial initiatives cannot be confidently predicted given the services would be the first of their kind. The existing GreenTrack program has demonstrated that the incentives can be accommodated within the operating budget.

It is recommended the services are put in place on a trial basis until the end of the 2025/26 financial year, at which time the City can review the uptake in the service and subsequent financial impact to inform the next financial year's budget.

Indictive Expenditure

1. Free Design Advisory Service

The cost of this service to the City would be \$440.00 per session held, which includes one-hour preparation time and one-hour session with an applicant. This is based on the remuneration paid to DRP members per hour in accordance with the DRP Terms of Reference.

Five pre-lodgement Green Advice meetings have been held across eight months since GreenTrack was launched. The total expenditure over this period has been \$2,200.00.

If there were two Green Advice meetings for tree retention per month based on uptake, the total expenditure would be \$10,560.00 per annum.

2. Financial Incentive of Discounting Development Application Fee

Since February 2024, a total of 20 percent of all single house and grouped dwelling development applications have been lodged as GreenTrack applications.

The submission of LCAs for single house and grouped dwelling proposals over the last three financial years is shown in the below table. There has been a total of 523 DA's submitted for single house, grouped dwelling, multiple dwelling and commercial developments, with a cost of development over \$50,000.00.

Since the launch of GreenTrack, 20 percent of eligible development proposals have been lodged through the GreenTrack pathway. Based on this uptake and if 20 percent of eligible development proposals were to uptake the service for tree retention and a maximum fee reduction of \$200.00 was applied to each of these applications, there would be an average of \$6,973.00 loss of revenue per year.

The average development application fee for single house, grouped dwelling, multiple dwelling and commercial development proposals with a cost of development over \$50,000.00 over the last three financial years was \$1,502.00. The average income for these development applications over each of the last three financial years was \$261,280.00.

Based on the above figures the reduction of development application fees would represent a 2.7 percent loss in revenue.

Financial Year	Total No. of Single House, Grouped Dwelling, Multiple Dwelling & Commercial developments determined with a cost of development >\$50,000.00	Loss of revenue if 20% of DA fees were reduced by \$200.00
2021/22	222	\$8,880.00
2022/23	141	\$5,640.00
2023/24	160	\$6400.00

The proposed incentive seeks to increase the uptake in the applications submitted with a LCA or retention of existing trees, resulting in a likely increase in loss of revenue.

The uptake in this service cannot be predicted given the service would be the first of its kind in the State. It is recommended the service is put in place on a trial basis until the end of the 2025/26 financial year, at which time the City can review the uptake in the service and subsequent financial impact while considering the next budget.

3. Priority Assessment of Development Applications that Retain a Significant Tree

There would be no financial/budget implications for this initiative given it relates to Administration's internal process changes only.

COMMENTS:

The City of Vincent was the first local government in Australia to launch the GreenTrack priority assessment service for residential DA's.

Since launching, the innovative approach has successfully balanced the incorporation of ESD into single house and grouped dwelling proposals, while reducing financial barriers and assessment timeframes.

The expanded GreenTrack incentives would deliver sustainably designed dwellings and encourage greater tree retention through a streamlined approval process.

The planning initiatives to support the retention of trees would have a positive impact on the City of Vincent and local community.

The expansion of GreenTrack is one of the first initiatives that Administration is proposing to address Mayor Xamon's NOM and the strategic focus area of the City's Corporate Business Plan for the greater retention of existing tree canopy on private properties.

FEES AND CHARGES 2024/25



	Methodology	2023/24	2024/25	G S T	Reference (Act, Regulation, Local Law, Policy)	Fee Comparison % Change
BUILDING AND PLANNING						
BCITF Fee		for all works v	of construction works, alued at more than 20,000	N	Building and Construction Industry Training Fund and Levy Collection Act 1990	
SWIMMING POOL SAFETY BARRIER INSPECTION FEE						
Mandatory periodic pool safety barrier inspections including re-inspections of non-compliant pool barriers	per 4 year cycle	\$ 233.80	\$ 240.80	Ν	Building Regulations	3%
Mandatory periodic pool safety barrier inspections including re-inspections of non-compliant pool barriers	Per year	\$ 58.45	\$ 60.20	Ν	2012 r53(2)	3%
Swimming Pool re-inspection due to incomplete/unsatisfactory work	per hour	\$ 110.00	\$ 110.00	Ν	Local Govt. Act 1995 S6.16	0%
New Pools - initial pool safety barrier inspection and report, including re- inspections of non-compliant barriers	per service	\$ 205.00	\$ 211.15	Ν	Local Govt. Act 1995 S6.16	3%
Request for out-of-cycle swimming pool inspection as part of a property sale. Inspection includes inspection report.	per service	\$ 205.00	\$ 211.15	Ν	Local Govt. Act 1995 S6.16	3%
REQUEST FOR TECHNICAL ADVICE or ADDITIONAL BUILDING	SURVEYING SE	RVICES				
Item 1. Request to provide certification of unauthorised building work - Class 1 and 10 buildings, including inspections, desktop assessment and issuing of a BA18 Certificate of Building Compliance.	per service	\$ 605.00	\$ 605.00	Y		0%
Item 2. Request for provision of building surveying advice - Class 1 and 10 buildings, including construction inspection, consultations, desktop assessments and reports.	per hour	Refer to hourly rate	Refer to hourly rate	Y		
Item 3. Request for inspection of existing Class 2 - 9 buildings to assess compliance with disability access and National Construction Code (NCC) requirements, and/or essential fire safety services maintenance audit, including desktop assessments, consultations, site inspections and report.	per hour	Refer to hourly rate	Refer to hourly rate	Y	Local Govt. Act 1995 S6.16	
Item 4. Level 1 Building Surveyor - per hour	per hour	\$ 115.00	\$ 118.00	Y		3%
Item 5. Level 2 Building Surveyor - per hour	per hour	\$ 99.00	\$ 102.00	Y		3%
Item 6. Assistant Building Surveyor/Technician - per hour Preliminary Strata Inspection and Report	per hour per unit	\$ 83.64 \$ 110.00	\$ 86.00 \$ 113.00	Y N		3% 3%
Preliminary Strata Inspection and Report - Archive Search Fee	per unit	\$ 15.00		N		0%
FEES FOR PLANNING SERVICES						
Determining a development application (other than for an extractive industry) where the development has not commenced				Ν		
Determining a development application (other than for an extractive industry) where the development has not commenced				N		
Determining a development application (other than for an extractive industry) where the development has commenced or been carried				N		
Determining a development application for an extractive industry where the development has not commenced or been carried out				Ν		
Determining a development application for an extractive industry where the development has commenced or been carried out				N		
Determining an application to amend development approval				N		
Determining an application to cancel development approval			ee in accordance with	N	Planning and	
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use, where the change or the alteration, extension or change has not commenced or been carried out			and Development 2009, Schedule 2	N	Development Regulations 2009	
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use, where the change or the alteration, extension or change has commenced or been carried out				N		
Providing a Zoning Certificate or Replying to a property settlement questionnaire	per property			N		
Providing written advice of Single House exemption from planning approval	per property			Ν		
Providing written planning advice	per property	1		N	Ì	

	FEES AND CHARG	GES 2	2024/25					4
	Methodology		2023/24		2024/25	G S T	Reference (Act, Regulation, Local Law, Policy)	Fee Compariso % Change
BUILDING AND PLANNING								
Planning scheme amendments, structure plans, activity centre plans or ocal development plans						N		
*Maximum fee eligible to reduced for single houses and grouped dwe accordance with the Local Housing Objectives of Policy No. 7.1.1 - Built Report, capped at a maximum reduction of \$20	Form. The fee shall I	be re	duced by the	cost ir	ncurred by the pro	opon	ent to obtain a Life Cyc	
*Maximum fee eligible to be reduced for single houses, grouped and mu The fee shall be reduced by a maximum of \$200.00 per development app under the		ructio	on cost of \$50	,000 o				
FEES FOR PLANNING SERVICES (continued)	Development Addee		ner anor paan	luy.				
A DAP application where the estimated cost of the development is not less than \$3 million and less than \$7 million	S					N		
A DAP application where the estimated cost of the development is not less than \$3 million and less than \$7 million	3					N		
A DAP application where the estimated cost of the development is not less than \$10 million and less than \$12.5 million	s					N		
A DAP application where the estimated cost of the development is not less than \$12.5 million and less than \$15 million	3	т	he maximum fe	ee in a	accordance with	N	Planning and	
A DAP application where the estimated cost of the development is not less than \$15 million and less than \$17.5 million	3		the Planning	and D Assess	evelopment sment Panels)	N	Development (Development Assessment Panels)	
A DAP application where the estimated cost of the development is not less than \$17.5 million and less than \$20 million	3			N	Regulations 2011			
A DAP application where the estimated cost of the development is \$20 million or more				N				
An application under regulation 17 for reconsideration of an application						N		
GENERAL PLANNING FEES		1						
ssue of written heritage Advice	per property	\$	91.70	\$	94.45	Y		3%
ssue of heritage advice - Involves preliminary heritage check	per property	\$	143.80		148.11	Ŷ	Local Govt Act 1995 S6.16	3%
ssue of heritage advice - Involves full heritage assessment	per property	\$	200.59	\$	206.60	Y	30.10	3%
Providing a subdivision clearance not more than 5 lots						Ν		
Providing a subdivision clearance more than 5 lots but not more than 195		TI			accordance with		Planning and	
ots			the Planning Regulations			Ν	Development Regulations 2009	
Providing a subdivision clearance more than 195 lots			Regulations	2003,		Ν	Regulations 2003	
- Subdivision inspection fee (applicable only where re-inspection is required) per re-inspection	\$	100.00	\$	100.00		Planning and Development Regulations 2009 S49	0%
Cash in lieu payment for car parking	per car parking bay, or part thereof	\$	5,626.80	\$	5,795.60	N	Local Govt. Act 1995 S6.16	3%
Section 40 Liquor Licensing Certificate		\$	73.00	\$	73.00	Ν		0%
Percentage for Public Art Threshold Value		\$	1,137,864	\$	1,185,654			4%
Change of Property Numbering & Addressing Application		\$	105.00	\$	105.00	Ν		0%
Development Application Pre-Lodgement Fee (max of 2 DRP meetings only) Commercial Partitioning Application		\$ \$	705.00	\$ -	705.00	Y N	Local Govt. Act 1995 S6.16	0%
Space marking & Signage of car share space	per car bay	\$		\$	800.00	Ν		0%
Aking good of car bays after cessation of use for car sharing	per car bay	\$	700.00	\$	700.00	Ν		0%
Vlail out fees	per mail out	\$	2.00	\$	2.00	N	Planning and	0%
	letter	Ľ	0	1			Development	
GENERAL FEES Application for a boundary fence that is not recognised as a 'sufficient		\$	97.70	\$	97.70	N		0%
							Local Govt. Act 1995	00/
ence' in the Fencing Local Law Retrospective application for a boundary fence that is not recognised as a sufficient fence' in the Fencing Local Law		\$	195.40	\$	195.40	Ν	S6.16	0%
ence' in the Fencing Local Law Retrospective application for a boundary fence that is not recognised as a sufficient fence' in the Fencing Local Law Administration and Advertising planning related matters not req		appl	lication - Low	/ Impa	act		S6.16	
Tence' in the Fencing Local Law Retrospective application for a boundary fence that is not recognised as a sufficient fence' in the Fencing Local Law Administration and Advertising planning related matters not reques 500 mail out letters 501 mail out letters				lmpa \$		N Y Y	S6.16	0%

1.

9.3 ROAD DEDICATION OF RIGHT OF WAY LOT 66 ON DIAGRAM 4096, LEEDERVILLE

Attachments:

- Survey Plan Lot 66 Diagram 4096 🗓 🛣
- 2. Certificate of Title 2748-736 Lot 66 On Diagram 4096 🗓 🛣
- 3. Cancelled Certificate of Title 1054-346 Lot 66 On Diagram 4096 Partial Closure of Right of Way J

RECOMMENDATION:

That Council:

- 1. REQUESTS the Minister for Lands to dedicate as a road Lot 66 on Diagram 4096 as shown in Attachment 1, comprised in Certificate of Title Volume 2748 Folio 736 as shown in Attachment 2, pursuant to section 56(1)(c) of the Land Administration Act 1997 (LAA) subject to the Chief Executive Officer:
 - 1.1 Providing public notice seeking submissions on the proposal to dedicate Lot 66 on Diagram 501 pursuant to section 56(1)(c) of *Land Administration Act 1997* and Regulation 8 of *Land Administration Regulations*; and
 - 1.2 Considering and responding to any submissions or objections received.

PURPOSE OF REPORT:

For Council to consider the dedication of the right of way adjacent to Oxford Street, Leederville, known as Lot 66 on Diagram 4096, as a road pursuant to section 56(1)(c) of the Land Administration Act 1977 (LAA).

DELEGATION:

Section 56(1)(c) of the LAA sets out that a Local Government may request the Minister for Lands to dedicate as road land that comprises a private road of which the public has had uninterrupted use for a period of not less than 10 years. The *Local Government Act 1995* defines 'Local Government' as the Elected Members unless otherwise delegated. This function has not been delegated.

BACKGROUND:

At the original time of its dedication, a privately owned ROW extended from Oxford Street to the south and to the east in a L shape (see below). In 1951, the eastern portion of the freehold ROW lot was closed, and the land was absorbed into the strata at 663 Newcastle Street, as shown in the cancelled Certificate of Title 1054-346 (Attachment 3).

Nicher Contraction	Application 2146/1951 The postion of the within land marked ROW and hatchused
2	blue on the plan hereon has been closed.
53 51 5 55 145 3 Dia 138 4096	JAB 640
344 Loc A 2 closed See App. 2146 1951	
Ste 250 7 25 8	CANCE THE P

The western portion of the ROW was transferred in 1951 to the current owners, who are believed to be deceased, and has remained in private ownership since.

During the development of the <u>Leederville Town Centre Place Plan</u> (the Place Plan), Lot 66 on Diagram 4096 was identified as a privately owned (freehold) right of way which for all intents and purposes has been operating as a public thoroughfare for many years, connecting Oxford Street, Leederville with the privately owned car parks at 663 Newcastle Street, Leederville.



Action 4.7(a) of the *Place Plan* reads:

Request the Minister of Lands acquire the right of way linking Oxford Street to the strata lots at 663 Newcastle Street.

Action 4.7 of the Place Plan identifies the opportunity to improve the pedestrian amenity of the ROW and continue any improvements into the Strata-owned portion of the laneway. Administration has begun discussions with the 663 Newcastle strata owners to collaborate on this opportunity and tie any improvements in with the Frame Court car park redevelopment.

DETAILS:

S56 LAA & Reg 8 Land Administration Regulations 1998 (LAR) process

Administration is proposing to request that the Minister for Lands considers dedication of Lot 66 on Diagram 4096 comprised in Certificate of Title Volume 2748 Folio 736 (ROW Lot 66) as a road under section 56 of the LAA. This section allows the dedication of a private road which the public has had uninterrupted use of for a period of not less than 10 years.

The LAA defines a private road to include "...alley, court, lane, road, street, thoroughfare or yard on alienated land... which is not dedicated... is shown on a plan or diagram... and which forms a common access to land...".

A review of aerial imagery shows that between 1965 and 2024, ROW Lot 66 formed an accessway from Oxford Street into three privately-owned car parks / loading areas fronting onto Oxford Street, Newcastle Street and to the rear of 112-124 Oxford Street, Leederville.

Administration is satisfied that the dedication of ROW Lot 66 would not impact on adjoining properties and would not result in the loss of vehicle access to any adjoining properties. Based on aerial imagery Administration is comfortable that since at least 1965, the strata at 663 Newcastle Street and the owners of 112-124 Oxford Street, Leederville and their predecessors have been the primary landowners who have enjoyed the benefit of ROW Lot 66.

Administration considers that there is sufficient evidence to show that use of ROW Lot 66 has been used for vehicle access since 1965 and that this would satisfy the requirements of the LAA.

Next Steps

The process requesting the Minister for Land's consent to the dedication is as follows:

- Council resolves to request the Minister dedicate ROW Lot 66 as a road pursuant to Section 56 of the LAA, subject to the City advertising the intention and considering any submissions.
- The City gives public notice for a period of 31 days of its decision to request the Minister dedicate ROW Lot 66 as a road and considers any responses to any public submissions received.
- The City gives notice to suppliers of public utility services for a period of 31 days of its decision to
 request the Minister dedicate as road ROW Lot 66 and considers any responses received from the
 public utility service providers.
- The City makes a request in writing to the Minister for Lands for ROW Lot 66 to be dedicated as a road under Section 56 of LAA and Regulation 8 of LAR which includes the following:
 - Copy of the Council report of the recommendation and minutes to dedicate as road ROW Lot 66.
 - Plan of survey, sketch plan or document to describe the dimensions of the road (Attachment 1).
 - Written confirmation that the public has had uninterrupted use of the private road for a period of not less than 10 years.
 - A description of the section or sections of the public who have had that use.
 - A description of how ROW Lot 66 has been constructed.
 - Information on land ownership. Provided on Certificate of Title (Attachment 2).
 - Copies of any submissions/objections received in response to the public notice, and the City's comments on these submissions / objections.
 - Written confirmation that the City has complied with section 56(2) of LAA.

Where a private road is dedicated as road by a Dedication Order under s.56 of LAA, compensation is not payable to **any** person with an interest in the land (including the owner of the fee simple interest in the land) nor any person who may have the benefit of an easement over the private road created under s.167A of the *Transfer of Land Act*.

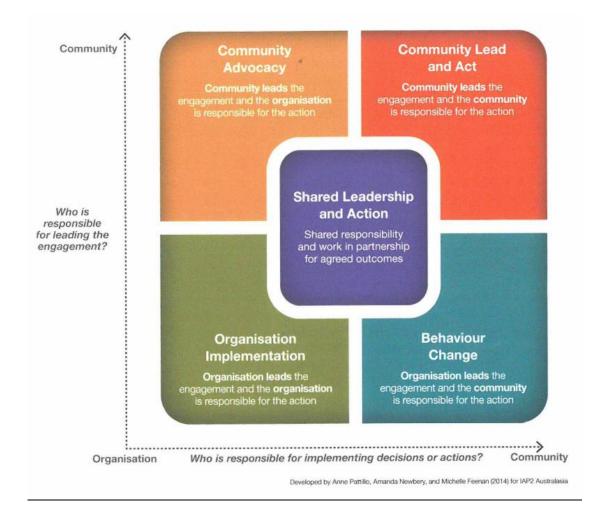
If the Minister grants the request for the dedication of ROW Lot 66 as a road, the right of way will become Crown Land owned by the State of Western Australia, with care, control and management the responsibility of the City in accordance with section 55(2) of the LAA.

CONSULTATION/ADVERTISING:

Public notice is required prior to dedication and notice to public utility services suppliers pursuant to <u>S56</u> Land Administration Act 1997 and Reg 8 of the Land Administration Regulations 1998.

Public notice will be provided for a minimum of 31 days in the following ways:

- on the City's website;
- in the local paper;
- letters to adjoining property owners; and
- on the City's Public Notice board.



Organisation Implementation

Organisations lead engagement and seek input, shape the policies, projects and services for which they are responsible. This is a familiar and traditional approach to policy development, project management and service delivery.

Tension: People feel forced leading to an unresponsive process.

Mitigation: Increasing the level of influence, and implementing a transparent, robust process.

LEGAL/POLICY:

Land Administration Act 1997

Section 56 of Land Administration Act 1997

Regulation 8 Land Administration Regulations 1998

RISK MANAGEMENT IMPLICATIONS

RISK CATEGORY	RISK APPETITE/TOLERANCE STATEMENT	DESCRIPTOR/CLARIFICATION
Activities against ratepayer values & ethics	The city has a very low risk appetite for investments and activities that do not align with the city's values.	The city has set its vision, purpose and guiding values based on the interpretation of those of the community it serves. When entering into new projects, investments and proposals, these values must be considered as one of the key consideration sets.

Council's adopted Risk Appetite & Tolerance Statements page 5.

Low: It is low risk for Council to dedicate ROW Lot 66 as a road. The dedication aligns with the pillars of Council's adopted SCP and the adopted Leederville Town Centre Place Plan.

As ROW Lot 66 is currently operating as a publicly accessible road, dedication of the lot as a road would not have a noticeable impact on the surrounding area and would not impact on adjoining landholdings which would continue to have uninterrupted vehicle access. This laneway space will be activated and support the Thriving Places and Sensitive Design pillars.

STRATEGIC IMPLICATIONS:

This is in keeping with the City's Strategic Community Plan 2022-2032:

Thriving Places

Efficiently managed and maintained City assets in the public realm.

Innovative and Accountable

We engage with our community so they are involved in what we are doing and how we are meeting our goals.

SUSTAINABILITY IMPLICATIONS:

This does not contribute to any environmental sustainability outcomes. This action/activity is environmentally neutral.

PUBLIC HEALTH IMPLICATIONS:

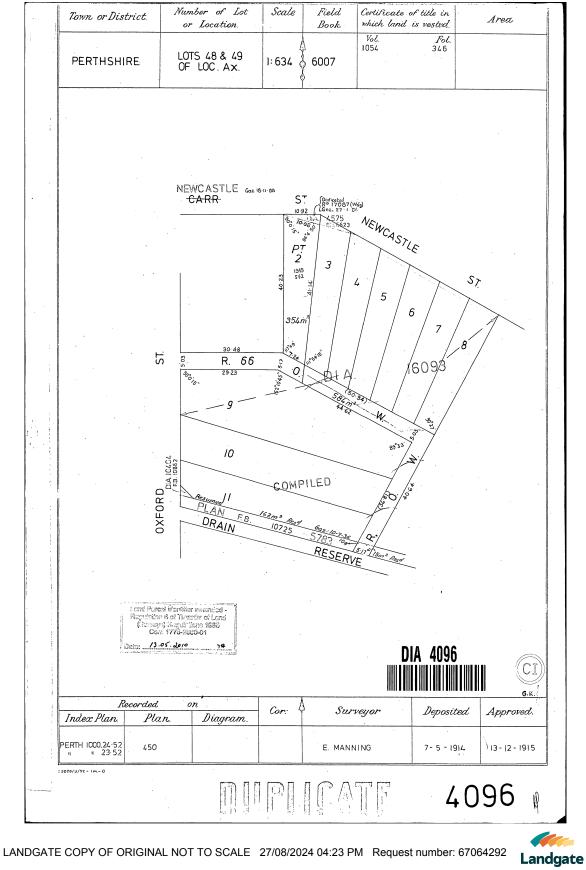
This does not contribute to any public health outcomes in the City's Public Health Plan 2020-2025.

FINANCIAL/BUDGET IMPLICATIONS:

The dedication of the road will require a nominal fee of approximately \$209 for the lodgement of the Dedication Order with Landgate. Improvements to the pedestrian amenity of the right of way following the dedication by the Minster for Lands will be considered in future budget allocations.

COMMENTS:

Administration supports the dedication of Lot 66 on Diagram 4096 as road under section 56 of the *Land Administration Act 1997* as the public has had uninterrupted use of the ROW Lot 66 for a period of not less than 10 years and the intention is to continue granting the public an accessible road. Dedication of this portion of ROW would align with the City's adopted place plan and would allow consideration of improvements to the ROW.



www.landgate.wa.gov.au

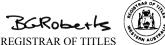
WESTERN

AUSTRALIA

TITLE NUMBER Volume Folio 2748 736

RECORD OF CERTIFICATE OF TITLE UNDER THE TRANSFER OF LAND ACT 1893

The person described in the first schedule is the registered proprietor of an estate in fee simple in the land described below subject to the reservations, conditions and depth limit contained in the original grant (if a grant issued) and to the limitations, interests, encumbrances and notifications shown in the second schedule.



LAND DESCRIPTION:

LOT 66 ON DIAGRAM 4096

REGISTERED PROPRIETOR: (FIRST SCHEDULE)

CHARLES STEWART OF 9 VICTORIA PARADE, CLAREMONT ADA ESTHER STEWART OF 9 VICTORIA PARADE, CLAREMONT WILLIAM LEOPOLD PATTERSON OF 12 WRIGHT STREET, EAST PERTH HELEN THOMSON PATTERSON OF 12 WRIGHT STREET, EAST PERTH VERNON MORSE HARROLD OF 28 BULWER STREET, PERTH MARA HARROLD OF 28 BULWER STREET, PERTH AS TENANTS IN COMMON IN EQUAL SHARES

(T T7444/1951) REGISTERED 18/4/1951

LIMITATIONS, INTERESTS, ENCUMBRANCES AND NOTIFICATIONS: (SECOND SCHEDULE)

1. THE LAND THE SUBJECT OF THIS CERTIFICATE OF TITLE EXCLUDES ALL PORTIONS OF THE LOT DESCRIBED ABOVE EXCEPT THAT PORTION SHOWN IN THE SKETCH OF THE SUPERSEDED PAPER VERSION OF THIS TITLE. SEE VOLUME 1054 FOLIO 346

Warning: A current search of the sketch of the land should be obtained where detail of position, dimensions or area of the lot is required. Lot as described in the land description may be a lot or location.

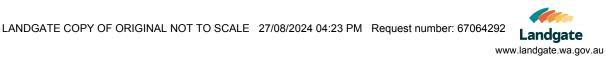
-----END OF CERTIFICATE OF TITLE------

STATEMENTS:

The statements set out below are not intended to be nor should they be relied on as substitutes for inspection of the land and the relevant documents or for local government, legal, surveying or other professional advice.

SKETCH OF LAND: PREVIOUS TITLE: PROPERTY STREET ADDRESS: LOCAL GOVERNMENT AUTHORITY:

D4096 1054-346 NO STREET ADDRESS INFORMATION AVAILABLE. CITY OF VINCENT



Item 9.3- Attachment 2

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	d10401/37 For encumbrances and other matters affecting the land see back.

www.landgate.wa.gov.au

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10 INFRASTRUCTURE & ENVIRONMENT

10.1 OUTCOME OF ADVERTISING AND ADOPTION OF AMENDMENTS TO COLLECTION MANAGEMENT POLICY

Attachments: 1. 15.10.2024 Library and Local History Centre Collection Management Policy CLEAN DRAFT 1

- 2. Library-and-Local-History-Collection-Policy TRACK CHANGES J
- 3. 15.10.24 241003_Library Collection Policy_Survey Analysis 🕹 🛣

RECOMMENDATION:

That Council ADOPTS the Collection Management Policy at Attachment 1

PURPOSE OF REPORT:

To present the outcome of community consultation and seek approval of the proposed Collection Management Policy at **Attachment 1**.

DELEGATION:

Section 2.7 of the *Local Government Act 1995* sets out the Role of Council as being to 'determine the local government's policies'. There is no delegation to Administration to make, review or repeal policies.

BACKGROUND:

At its 20 August 2024 Meeting, Council approved conducting community consultation of its intention to adopt/amend the Collection Management Policy.

In accordance with the City's <u>Community and Stakeholder Engagement Policy</u>, community consultation was undertaken between 12 September to 03 October 2024, for the required 21 days period.

The policy was advertised on the City of Vincent website, social media and through the following public notices:

- Perth Now Central
- Perth Voice and
- notices exhibited on the notice board at the City's Administration and Library and Local History Centre.

Administration had received 1 submission, as summarised at Attachment 3.

DETAILS:

Requirement for a documented City position (including community need or legislative requirement):

The existing policy was scheduled for review in early 2025, this was brought forward slightly to reflect the changes to the City of Vincent Library and Local History Centre service as it evolves into a modern-day library service that is in-tune with the community's needs and expectations of the service.

Additionally, the library and information industry has seen a big shift in service deliverables and expectations that have shaped how a library manages and curates a collection. There has also been a shift in the socio-political arena that has been spilling over into public libraries and it has been recommended by industry bodies to ensure collection management policies are robust and clearly defined to ensure neutrality and a balanced approach to providing credible and authoritative information and access to recreational pursuits that cater to a community that is often diverse in its needs.

Amending the policy with the proposed updates will shift the policy to align with the City's strategic business plans and the library's internal strategic objectives. This then directly informs the methodology for collection management through:

- A collection that is curated to meet the community's expectations which spans across diverse needs, interests, perspectives and beliefs.
- The collection is managed to maintain ongoing equitable access for the community to engage with digital technologies, explore their recreational pursuits, and research and learn about a wide range of topics.

Examples of current / best practice:

- Australian Library and Information Association Collection Policy Template
- Town of Victoria Park Collection Development Guidelines
- Kingston Libraries Collections Management Policy 2023
- City of South Perth Library Collection Development Guidelines
- City of Stirling Library Collection Development Policy

CONSULTATION/ADVERTISING:

The proposed policy was advertised on the City of Vincent's website as follows:

- News item on the City's website on 05 September which attracted 26 views, no public submissions were made.
- 2 x fortnightly e-news notices, on the 05 and 19 September, with 10,000+ subscribers, no public submissions were made.
- The consultation webpage was published on the Imagine Vincent website from 12 September to 03 October 2024 and was visited by 14 visitors of the public, 1 x public submission was made.

The public submission was submitted on 19 September 2024 and the comment was:

 Excellent amendments. Censorship by individuals and groups asking for the removal of materials based on race, gender, political or religious grounds is to be vigorously resisted. Typo? There are two mentions of race in Policy section 6 "promote nor engage in censorship in the selection or rejection of material based on race, gender, political, racial or religious grounds."

The library has amended the policy, section 6 to reflect the public comment by removing the repetition and it has been updated to:

 The library upholds the ALIA statement of Free Access to Information (2018) and will not promote nor engage in censorship in the selection or rejection of material based on gender, political, racial or religious grounds. Items prohibited from publication or circulation by the State of the Commonwealth Governments will be excluded from the collection.

No further consultation is required.

LEGAL/POLICY:

Section 2.7(2)(b) of the Local Government Act 1995 provides Council with the power to determine policies.

The City's <u>Policy Development and Review Policy</u> sets out the process for the development and review of the City's policy documents.

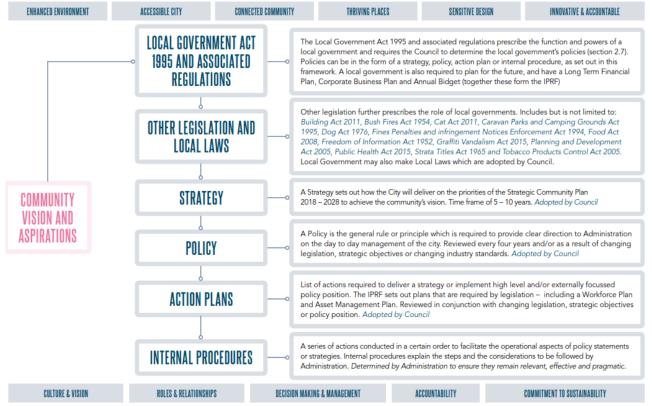
In accordance with section 2.3 of the Policy Development and Review Policy:

The purpose of a policy is to provide a general rule or principle to guide Administration and the community on the City's decision making and advocacy;

The purpose of the proposed policy is to provide a framework for the selection, acquisition, evaluation and deaccession of materials for the library and local history centre collections. This will be achieved by:

- More clearly defined parameters and objectives for the library's physical and digital collections and the curation and preservation of the City's heritage.
- Maintaining the neutrality of the collection by adopting a balanced and nuanced approach to collection management, development and resourcing.
- Upholding free access to information principles that personal beliefs and biases do not supersede
 other community members' rights to access and engage with information and content suitable to
 their personal interests or learning requirements.

LOCAL GOVERNMENT DECISION MAKING HIERARCHY



RISK MANAGEMENT IMPLICATIONS

Low: Adopting the proposed policy is low risk because it acts as a framework for managing the library and local history centre collections. With clearly defined objectives, guiding principles and purpose of the collection and its role in supporting the community for recreation and learning.

STRATEGIC IMPLICATIONS:

This is in keeping with the City's Strategic Community Plan 2022-2032:

Connected and Healthy Community

We are an inclusive, accessible and equitable City for all.

Thriving Places

Efficiently managed and maintained City assets in the public realm.

Innovative and Accountable

We deliver our services, projects and programs in the most inclusive, efficient, effective and sustainable way possible

SUSTAINABILITY IMPLICATIONS:

This does not contribute to any environmental sustainability outcomes. This action/activity is environmentally neutral.

PUBLIC HEALTH IMPLICATIONS:

This does not contribute to any public health outcomes in the City's Public Health Plan 2020-2025.

FINANCIAL/BUDGET IMPLICATIONS:

Nil

COMMENTS:

Nil

Legislation / local law requirements	Library Board (Registered Public Libraries) Regulations 1985 State And Local Government Agreement for The Provision of Public Library Services in Western Australia September 2020 Western Australian Classification Publications, Film and Computer Games Enforcement Act 1996 Local Level Agreement for the Delivery of Public Library Services, 2011 Funding Arrangement for the Delivery of Public Library Services, 2011 Censorship Act 1996 Copyright Act 1968
Relevant delegations	Please reference the clause and title of any delegations that are relevant to the policy.
Related policies, procedures and supporting documentation	D23/180812 – SoaP 2024 -25 – Library Services D23/180815 – SoaP 2024 – 25 – Local History Centre Collection Development Guidelines Strategic Community Plan 2018 – 2028 Reconciliation Action Plan Youth Action Plan 2020 – 2026 Public Health Plan 2020 – 2025 City of Vincent Access and Inclusion Plan 2022 – 2027 <u>ALIA (Australian Library and Information Association) Standards</u> and Guidelines Australian Public Libraries May 2021 WA Public Libraries Strategy 2022 – 2026 Intellectual Freedom Policy – Library Board WA

PRELIMINARY

INTRODUCTION

The City of Vincent Library and Local History Centre provides equitable opportunities for literacy, learning, social connections and cultural experiences.

This is supported through comprehensive, diverse and inclusive collections of print, non-print and digital materials that are acquired to meet the current and future community's needs and expectations.

PURPOSE

This policy will act as a framework for the selection, acquisition, evaluation and deaccession of materials for the library and local history centre collections.

OBJECTIVE

- 1. To provide equitable access and opportunities for the community to engage with literacy, learning, technology and make social connections in a safe, inclusive space;
- 2. Acquire and manage a collection that supports informal learning and recreational pursuits with relevant resources for borrowing or use in the library;

Page | 1 of 3

COLLECTION MANAGEMENT

- 3. Develop a balanced, diverse and inclusive collection that is responsive to current community needs and anticipates future needs;
- Ensure library materials are available to all library users without restriction except where legally required or based on loan conditions;
- 5. To collect, manage and preserve materials that reflect the history and heritage of the City of Vincent, including its past and present-day boundaries.

SCOPE

This policy covers all materials, technology and resources held within the City of Vincent Library and Local History Centre, including digital materials made available through online services.

POLICY PROVISIONS

DEFINITIONS

ALIA refers to the Australian Library and Information Association.

Collection refers to all materials, technology and resources held within the City of Vincent Library and Local History Centre including digital materials made available through online services.

Collection Management Guide is a supporting document for the Collection Management Policy and outlines guiding principles and management practices for developing the collection.

IFLA refers to the International Federation of Library Associations and Institutions.

POLICY

- The collection development is managed by the Collection Development Librarian. Certain areas of the collection may be delegated to other key team members who have subject, genre or resource expertise for that area. The library shall remain autonomous in its power to decide what items will be included in the collection and shall not be influenced by any outside bodies or persons except for government and legal constraints.
- 2. The collection aims to provide a balanced collection of materials on all subjects of interest/relevance to the community and represents diverse voices, maintains the accuracy of information, and upholds freedom of expression, intellectual freedom and integrity.
- 3. The purchasing of library materials will continue to improve and maintain the quality and standard of available collections. Materials are supplied by the State Library of Western Australia and supplemented by internal funding allocations to fill collection gaps and meet high borrower demand.
- 4. The Collection Management Guidelines outlines the criteria that informs the selection, de-selection and exclusion of materials. Requests for purchase will be assessed against the criteria and if not purchased those requests may be satisfied via the inter-library loan system or other formats.
- 5. Items removed from the collection will be disposed of through the library's second-hand book sales or other disposal methods as deemed appropriate.
- 6. The library upholds the ALIA statement of Free Access to Information (2018) and will not promote nor engage in censorship in the selection or rejection of material based on gender, political, racial or religious grounds. Items prohibited from publication or circulation by the State or the Commonwealth Governments will be excluded from the collection.

Page | 2 of 3

CITY OF VINCENT

COLLECTION MANAGEMENT [©]

- 7. The library will not restrict the access to information of any patron based on age except for MA15+ or R18+ material. Parents and caregivers are encouraged to set their own boundaries on what is considered appropriate materials for their children and to monitor their selection and utilisation of library materials.
- Gifts and donations are accepted if they align with the collection management criteria and with the understanding that the material becomes the property of the City which reserves the right to include or not include donated materials in its collections or to dispose of the materials as deemed appropriate.
- The library endorses the IFLA-UNESCO Public Library Manifesto (2022) and the ALIA statements; Free Access to Information (2018), Libraries and Literacies (2006) and Public Library Services (2018).
- 10. The Local History Centre houses a permanent collection of current and retrospective material in a variety of formats, including physical and digital, relating to the history of the City of Vincent.
- 11. The Local History Centre provides appropriate conditions for the storage, conservation and preservation of the physical and digital collections. Where possible, digital copies may be created to enable wider access to the material and to safeguard the original items.
- 12. The Local History Centre's collection is searchable and accessible through the online catalogue and image library. Access to the physical material is available at the Local History Centre during opening hours and is dependent on staff availability.
- 13. Digital copies of photographs in the Local History Centre's collection may be requested and supplied, dependent on copyrights and in accordance with the City's adopted Fees and Charges Schedule.
- 14. The Collection Management Guide outlines the criteria for how the Local History Centre collection is curated, managed, stored, and accessed. The local history collection development is managed by the Local History Librarian.

OFFICE USE ONLY	
Responsible Officer	Please use title only
Initial Council Adoption	DD/MM/YYYY
Previous Title	Applicable if the policy has been renamed
Reviewed / Amended	DD/MM/YYYY
Next Review Date	MM/YYYY

Page | 3 of 3

LIBRARY AND LOCAL HISTORY COLLECTION

Legislation / local law requirements <u>.ibrary Board (Registered Public Libraries) Regulations 1985</u> State And Local Government Agreement for The Provision of Public ibrary Services in Western Australia September 2020 Nestern Australian Classification Publications, Film and Computer ames Enforcement Act 1996 ocal Level Agreement for the Delivery of Public Library Services, 011 unding Arrangement for the Delivery of Public Library Services, 011 Censorship Act 1996 Copyright Act 1968 Nil Please reference the clause and title of any delegations that are **Relevant delegations** relevant to the policy. Nil Related policies, procedures and supporting documentation Public Libraries WA Framework Agreement 2010 (D20/172082). ALIA free access to information statement 2018 (D20/172196) 23/180812 - SoaP 2024 -25 - Library Services 23/180815 - SoaP 2024 - 25 - Local History Centre Collection Development Guidelines Strategic Community Plan 2018 – 2028 Reconciliation Action Plan Youth Action Plan 2020 – 2026 Public Health Plan 2020 – 2025 City of Vincent Access and Inclusion Plan 2022 - 2027 ALIA (Australian Library and Information Association) Standards and Guidelines Australian Public Libraries May 2021 VA Public Libraries Strategy 2022 – 2026 Intellectual Freedom Policy – Library Board WA

INTRODUCTION

The City of Vincent Library and Local History Centre provides equitable opportunities for literacy, learning, social connection and cultural experiences.

This is supported through comprehensive, diverse and inclusive collections of print, non-print and digital materials that are acquired to meet the current and future community's needs and expectations.

PURPOSE

To guide the development and management of the Library and Local History Collections in order to meet the needs of the community. This policy will act as a framework for the selection, acquisition, evaluation and deaccession of materials for the library and local history centre collections.

OBJECTIVE

The objectives of the Library and Local History Collections are to ensure they:

1. Cover a wide range of interests;

2. Are unbiased and uncensored; and

Page | 1 of 1

CM D20/173385

CITY OF VINCENT

POLICY PROVISIONS		
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Page 1 of 1 CM D20/173385	the community and represents diverse voices, maintains the accuracy of information, and upholds	
	Page 1 of 1 CM D20/173385	

3. The purchasing of library materials will continue to improve and maintain the quality and standard of available collections. Materials are supplied by the State Library of Western Australia and supplemented by internal funding allocations to fill collection gaps and meet high borrower demand.

4. The Collection Management Guidelines outlines the criteria that informs the selection, de-selection and exclusion of materials. Requests for purchase will be assessed against the criteria and if not purchased those requests may be satisfied via the inter-library loan system or other formats.

5. Items removed the collection will be disposed of through the library's second-hand book sales or other disposal methods as deemed appropriate.

6. The library upholds the ALIA statement of Free Access to Information (2018) and will not promote nor engage in censorship in the selection or rejection of material based on gender, political, racial or religious grounds. Items prohibited from publication or circulation by State or Commonwealth Government will be excluded from the collection.

7. The library will not restrict the access to information of any patron based on age except for MA15+ or R18+ material. Parents and caregivers are encouraged to set their own boundaries on what is considered appropriate materials for their children and to monitor their selection and utilisation of library materials.

8. Gifts and donations are accepted on the understanding that the material becomes the property of the City and if they align with the collection management criteria. Vincent Library and Local History Centre reserves the right to include or not include donated materials in its collections or to dispose of the materials as deemed appropriate by the City.

- 9. The library endorses the IFLA-UNESCO Public Library Manifesto (2022) and the ALIA statements; Free Access to Information (2018), Libraries and Literacies (2006) and Public Library Services (2018).
- 10. The Local History Centre houses a permanent collection of current and retrospective material in a variety of formats, including physical and digital, relating to the history of the City of Vincent.
- 11. The Local History Centre provides appropriate conditions for the storage, conservation and preservation of the physical and digital collections. Where possible, digital copies may be created to enable wider access to the material and to safeguard the original items.
- 12. The Local History Centre's collection is searchable and accessible through the online catalogue and image library. Access to the physical material is available at the Local History Centre during opening hours and is dependent on staff availability.
- 13. Digital copies of photographs in the Local History Centre's collection may be requested and supplied, dependent on copyrights and in accordance with the City's adopted Fees and Charges Schedule.

14. The Collection Management Guide outlines the criteria for how the Local History Centre collection is curated, managed, stored, and accessed. The local history collection development is managed by the Senior Librarian Local History.

OFFICE USE ONLY	
Responsible Officer	Manager Customer and Library Services, Branch Librarian and Senior Local History Librarian
Initial Council Adoption	27/04/2021
Previous Title	Library Collection Management Policy (3.11.1) and Local History Collection Management Policy (3.11.2)
Reviewed / Amended	27/04/2021
Next Review Date	04/2025

Page | 1 of 1

Have your say

SURVEY RESPONSE REPORT 12 September 2024 - 03 October 2024

PROJECT NAME: Library and Local History Collection Management Policy



Have your say : Survey Report for 12 September 2024 to 03 October 2024

SURVEY QUESTIONS

Page 1 of 3

Have your say : Survey Report for 12 September 2024 to 03 October 2024

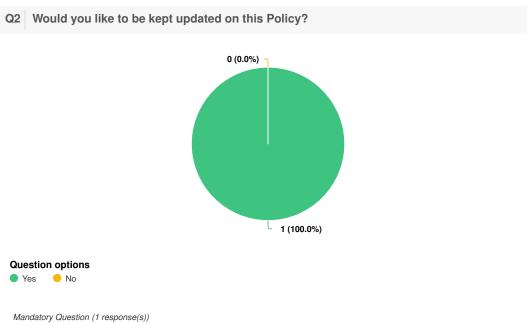
Q1 Please provide your feedback about the amended Collection Management Policy.

Screen Name Redacted	Excellent amendments. Censorship by individuals and groups asking
9/19/2024 06:38 PM	for the removal of materials based on race, gender, political, or
	religious grounds is to be vigorously resisted. Typo? There are two
	mentions of race in Policy section 6. " promote nor engage in
	censorship in the selection or rejection of material based on race,
	gender, political, racial or religious grounds".

Mandatory Question (1 response(s)) Question type: Essay Question

Page 2 of 3

Have your say : Survey Report for 12 September 2024 to 03 October 2024



Question type: Dropdown Question

Page 3 of 3

11 COMMUNITY & BUSINESS SERVICES

11.1 FINANCIAL STATEMENTS AS AT 30 SEPTEMBER 2024

Attachments: 1. Financial Statements as at 30 September 2024 🗓 🔛

RECOMMENDATION:

That Council RECEIVES the Financial Statements for the month ended 30 September 2024 as shown in Attachment 1.

PURPOSE OF REPORT:

To present the statement of financial activity for the period ended 30 September 2024.

DELEGATION:

Regulation 34 (4) of the Local Government (Financial Management) Regulations 1996 requires the local government to prepare a statement of financial activity each month, which is to be presented to Council within 2 months after the end of the relevant month.

BACKGROUND:

Regulation 34 (1) of the *Local Government (Financial Management) Regulations 1996* requires a local government to prepare each month a statement of financial activity including the sources and applications of funds, as compared to the budget.

DETAILS:

The following documents, included as **Attachment 1**, comprise the statement of financial activity for the period ended **30 September 2024:**

Note	Description	Page
1.	Statement of Financial Activity by Nature or Type Report	1
2.	Net Current Funding Position	2
3.	Statement of Financial Position	3
4.	Summary of Income and Expenditure by Service Areas	4-6
5.	Capital Expenditure including Funding graph and Capital Works Schedule	7-12
6.	Cash Backed Reserves	13
7.	Receivables: Rates and Other Debtors	14
8.	Beatty Park Leisure Centre Financial Position	15-16

Explanation of Material Variances

The materiality thresholds used for reporting variances are 10% and \$20,000, respectively. This means that variances will be analysed and separately reported when they are more than 10% (+/-) of the year-to-date budget and where that variance exceeds \$20,000 (+/-). This threshold was adopted by Council as part of the budget adoption for 2023/2024 and is used in the preparation of the statements of financial activity when highlighting material variance in accordance with *Financial Management Regulation 34(1) (d*).

In accordance with the above, all material variances as at 30 September 2024 have been detailed in the variance comments report in **Attachment 1**.

Comments on the Statement of Financial Activity by Nature or Type (as at Attachment 1).

Revenue by Nature or Type (on page 1) is tracking higher than the YTD budgeted revenue by \$244,191 (0.5%). The following items materially contributed to this position:

- A favourable variance of \$288,882 in Other revenue mainly due to timing variance in reimbursement of Perth Inner City Group costs.
- A favourable variance of \$287,318 in Fees and Charges mostly due to timing variances in:
 - \$87,494 favourable waste management fees,
 - \$79,641 favourable parking and infringement revenue,
 - \$59,622 favourable lease income,
 - \$47,795 favourable building license permits and development application fees.
- An unfavourable timing variance in Operating grants, subsidies, and contributions of \$266,339.

Expenditure by Nature or Type (on page 1) is favourable, attributed by an under-spend of \$4,693,539 (26.4%). The following items materially contributed to this position:

- \$3,280,662 favourable Depreciation expense due to timing variances.
- \$1,053,784 favourable Materials and Contracts mainly due to timing variances.
- \$267,265 favourable Employee related costs mostly due to timing variances.
- \$52,438 favourable interest expense due to timing variances.
- \$37,319 favourable Utility charges due to timing variances.

Surplus Position

The surplus position brought forward to 2024/25 is \$7,927,084 compared to the adopted budget amount of \$4,689,661. The actual opening surplus figure will be adjusted after the year audit has been finalised in December 2024.

The favourable opening surplus position also includes a higher brought forward payment of \$1,294,204 in Federal Grant Funding. An adjustment will be required at Mid-Year Budget Review 2024/25 to reduce the budgeted grant revenue in lieu of the higher brought forward payment and account for capital carry forward amounts.

Content of Statement of Financial Activity

An explanation of each report in the Statement of Financial Activity (**Attachment 1**), along with some commentary, is below:

1. Statement of Financial Activity by Nature or Type Report (Note 1 Page 1)

This statement of financial activity shows revenue and expenditure classified by Nature or Type.

2. <u>Net Current Funding Position (Note 2 Page 2)</u>

'Net current assets' is the difference between the current assets and current liabilities, less committed and restricted assets.

3. <u>Statement of Financial Position (Note 3 Page 3)</u>

This statement of financial position shows the new current position and the total equity of the City.

4. <u>Summary of Income and Expenditure by Service Areas (Note 4 Page 4-6)</u>

This statement shows a summary of operating revenue and expenditure by service unit including variance commentary.

5. <u>Capital Expenditure and Funding Summary (Note 5 Page 7-12)</u>

The full capital works program is listed in detail in Note 5 in **Attachment 1**. The attachment includes a summary of the year-to-date expenditure of each asset category and the funding source associated to the delivery of capital works.

6. Cash Backed Reserves (Note 6 Page 13)

The cash backed reserves schedule provides a detailed summary of the movements in the reserve portfolio, including transfers to and from the reserve. The balance as at 30 September 2024 is \$24,222,498.

7. Receivables: Rating Information (Note 7 Page 14)

The notices for rates and charges levied for 2024/25 were issued on 25 August 2024. *The Local Government Act 1995* provides for ratepayers to pay rates by four instalments. The due dates for each instalment are:

	Due Date
First Instalment	30 August 2024
Second Instalment	1 November 2024
Third Instalment	3 January 2025
Fourth Instalment	7 March 2025

The outstanding rates debtors balance at 30 September 2024 was \$20,433,981, excluding deferred rates of \$153,457. The outstanding rates percentage at 30 September 2024 was 40.77% compared to 42.74% for the same period last year.

8. <u>Receivables: Other Debtors (Note 7 Page 14)</u>

Total trade and other receivables at 30 September 2024 were \$2,273,652. Below is a summary of the significant items with an outstanding balance over 90 days:

- \$869,250 relates to unpaid infringements (plus costs) over 90 days. Infringements that remain unpaid for more than two months are referred to the Fines Enforcement Registry (FER), which then collects the outstanding balance on behalf of the City for a fee.
- \$170,762 relates to cash-in-lieu of car parking debtors. In accordance with the *City's Policy* 7.7.1 *Non-residential parking*, Administration has entered into special payment arrangements with long outstanding cash in lieu parking debtors to enable them to pay their debt over a fixed term of five years.
- 9. <u>Beatty Park Leisure Centre Financial Position report (Note 8 Page 15-16)</u>

As at 30 September 2024, the Centre's net surplus position was \$503,509 compared to the year to date budget of \$569,787.

CONSULTATION/ADVERTISING:

Not applicable.

LEGAL/POLICY:

Section 6.4 of the Local Government Act 1995 requires a local government to prepare an annual financial report for the preceding year and other financial reports as prescribed.

Regulation 34 (1) of the Local Government (Financial Management) Regulations 1996 requires the local government to prepare a statement of financial activity each month, reporting on the source and application of funds as set out in the adopted annual budget.

A statement of financial activity and any accompanying documents are to be presented at an Ordinary Meeting of the Council within two months after the end of the month to which the statement relates. *Section 6.8 of the Local Government Act 1995* specifies that a local government is not to incur expenditure from its Municipal Fund for an additional purpose except where the expenditure is authorised in advance by an absolute majority decision of Council.

RISK MANAGEMENT IMPLICATIONS:

Low: Provision of monthly financial reports to Council fulfils relevant statutory requirements and is consistent with good financial governance.

STRATEGIC IMPLICATIONS:

Reporting on the City's financial position is aligned with the City's Strategic Community Plan 2022-2032:

Innovative and Accountable

Our resources and assets are planned and managed in an efficient and sustainable manner.

Our community is aware of what we are doing and how we are meeting our goals.

Our community is satisfied with the service we provide.

We are open and accountable to an engaged community.

SUSTAINABILITY IMPLICATIONS:

Expenditure within this report facilitates various projects, programs, services and initiatives that contribute to protecting/enhancing the City's built and natural environment and to improving resource efficiency.

PUBLIC HEALTH IMPLICATIONS:

Expenditure within this report facilitates various projects, programs and services that contribute to the priority health outcomes within the City's *Public Health Plan 2020-2025*.

FINANCIAL/BUDGET IMPLICATIONS:

As contained in this report.



CITY OF VINCENT

	Note	Revised Budget	YTD Budget	YTD Actual	YTD Variance	YTD Variance
		2024/25	30/09/2024	30/09/2024		
		\$	\$	\$	\$	%
Opening Funding Surplus(Deficit)		4,689,661	4,689,661	7,927,084	3,237,423	69.0%
Revenue from operating activities						
Rates		44,452,032	44,172,032	44,097,857	(74,175)	-0.2%
Operating Grants, Subsidies and Contributions		1,693,715	353,436	87,097	(266,339)	-75.4%
Fees and Charges		24,628,387	6,469,707	6,757,025	287,318	4.4%
Interest Earnings		2,080,000	869,996	878,501	8,505	1.0%
Other Revenue		1,332,126	316,443	605,325	288,882	91.3%
Profit on Disposal of Assets		4,201,752	1,250,000	1,250,000	0	0.0%
		78,388,012	53,431,614	53,675,805	244,191	0.5%
Expenditure from operating activities						
Employee Costs		(33,656,433)	(7,735,884)	(7,468,619)	267,265	-3.5%
Materials and Contracts		(24,802,697)	(5,976,795)	(4,923,011)	1,053,784	-17.6%
Utility Charges		(1,968,786)	(413,222)	(375,903)	37,319	-9.0%
Depreciation on Non-Current Assets		(13,122,588)	(3,280,662)	0	3,280,662	-100.0%
Interest Expenses		(378,943)	(102,720)	(50,282)	52,438	-51.0%
Insurance Expenses		(801,318)	(200,331)	(200,331)	0	0.0%
Other Expenditure		(881,243)	(84,167)	(82,096)	2,071	-2.5%
Loss on Disposal of Assets		(13,043)	0	0	0	0.0%
		(75,625,051)	(17,793,781)	(13,100,242)	4,693,539	-26.4%
Operating activities excluded from budget						
Add Deferred Rates Adjustment		0	0	245,926	245,926	0.0%
Add Back Depreciation		13,122,588	3,280,662	0	(3,280,662)	-100.0%
Adjust (Profit)Loss on Asset Disposal		(4,188,709)	(1,250,000)	(1,250,000)	0	0.0%
		8,933,879	2,030,662	(1,004,074)	(3,034,736)	-149.4%
Amount attributable to operating activities		11,696,840	37,668,495	39,571,489	1,902,994	5.1%
Investing Activities						
Non-operating Grants, Subsidies and Contributions		9,428,344	0	28,144	28,144	0.0%
Purchase Property, Plant and Equipment	5	(9,197,061)	(2,016,788)	(2,170,043)	(153,255)	7.6%
Purchase Infrastructure Assets	5	(16,061,433)	(852,000)	(1,035,699)	(183,699)	21.6%
Proceeds from Joint Venture Operations		3,750,000	1,250,000	1,250,000	0	0.0%
Proceeds from Disposal of Assets		552,350	0	134,797	134,797	0.0%
Amount attributable to investing activities		(11,527,800)	(1,618,788)	(1,792,801)	(174,013)	10.7%
Financing Activities						
Principal elements of finance lease payments		(264,318)	(66,079)	(49,176)	16,903	(25.6%)
Repayment of Loans		(1,498,010)	(559,184)	(559,185)	(1)	0.0%
Transfer to Reserves	6	(6,179,099)	(2,052,273)	(2,125,540)	(73,267)	3.6%
Transfer from Reserves	6	3,232,201	800,137	767,480	(32,657)	-4.1%
Amount attributable to financing activities		(4,709,226)	(1,877,399)	(1,966,421)	(89,022)	4.7%
Closing Funding Surplus(Deficit)		149,475	38,861,969	43,739,350	4,877,381	12.6%



CITY OF VINCENT NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY NOTE 2 - NET CURRENT FUNDING POSITION FOR THE PERIOD ENDED 30 SEPTEMBER 2024

	Note	YTD Actual	PY Actual
		30/09/2024	30/09/2023
		\$	\$
Current Assets		Ŧ	·
Cash Unrestricted		33,820,478	32,981,269
Cash Restricted		24,222,498	19,134,532
Receivables - Rates	7	20,433,981	20,185,296
Receivables - Other	7	4,519,952	4,278,190
Inventories		1,436,375	1,431,098
	_	84,433,284	78,010,386
Less: Current Liabilities			
Payables		(13,212,595)	(11,320,824)
Provisions - employee		(5,521,069)	(5,766,564)
	_	(18,733,664)	(17,087,389)
Unadjusted Net Current Assets		65,699,620	60,922,997
Adjustments and exclusions permitted by FM Reg 32			
Less: Reserves - restricted cash	6	(24,222,498)	(19,134,532)
Less: Land held for sale		(1,101,531)	(1,251,293)
Add: Current portion of long term borrowings		1,513,745	1,525,001
Add: Infringement Debtors transferred to non current asset		1,625,260	1,293,417
Add: Current portion of long term finance lease liabilities		266,740	0
	_	(21,960,270)	(17,508,201)
Adjusted Net Current Assets	-	43,739,350	43,414,796

CITY OF VINCENT NOTE 3 - STATEMENT OF FINANCIAL POSITION FOR THE PERIOD ENDED 30 SEPTEMBER 2024

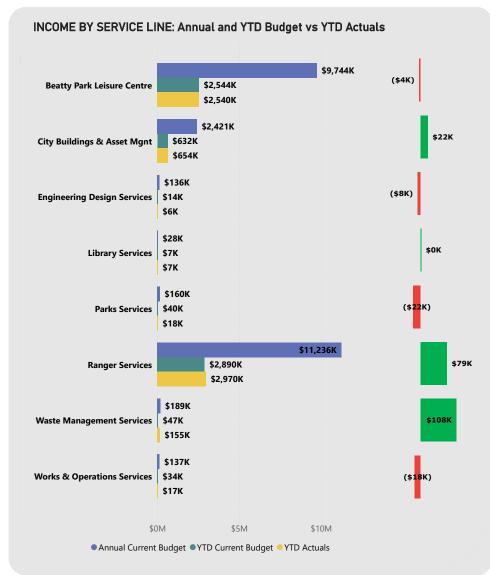


	Note	YTD Actual	PY Actual
		30/09/2024	30/06/2024
		\$	\$
Current Assets			
Cash Unrestricted		33,820,478	15,812,924
Cash Restricted		24,222,498	22,864,438
Receivables - Rates	7	20,433,981	1,345,454
Receivables - Other	7	4,519,952	3,999,440
Inventories		1,436,375	1,402,537
Total Current Assets		84,433,284	45,424,793
Non-Current Assets			
Receivables - Rates		171,382	208,654
Receivables - Other		1,364,454	1,364,454
Inventories		83,972	41,986
Investment in associate		14,962,895	14,962,895
Property, plant and equipment		252,618,218	250,657,162
Infrastructure		150,103,622	149,308,446
Right of use assets		644,136	644,136
Intangible assets	_	145	145
Total Non-Current Assets		419,948,824	417,187,878
Total Assets	-	504,382,108	462,612,671
Current Liabilities			
Payables		(13,212,595)	(11,489,328)
Provisions - employee		(5,521,069)	(5,388,014)
Total Current Liabilities		(18,733,664)	(16,877,342)
Non-Current Liabilities			
Borrowings		(8,474,278)	(9,100,796)
Employee related provisions	_	(541,428)	(541,428)
Total Non-Current Liabilities		(9,015,706)	(9,642,224)
Total Liabilities	-	(27,749,370)	(26,519,566)
Net Assets	-	476,632,740	436,093,105
Equity			
Retained Surplus		(151,652,037)	(112,470,462)
Reserve Accounts		(24,222,498)	(22,864,438)
Revaluation Surplus	_	(300,758,205)	(300,758,205)
Total Equity		(476,632,740)	(436,093,105)

CITY OF VINCENT NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE

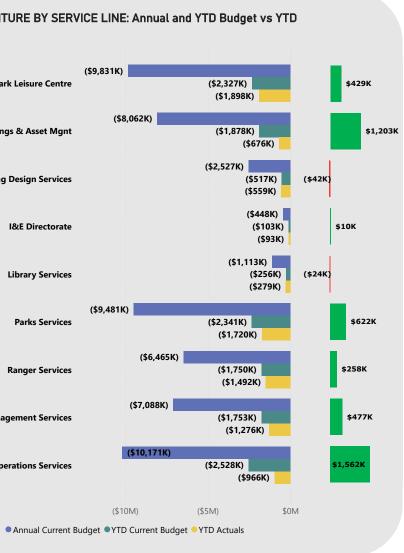
INFRASTRUCTURE AND ENVIRONMENT DIRECTORATE AS AT 30 SEPTEMBER 2024

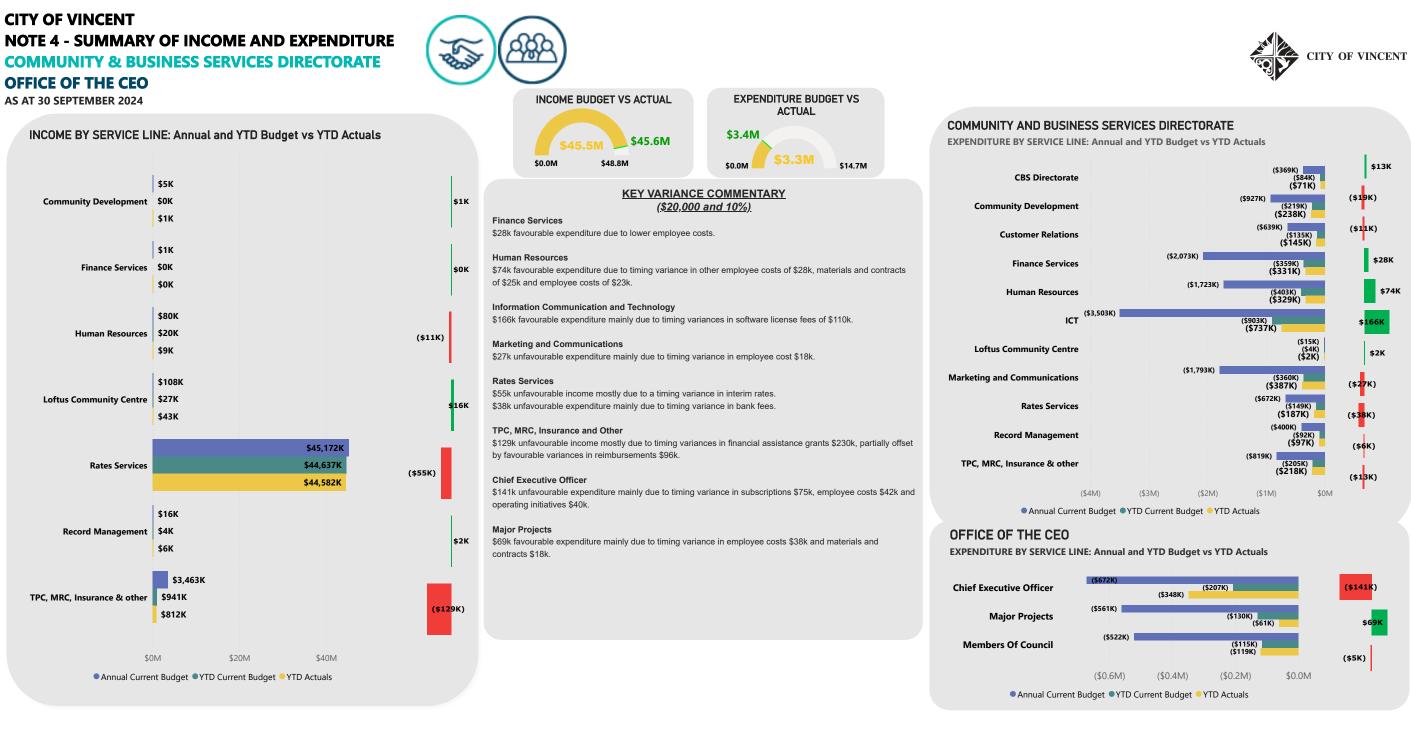
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		EXPENDITURE BUDGET VS ACTUAL	INCOME BUDGET VS ACTUAL
		\$13.5M	\$6.2M
		\$9.0M	\$0.0M \$6.4M \$24.1M
/ICE LIN	EXPENDITURE BY SERV Actuals	E COMMENTARY	KEY VADIANCI
	Actuals	and 10%)	
		<i>,</i>	eatty Park Leisure Centre
(\$9,831K	Beatty Park Leisure Centre	nces for depreciation \$424k, materials and contracts \$23k avourable employee costs of \$80k.	29k favourable expenditure mostly due to timing varia d interest expense \$23k. This is partially offset by unfa
			ty Buildings & Asset Management
(9	City Buildings & Asset Mgnt	harges. Inces for depreciation \$1.1m and materials and contracts	2k favourable income mostly due to higher fees and c .2m favourable expenditure mostly due to timing varia
			7k.
	Environnian Design Comises		ngineering Design Services
	Engineering Design Services	n employee costs \$73k which is partially offset by	2k unfavourable expenditure due to timing variances i ourable timing variance in depreciation \$50k.
			brary Services
	I&E Directorate	ances in employee costs of \$24k.	4k unfavourable expenditure mostly due to timing vari
			nrks Services
	Library Services		2k unfavourable income mainly due to timing variance 22k favourable expenditure mostly due to timing varia
			97k and employee costs \$114k.
(\$9,481	Parks Services		anger Services
		\$68k. nces in depreciation \$94k, equipment maintenance \$78k,	9k favourable income mainly due to parking revenue \$
			aterials and contracts \$47k and employee costs \$34k.
	Ranger Services		aste Management Services
		es in fees and charges \$87k and other revenues of \$20k.	08k favourable income variance due to timing varianc
	Waste Management Services	nce in materials and contracts \$402k and employee costs	77k favourable expenditure mostly due to timing varia 3k
			orks & Operations Services
		iance in depreciation of \$1.3m, materials and contracts	,56m favourable expenditure mostly due to timing vari
	Works & Operations Services		72k and employee costs \$97k.



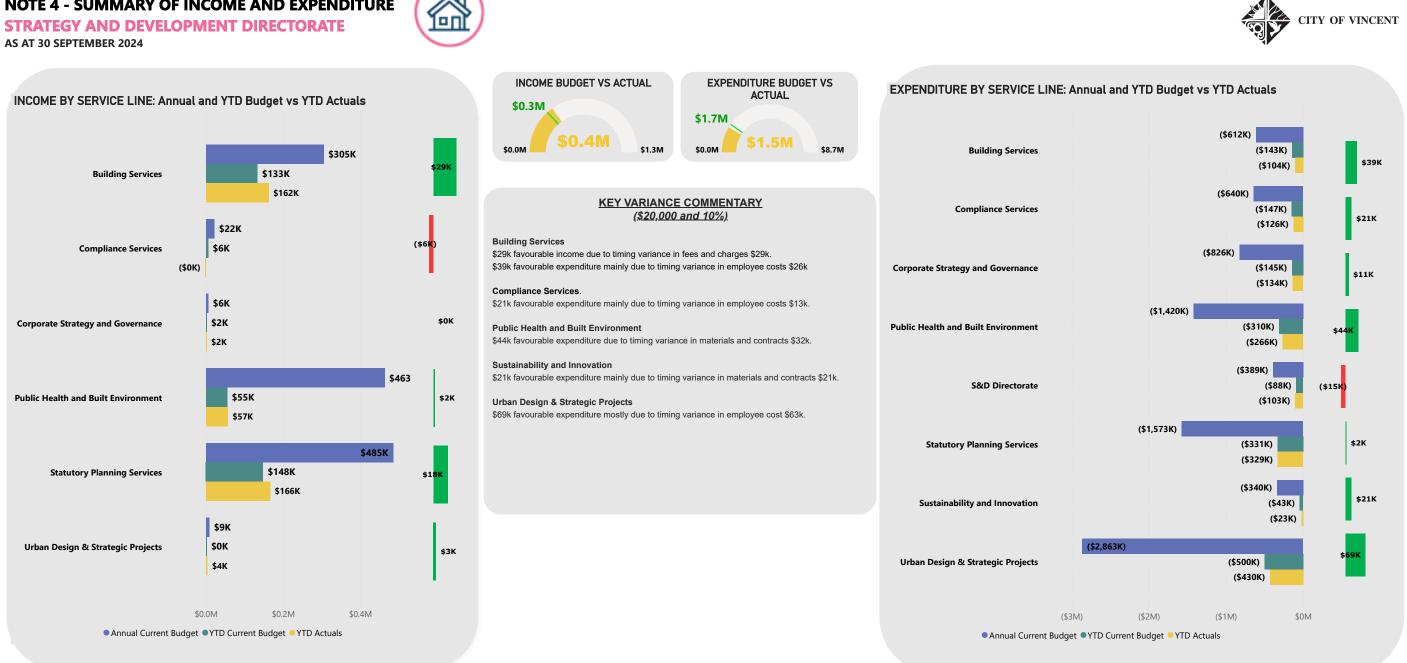


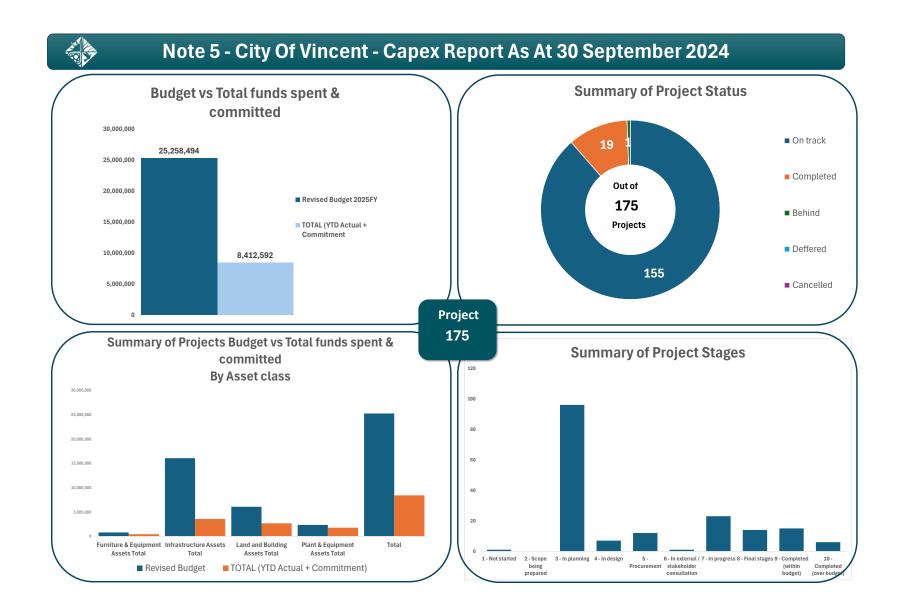




CITY OF VINCENT

NOTE 4 - SUMMARY OF INCOME AND EXPENDITURE





CITY OF VINCENT NOTE 5 - CAPITAL WORKS SCHEDULE 2024/25

AS AT 30 SEPTEMBER 2024

	Revised Budget					TOTAL (YTD Actual +			
WO Name	2025FY	YTD Budget	YTD Actual	YTD Variance	Commitment	Commitment	Status	Stage	Commentary
Land and Building Assets									
Air Conditioning & HVAC Renewal Air Conditioning & HVAC Renewal - Admin	484,000						On track	3 - In planning	In procurement
Air Con & HVAC Renew - Miscellaneous	484,000	50.000	50,900	(900)	27.527	78.427	On track	7 - In progress	Works onaoina
Air Con/HVAC Renew - Mt Hawthorn Comm Centre (Leased)	100,000	-	-	(000)			On track	4 - In design	In design phase
Leederville Oval - HVAC Renewal - East Perth Function Room	120,000	-	-		11,200	11,200	On track	4 - In design	In design phase
Air Con & HVAC Renew - Library & Local History Centre		-	104	(104)	-	104	Completed	9 - Completed (within budget)	2024FY project
Public Toilet Renewal Program									
Britannia Road Pavilion Toilets - Roof Resheeting	70,000						On track	5 - Procurement	In procurement
•	70,000	-	-	-	-		Untrack	5 - Procurement	in procurement
BPLC - Construction of Indoor Changerooms						_			
BPLC – Construc & Fit Out Indoor Pool Changerooms	742,352	350,000	342,697	7,303	460,701	803,399	On track	8 - Final stages	On track for completion next month
Litis Stadium changeroom redevelopment									
Infrastructure Works - Litis Stadium	1,900,000	500,000	509,228	(9,228)	422,722	931,950	On track	7 - In progress	On track to claim the next milestone payment
Floreat Athena Clubrooom Refurbishment - Litis Stadium	221,653	70.000	67.720	2,280	176.362	244,082	On track	7 - In progress	Toilet refurbishment has commenced
	221,003	70,000	67,720	2,200	170,302	244,002	Untrack	/ - III piogress	
Beatty Park Leisure Centre - Facilities Infrastruc						_			
BPLC - Facilities Infrastructure Renewal	250,000	150,000	166,811	(16,811)	91,680	258,491	On track	7 - In progress	Works ongoing
BPLC - Pool Tiling Works	6,848	-	-	-	29,409	29,409	Completed	9 - Completed (within budget)	Project completed
BPLC - Eastern Side Grandstand - Water Ingress	350,000	-	-	-	-		On track	3 - In planning	On hold due to asbestos remediation
Miscellaneous Asset Renewal (City Buildings)									
Misc Asset Renewal - City buildings	100,000						On track	5 - Procurement	Obtaining quotations
Loftus - Gymnastics WA - Renew Fans and Ventilation	100,000	-					On track	5 - Procurement	In procurement
Forrest Park Croquet - Kitchen Renewal	15,000	-	-	-			On track	4 - In design	Finalising Layout
City Buildings Painting Renewal	30,000	-	-	-	-		On track	5 - Procurement	In procurement
Land and Duilding Asset Densuel Designts									
Land and Building Asset Renewal Projects DLGSC - Lighting Renewal	243.302				948	948	On track	4 - In design	Finalising scope
Lease Property Non Scheduled Renewal	101,500				20,051	20,051	On track	7 - In progress	Finalising scope
Library Renewals - Upgrades to Accessibility	85,000		4,980	(4,980)	20,001	4,980	On track	4 - In design	Design completed
Gym roof repairs (Leased Belgravia)	60,000		4,500	(4,500)		4,500	On track	3 - In planning	In procurement
Lift Renewal - Administration & Civic Centre	240,000	110,000	114,487	(4,487)	131,210	245,697	On track	7 - In progress	Lift fabrication commenced
Leederville Oval - Misc Buildings Renewal	12,436	110,000	114,407	(4,407)	12,436	12,436	On track		Entrabrication commenced
*	12,430	-	-	-	12,430	12,430	Ontrack	3 - In planning	
Administration Centre Stage 1 - Accessibility (2024)									
Stage 2 - Customer Service and Foyer Renewal (2025)	300,000	-	2,100	(2,100)	15,487	17,587	On track	5 - Procurement	In procurement
Loftus - Gymnastics WA - Roof Renewal	100,000	-	-	-	-		On track	3 - In planning	Preparing Scope
Mt Hawthorn Com Centre - Roof Renewal	200,000	-	-	-	-		On track	3 - In planning	Preparing Scope
DLGSC - Renew balcony tiling and waterproofing North Perth Bowling Club - conversion of bowling green	35,000 66,000	-	-	-	-		On track On track	3 - In planning 3 - In planning	Preparing Scope
	00,000	-	-	-	-		Ontrack	5 - III plaining	
Water and Energy Efficiency Initiatives						_			
Water and Energy Efficiency Initiatives	50,000	-	-	-	8,640	8,640	On track	3 - In planning	
Land & Building Assets Total	6,074,661	1,230,000	1,259,027	(29,027)	1,408,373	2,667,400			
Frumitume & Fruinmant Acceste									
Furniture & Equipment Assets									
Beatty Park Leisure Centre - Furniture & Equipment									
BPLC - Non Fixed Assets Renewal	195,000	-	1,696	(1,696)	38,355	40,050	On track	3 - In planning	
BPLC Non-Infrastructure Fixed Asset Renewal	100,000	-	-	-	33,776	33,776	On track	3 - In planning	
ICT Renewal Program									
ICT Infrastructure Renewal	120,000	12,000	11,630	370	11,287	22,917	On track	7 - In progress	Works ongoing
	,								- *
Public Arts Projects	407				400	100	O . trad	-	
COVID-19 Artwork relief project	107,500	-	-	-	139,750	139,750	On track	7 - In progress	Options for progressing artwork to be discussed
Miscellaneous Asset Renewal (City Buildings)									
Furniture and Equipment Renewal - (Admin, Library and Depot)	40,000	15,000	11,410	3,590	3,960	15,370	On track	3 - In planning	Works ongoing
		,500	,	2,500	2,500	,010			
Parking Machines Asset Replacement Program									
Parking Infrastructure Renewal Program	226,012	200,000	171,385	28,615	-	171,385	Completed	9 - Completed (within budget)	Completed
	-								

Accessible City Strategy Implementation - Capex for future years subject to Cash-in Lieu Reserve Funds received Furniture & Equipment Assets Total Plant & Equipment Assets Major Plant Replacement Program Heavy Fleet Replacement Program Light Fleet Replacement Program 10/10/10/10/10/10/10/10/10/10/10/10/10/1	- 788,512 1,320,000	227,000	1,450 197,571	(1,450) 29,429	131,284 358,411	132,734 555,983	On track	8 - Final stages	2024FY project
Furniture & Equipment Assets Total Plant & Equipment Assets Major Plant Replacement Program Heavy Fleet Replacement Program Light Fleet Replacement Program Light Fleet Replacement - Annual Allocation P1267 - Toyota Carnle Hybrid 12.5L. Rego. 1GUX039 P1268 - Toyota Carnle Hybrid 12WG751, Ascent Hatch		227,000						- · ···	F)
Plant & Equipment Assets Major Plant Replacement Program Heavy Fleet Replacement Program Fleet Management Program Light Fleet Replacement - Annual Allocation P1267 - Toyota Camle Hybrid 12: 5L. Rego. 1GUX039 P1268 - Toyota Camle Hybrid 12: WG751, Ascent Hatch			,						
Major Plant Replacement Program Heavy Fleet Replacement Program Fleet Management Program Light Fleet Replacement - Annual Allocation P1267 - Toyota Carmy Hybrid 2.5Lt. Rego. 1GUX039 P1268 - Toyota Carolla Hybrid, 1GVG554 P1270 - Toyota Carolla Hybrid, 1GVG554, Ascent Hatch	1,320,000					,			
Heavy Fleet Replacement Program Fleet Management Program Light Fleet Replacement - Annual Allocation P1267 - Toyota Camry Hybrid 2.5Lt. Rego. 1GUX039 P1268 - Toyota Corolla Hybrid, 1GVG554 P1270 - Toyota Corolla Hybrid 1GVG751, Ascent Hatch	1,320,000								
Fleet Management Program Light Fleet Replacement - Annual Allocation P1267 - Toyota Camury Hybrid 2.5LL Rego. 1GUX039 P1268 - Toyota Corolla Hybrid, 1GVG554 P1270 - Toyota Corolla Hybrid, 1GWG751, Ascent Hatch	1,020,000	420,000	415,530	4,470	1,061,185	1,476,716	On track	7 - In progress	
Light Fleet Replacement - Annual Allocation P1267 - Toyota Carmy Hybrid 2:5LL Rego. 1GUX039 P1268 - Toyota Corolla Hybrid, 1GVG554 P1270 - Toyota Corolla Hybrid 1GWG751, Ascent Hatch		120,000	110,000	1, 110	1,001,100	1,110,110	On track	i in progrado	
P1267 - Toyota Carmy Hybrid 2.5Lt. Rego. 1GUX039 P1268 - Toyota Corolla Hybrid, 1GVG554 P1270 - Toyota Corolla Hybrid 1GWG751, Ascent Hatch									
P1268 - Toyota Corolla Hybrid, 1GVG554 P1270 - Toyota Corolla Hybrid 1GWG751, Ascent Hatch	- 50,000						On track	3 - In planning	
P1270 - Toyota Corolla Hybrid 1GWG751, Ascent Hatch	50,000	-	-	-			On track	3 - In planning	
P1271 Toyota Corolla Hybrid 1CI//C752 Accort Hatah	50,000	-	-	-	-		On track	3 - In planning	
	50,000	-	-	-	-	-	On track	3 - In planning	
P1272 - 1GWH072, Nissan LEAF EV 18MY, Artic White/Black	50,000	-	-	-	-		On track	3 - In planning	
P1273 - 1GWH073, Nissan LEAF Ev 18MY P1281 - HYUNDI - Ionig EV Hatch - 1HCJ354 Rangers	50,000 50,000	-	-	-			On track On track	3 - In planning 3 - In planning	
P1282 - Toyota Corolla Sedan Hybrid - 1HDR934	50,000	-	-	-			On track	3 - In planning	
P1289 - Kluger Hubrid Wagon 1HNG494	65,000	-	-	-	-		On track	3 - In planning	
P2186 - Fiat Dobl 1.6L MTA SWB\LR VAN Diesel - 1GEA133	50,000	-	-	-	-	-	On track	3 - In planning	
P2193 - Nissan Navara 4x2 - 1GQG990	50,000	-	-	-	-	-	On track	3 - In planning	
P2212 - Nissan Navara 4X DSL Auto DC RX - 1HCO126 P2213 - Renaul Kangaroo 1HIY67	50,000 50,000		-	-			On track On track	3 - In planning 3 - In planning	
P2215 - NAVARA 4X2 1HK0697	50,000	-	-	-			On track	3 - In planning	
P4006 - Polmac Box Trailer - 8WM071	3,000		-	-	-		On track	3 - In planning	
P4009 - Box Trailer - 8WL891	3,000	-	-	-	-	-	On track	3 - In planning	
P4020 - Trailer - Polmac 7x4 - 1THI414	5,000	-	-	-	-	-	On track	3 - In planning	
P4022 - Trailer - Polmac 7x4 Tipper - 1THR345 P4026 - Trailer - 6 X 4 Tradesman - 1TIX236	5,000 7,500		-				On track On track	3 - In planning 3 - In planning	
P4029 - Trailer 6X4 14inch One Door 1TNN265	5,000		-	-			On track	3 - In planning	
P4030 - Trailer 8X6 2 tonner Flat Top	5,000		-	-	-		On track	3 - In planning	
P4032 - Tailer 6x4 Galvanized Import - 1TQH625	5,000	-	-	-	-	-	On track	3 - In planning	
P4035 - 7x4 Cage Trailer with ramp 1TSS280	5,000	-	-	-	-	-	On track	3 - In planning	
P2171 - Toyota Corolla Hybrid Hatch P2209 - VW Caddy Maxi TDI250	25,000 69.894	- 69.894	- 70.049	(155)	-	70.049	On track Completed	3 - In planning 10 - Completed (over budget)	Completed
P2209 - VW Caudy Maxi TDi250 P2200 - VOLKSWAGEN Caddy Maxi TDi250	69,894	69,894	70,340	(446)		70,340	Completed	10 - Completed (over budget)	Completed
P1279 - Toyota Camry Hybrid SL	28,000			(110)		-	On track	3 - In planning	Completed
P2212 - Nissan Navara 4x DSL	45,000	-	-	-	-		On track	3 - In planning	
P1286 - Corolla Sedan Hybrid 1HKS151	-	-	712	(712)	-	712	Completed	9 - Completed (within budget)	Completed
Artlets									
Artlets - Public Art - Sculpture	17,600	-	-	-	2,400	2,400	On track	3 - In planning	
Miscellaneous									
Belgravia / Loftus Rec Centre - Purchase of Gym Equipments	-		146,665	(146,665)	-	146,665	Completed	9 - Completed (within budget)	2024FY project
Parks Irrigation Upgrade & Renewal Program						_			
Weather Stations and Soil Moisture Probes	-	-	10,150	(10,150)	-	10,150	On track	8 - Final stages	2024FY project
Plant & Equipment Total	2,333,888	559,788	713,445	(153,657)	1,063,585	1,777,031			
nfrastructure Assets									
Robertson Park Development Plan - Stage 1									
Robertson Park Stage 1A - Tennis Centre	350.000	275.000	276.341	(1,341)	113.108	389,449	On track	8 - Final stages	Practical completion
Greening program - Robertson Park			20,754	(20,754)	-	20,754	On track	8 - Final stages	Practical completion
Robertson Park Stage 1B/1C - Tennis Centre	1,579,000	-	-	-			On track	5 - Procurement	In procurement
Robertson Park Stage 1B - Contingency	-	-	-	-	-		On track	5 - Procurement	In procurement
Robertson Park Stage 1A - Contingency	50,000	-	4,449	(4,449)	9,715	14,164	On track	8 - Final stages	Practical completion
MISCELLANEOUS									
Temporary at-grade car park	450,000	-	-		3,000	3,000	On track	3 - In planning	
Parka Fanaing Panawal Program						_			
Parks Fencing Renewal Program	00.057				44.077		0	7	
Shakespeare St Res - renew perimeter fencing	30,000	-	-	-	11,977	11,977	On track	7 - In progress	Awaiting installition timeframes
Jack Marks Reserve - renew perimeter fencing	50,000	-	-	-		-	On track	3 - In planning	Consultation in conjunction with eco-zoning
Footpath Upgrade and Renewal Program									
Footpath Upgrade and Renewal Program	185,500	125,000	126,233	(1,233)	43,993	170,226	On track	7 - In progress	Works ongoing

Parks Irrigation Upgrade & Renewal Program

raiks ingation opgrade & Kenewar Program									
Britannia Reserve - renew groundwater bore (south) No 40 Keith Frame Res - renew ground irrigation system and electrical	45,000	-	-	-	-		On track	7 - In progress	Aawaiting assesment from contractor
cubicle and bore renewal	120,826	-		-	87,221	87,221	On track	7 - In progress	Installation in progress
Hyde Park - renew groundwater bores No 24 and 29	90,000		-	-			On track	3 - In planning	Awaiting DWER licence
Robertson Park - renew groundwater bore No 31	50.000		-	-			On track	3 - In planning	Awaiting DWER licence
Gladstone St Res - renew irrigation, elec cabinet and ground water	,								
bore	120,000	-	-	-	28.252	28.252	On track	5 - Procurement	In procurement
Ellesmere St Res - renew groundwater bore & electrical cabinet	75,000				28,062	28,062	On track	3 - In planning	Awaiting DWER licence
Brentham St Res - renew groundwater bore and electrical cabinet	75,000	-	-	-	28.444	28,444	On track	3 - In planning	Awaiting DWER licence
insrtall iron filter	170,000						On track	3 - In planning	Project uncertanties due to carpark development
Forrest Park - upgrade irrigation system and electrical cabinet	250,000	-	1,000	(1.000)	28,140	29,140	On track	4 - In design	Designs for irrigation being developed
Litis Stadium - Inground Irrigation Renewal	90,000	-	-		89,530	89,530	On track	5 - Procurement	In procurement
Road Maintenance Programs – MRRG									
Annual MRRG Program - bgt to be split	95,285	-	-	-	-		On track	3 - In planning	
MRRG - Brady Street South Bound	185,689	-	1,992	(1,992)	183,189	185,180	On track	8 - Final stages	Completed waiting linemarking
MRRG - Powis Street EB	· · ·	-	-	-	-	-	On track	3 - In planning	
MRRG - Bulwer Street EB	231,132	-	-	-	254,199	254,199	On track	3 - In planning	
MRRG - Angove Street EB	221,892	-	-	-	-		On track	3 - In planning	
MRRG - Leederville Pde	376,002	-	-	-	-		On track	3 - In planning	
MRRG - Guildford Rd EB	•	-	-	-	-	-	On track	3 - In planning	
Road Maintenance Programs – Local Road Program									
Annual Local Roads Program - bgt to be split	-	-	-		-	-	On track	3 - In planning	
LRP - Melrose St - Oxford St to Leicester St	159,830	30,000	29,180	820	123,681	152,861	On track	7 - In progress	Kerb completed, asphalt to complete in Oct
LRP - Stamford St - Melrose Street to Freeway Off Ramp	86,845	25,000	26,798	(1,798)	85,512	112,310	On track	8 - Final stages	Complete waiting linemarking
LRP - Barnet St - Bourke Street to Barnet place	182,820	-	-	-	12,566	12,566	On track	3 - In planning	
LRP - Vine St - View Street to Alma Road	66,000	15,000	11,354	3,646	7,317	18,671	On track	7 - In progress	
LRP - Amy St - Lake St to Cul-De-Sac	89,870	-	-	-	34,632	34,632	On track	3 - In planning	
LRP - Halyey Ave - Bruce St to Richmond St	36,795	-	870	(870)	4,194	5,064	On track	3 - In planning	
LRP - Eton St - Ellesmere St to Green St	191,785	-	-	(0.050)	15,550	15,550	On track	3 - In planning	
LRP - Old Aberdeen Place - Golding St to Cul De Sac LRP - Broome Street - Beaufort St to Smith St	92,840	-	9,852	(9,852)	20,767	30,619	On track	3 - In planning	
LRP - Broome Street - Beauron St to Smith St LRP - Glebe Street - View St to Alma Rd	181,555	-	-	-	18,769 11,356	18,769 11,356	On track On track	3 - In planning	
LRP - Glebe Street - View St to Alma Rd LRP - Raglan Rd - Fitzgerald St to Norfolk St	88,165 145,695	-	-	-	18,769	18,769	On track	3 - In planning 3 - In planning	
LRP - Forrest Street - Norfolk St to William St	164,890				15,550	15,550	On track	3 - In planning	
LRP - Forrest Street - William St to Walcott St	112,910	-	-	-	15,550	15,550	On track	3 - In planning 3 - In planning	
LRP - Glendower Street - William St to Fitzgerald St	112,310	_					On track	3 - In planning	
LRP - Monmouth Street - William St to York St							On track	3 - In planning	
LRP - Bramall Street - E Parade to Joel Tce							On track	3 - In planning	
LRP - Chamberlain Street - Loftus Street to Pennant Street			850	(850)	2.565	3.415	Completed	9 - Completed (within budget)	Completed
LRP - Hardy Street - Howlett Street to Scarborough Beach Road			180	(180)	5,662	5,843	Completed	9 - Completed (within budget)	Completed
LRP - Richmond Street - Oxford Street to Leicester Street			159	(159)	5,566	5,725	Completed	9 - Completed (within budget)	Completed
LRP - Albert Street - Barnet Street to C		-	21.677	(21,677)	12,314	33,991	On track	8 - Final stages	
LRP - Dunedin Street - Woodstock Street		-	1,659	(1.659)	38,632	40,291	On track	3 - In planning	
LRP - Pennant Street - Kadina Street to		-	(464)	464	10,964	10,500	On track	3 - In planning	
LRP - Stuart Street - Fitzgerald Street		-	(3,760)	3,760	15,310	11,550	On track	3 - In planning	
Parks Greening Plan Program	450.005		(0)				Quitaut	5. 0	
Greening plan Post PSHB Restoration Works	150,000 125,000	-	(0)	0	44,847	44,847	On track On track	5 - Procurement 4 - In design	In procurement Awaiting for DPIRD works to occur
POST PORD Restoration works	125,000	-	-	-	-		Untrack	4 - In design	Awaiting for DPIRD works to occur
Traffic Management Improvements									
Minor Traffic Management Improvements	337,850	40,000	39,301	699	29,871	69,172	On track	3 - In planning	Works ongoing
Parks Infrastructure Upgrade & Renewal Program									
Parks Infrastructure Upgrade & Renewal - BBQ provision Axford Park - replace flag poles	45,000 10,000	45,000 10,000	44,040 8.242	960 1,758	-	44,040 8,242	Completed Completed	 9 - Completed (within budget) 9 - Completed (within budget) 	Completed Completed
	10,000	10,000	0,242	1,730		0,242	Completed	 Gompleten (within budget) 	Completed
Accessible City Strategy Implementation Program									
Wayfinding Implementation Plan - Stage 1	126,800	-	1,000	(1,000)	4,913	5,913	On track	3 - In planning	Finalising stage 1 design
Road Maintenance Programs – State Black Spot									
Blackspot - Broome/Wright, Highgate	150,000		732	(732)	119,587	120,319	On track	3 - In planning	
Blackspot - Brady Street & Tasman Street		-	1,042	(1.042)	20,408	21,450	On track	8 - Final stages	
			.,	(21,100			

Road Maintenance Programs – Roads to Recovery Annual Roads to Recovery Program - bgt to be split On track 3 - In planning R2R - Forrest St - Norfolk St to William St 26 (26) 26 On track 3 - In planning R2R - Harold St - Vincent St to Beaufort St On track 3 - In planning R2R - Forrest St - Fitzgerald St to Norfolk St On track 3 - In planning R2R - Albert Street - Tay St to Barnett St 123.769 On track 3 - In planning R2R - Brentham Street - Egina and Raglan 2.577 (2.577) 4.077 10 - Completed (over budget) 1.500 R2R - Raglan Road - Hutt to Hyde Street 109,971 6.333 (6.333) 158.645 164.977 On track 8 - Final stages Completed waiting linemarking R2R - Egina Street - Scarborough Beach Road to Ber 2,100 (2.100) 17,561 19,661 10 - Completed (over budget) Public Open Space Strategy Implementation Plan Public Open Space Strategy Implementation 13 816 30,600 15 000 1 184 5,060 18 876 On track 5 - Procurement In procurement Birdwood Square - Public Toilets 30.000 27.013 2.987 27.013 On track 9 - Completed (within budget) 44.306 Completed Birdwood Square upgrades - POS elements 59,530 25,000 26,450 (1,450) 4,421 30,871 On track 5 - Procurement In procurement Parks Lighting Renewal Program Lighting Renewal Program - General Provision 50,000 20,000 16,844 3,156 30,072 46,916 On track 8 - Final stages Final works at Banks & Oxford to occur **Community Safety Initiatives** Laneway Lighting Program 83,200 15,000 13,038 1,962 23,320 36,358 On track 3 - In planning Out for consultation **Banks Reserve Master Plan Implementation** Walter's Brook Crossing 247,000 10,000 7,684 2,316 169,125 176,809 On track 3 - In planning General landscaping and park furniture/amenities 100 000 On track 3 - In planning Boardwalk - Interpretation Node 15.000 295 295 On track 8 - Final stages Practical completion October Gully Soak-well and Minor Drainage Improvement Pro Minor Drainage Improvement Program 92,128 25,000 27,556 (2,556) 16,909 44,465 On track 7 - In progress Works ongoing Catchment Drainage Improvements 500,000 On track 3 - In planning Gully Soak Well Program 3,945 (3,945) 13,575 17,520 On track 7 - In progress 2024FY project Mt Hawthorn West Drain Improv - Stage 1 Parks Eco-Zoning Program Monmouth Stree 8,136 Behin 1 - Not started On hold - Governance to report to Council on sale Jack Marks Reserve - Eco-zoning 10,000 . On track 3 - In planning Consultation required with fencing - Implimentation 2025 Road Reserves - Eco-zoning 13,000 On track 3 - In planning Locations being determined - implimentation 2025 Bourke Street Reserve - Eco-zoning 20.000 On track 3 - In planning Plans to be developed - drainage incorporated Leake/Alma Street Reserve - Eco-zoning 7.000 On track 3 - In planning Plans to be developed for consultation Blackford Street Reserve - Eco-zoning 151 (151) 133 284 9 - Completed (within budget) Completed Cor Parks Pathways Renewal Program Venables Park - re-asphalt existing bitumen pathways 50.000 On track 3 - In planning Works to be programmed with Engineering -Banks Reserve - re-asphalt existing bitumen pathways 50 000 On track 3 - In planning Works to be programmed with Engineering Car Parking Upgrade/Renewal Program Minor Capital Improv of City Car Parks (General Provision) 22.000 2.516 2.516 On track 3 - In planning Access and Inclusion (DAIP) - ACROD Parking Improve Program 30.000 12.000 11,935 65 37,718 49,653 9 - Completed (within budget) Completed Completed Accessibility audits and proposed project implementation 50,000 On track 7 - In progress **Bus Shelter Replacement and Renewal Program** Bus Shelters - Replace & Upgrade 40.000 3,500 3,500 On track 3 - In planning Parks Playground / Exercise Equipment Upgrade Britannia Reserve - replace exercise equipment 80,000 126 126 On track 3 - In planning Quotes being sought and consultation in progress 6 - In external / stakeholder consultation Consultation in progress Edinboro St Res - repl playground equipment and soft fall 160.000 160 (160) 160 On track Hyde Park - renew playground and softfall (east) 150,000 On track 3 - In planning Consultation to occur Auckland & Hobart St Reserve - replace shade sails 25.000 10.000 10.845 (845) 9 - Completed (within budget) -10.845 On track Completed Beatty Park Reserve - Renew Playground Equipment and Softfall 170,000 On track 3 - In planning Consultation to be developed with toilets & other upgrades Birdwood Square - Renew Playground Equipment and Softfall 170.000 170.630 170,630 On track 7 - In progress Design finalised, installation Decmber 2025 Leased Properties Margaret Kindy - Playground Equipment and Softfall Renewal 100.000 94,230 94 230 On track 7 - In progress Designs finalised, iInstallation during Christmas Holidays Braithwaite Park - playground and soft fall replac (south) 94.200 (94.200) 94.200 10 - Completed (over budget) 2024FY project Complete Lynton St Res - Renew/rep playground equipment 650 (650) 650 10 - Completed (over budget) Completed On track Hvde Park - water playground 7 - In progress Works underway

Total	25,258,494	2,868,788	3,205,742	(336,954)	5,206,849	8,412,592			
Infrastructure Assets Total	16,061,433	852,000	1,035,699	(183,699)	2,376,480	3,412,179			
Sullivan Logistics Stadium Turf & Lighting Upgrade Sullivan Logistics Stadium Turf Upgrade Sullivan Logistics Stadium Lighting Upgrade	2,506,175 2,619,712	:	-	:	-	:	On track On track	7 - In progress 7 - In progress	
Car Parking Upgrade/Renewal Program HBF Stadium Car Park			39,684	(39,684)	12,683	52,367	On track	8 - Final stages	2024FY project
Skate Space at Britannia Reserve Mt Hawt Skate Park - Youth Skate Facility (Election Commitment)	188,000	125,000	107,175	17,825		107,175	Completed	9 - Completed (within budget)	Project completed, grant acquittal being processed
Street Lighting Renewal Program Street Lighting Upgrade Program	30,000		-				On track	3 - In planning	
Rights of Way Rehabilitation Program Rights of Way Rehab Program	126,000	-			1,116	1,116	On track	3 - In planning	
Bicycle Network Bicycle Network Bicycle Network - Travel Smart Actions	520,430 25,500	:	36	(36)	25,210	25,246	On track On track	3 - In planning 3 - In planning	

Summary	Revised Budget 2025FY	YTD Budget	YTD Actual	Remaining Budget
	\$	\$	\$	\$
Land and Buildings	6,074,661	1,230,000	1,259,027	79.27%
Furniture and Equipment	788,512	227,000	197,571	74.94%
Plant and Equipment	2,333,888	559,788	713,445	69.43%
Infrastructure Assets	16,061,433	852,000	1,035,699	93.55%
Total	25,258,494	2,868,788	3,205,742	87.31%
Funding	Revised Budget 2025FY	YTD Budget	YTD Actual	Remaining Budget
Funding		YTD Budget \$	YTD Actual \$	
Funding Own Source Funding - Municipal		YTD Budget \$ 2,068,651	YTD Actual \$ 2,275,321	
Own Source Funding - Municipal	2025FY \$	\$	\$	Budget \$
	2025FY \$ 12,045,599	\$ 2,068,651	\$ 2,275,321	Budget \$ 81.1%
Own Source Funding - Municipal Cash Backed Reserves	2025FY \$ 12,045,599 3,232,201	\$ 2,068,651	\$ 2,275,321 767,480	Budget \$ 81.1% 76.3%

CITY OF VINCENT NOTE 6 - CASH BACKED RESERVES AS AT 30 SEPTEMBER 2024

Reserve Particulars	Budget	Actual	Budget	YTD Actual	Budget	YTD Actual	Budget	YTD Actual	Budget	Actual
	Opening	Opening	Transfers	Transfers	Interest	Interest	Transfers	Transfers	Closing	Closing
	Balance	Balance	to Reserve	to Reserve	Earned	Earned	from Reserve	from Reserve	Balance	Balance
	1/07/2024	1/07/2024	30/09/2024	30/09/2024	30/09/2024	30/09/2024	30/09/2024	30/09/2024	30/09/2024	30/09/2024
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Sustainability Reserve	9,171,284	9,406,909	470,034	470,138	79,941	109,465	(800,000)	(764,646)	8,921,259	9,221,867
Beatty Park Leisure Centre Reserve	241,529	273,462	0	0	2,193	3,003	0	(1,696)	243,722	274,770
Cash in Lieu Parking Reserve	884,575	1,023,150	0	0	8,007	10,964	0	(1,000)	892,582	1,033,114
Hyde Park Lake Reserve	177,411	175,492	0	0	1,620	2,218	0	0	179,031	177,710
Land and Building Acquisition Reserve	326,965	323,439	0	0	2,985	4,087	0	0	329,950	327,526
Leederville Oval Reserve	76,166	75,344	0	0	696	953	0	0	76,862	76,297
Loftus Community Centre Reserve	151,353	149,712	0	0	1,383	1,894	0	0	152,736	151,606
Loftus Recreation Centre Reserve	127,553	285,115	18,225	17,506	1,140	1,561	0	0	146,918	304,182
Office Building Reserve - 246 Vincent Street	218,963	216,638	0	0	2,001	2,740	0	0	220,964	219,378
Parking Facility Reserve	116,179	114,926	0	0	1,062	1,454	0	0	117,241	116,380
Percentage For Public Art Reserve	264,395	312,870	0	0	2,064	2,826	0	0	266,459	315,696
Plant and Equipment Reserve	137	138	0	0	0	0	(137)	(138)	0	(0)
POS reserve - General	1,412,485	1,409,951	0	0	13,014	17,820	0	0	1,425,499	1,427,772
POS reserve - Haynes Street	85,590	100,340	10,635	10,636	780	1,068	0	0	97,005	112,044
State Gymnastics Centre Reserve	153,448	152,078	3,381	3,397	1,404	1,923	0	0	158,233	157,398
Strategic Waste Management Reserve	272,617	271,472	100,000	100,000	2,523	3,455	0	0	375,140	374,927
Catalina Land Sales Reserve	6,051,245	6,022,134	1,250,000	1,250,000	55,632	76,178	0	0	7,356,877	7,348,312
Underground Power Reserve	2,578,960	2,551,268	0	0	23,553	32,252	0	0	2,602,513	2,583,520
	22,310,855	22,864,438	1,852,275	1,851,677	199,998	273,863	(800,137)	(767,480)	23,562,991	24,222,498

CITY OF VINCENT

CITY OF VINCENT NOTE 7 - RECEIVABLES (RATING & OTHER DEBTORS) FOR THE MONTH ENDED 30 SEPTEMBER 2024



Balance from Previous Year Rates Levied - Initial	Total 1,345,454 44,225,965	Perc	entage	s of Ou	tstandi	ng Coll	ectable	Rates	Debtor	s 2024-	-2025			
Rates Levied - Interims Rates Waived Non Payment Penalties Other Rates Revenue Total Rates Collectable	(7,839) (120,270) 433,043 187,263 46,063,617	100.00% 90.00% 80.00% 60.00% 50.00% 40.00% 30.00%												
Outstanding Rates ESL Debtors Pensioner Rebates Not Yet Claimed	18,778,899 823,051 932,969	20.00% 10.00% 0.00%	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
ESL Rebates Not Yet Claimed Deferred Rates Debtors Current Rates Outstanding	52,519 (153,457) 20,433,981	2023-20242024-2025					27.40%	22.21%	16.25%	11.19%	6.12%	4.49%	3.11%	2.17%

Receivable - Other Debtors

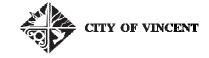
DESCRIPTION	30 Days	60 Days	90 Days	OVER 90 DAYS	BALANCE
	\$	\$	\$	\$	\$
DEBTOR CONTROL - HEALTH LICENCES	6,894	751	2,344	120,045	130,034
DEBTOR CONTROL - CASH IN LIEU CAR PARKING	0	0	0	170,762	170,762
DEBTOR CONTROL - PROPERTY INCOME	20,166	3,165	6,254	8,749	38,334
DEBTOR CONTROL - RECOVERABLE WORKS	1,370	0	0	930	2,299
DEBTOR CONTROL - OTHER	1,071,192	56,595	23,192	64,217	1,215,197
DEBTOR CONTROL - % ART CONTRIBUTIONS	0	0	1,151	0	1,151
DEBTOR CONTROL - PLANNING SERVICES FEES	705	(108)	0	685	1,282
DEBTOR CONTROL - INFRINGEMENT	158,630	136,607	56,676	869,250	1,221,163
PROVISION FOR DOUBTFUL DEBT (CURRENT)	0	0	0	(298,777)	(298,777)
IMPAIRMENT OF RECEIVABLES	0	0	0	(207,793)	(207,793)
TOTAL DEBTORS OUTSTANDING AS AT 30/09/2024	1,258,957	(67,401)	51,037	1,031,059	2,273,652
	55.4%	-3.0%	2.2%	45.3%	100.0%
ACCRUED INCOME					(36,815)
ACCRUED INTEREST					794,528
PREPAYMENTS					1,488,588
TOTAL TRADE AND OTHER RECEIVABLES				_	4,519,952

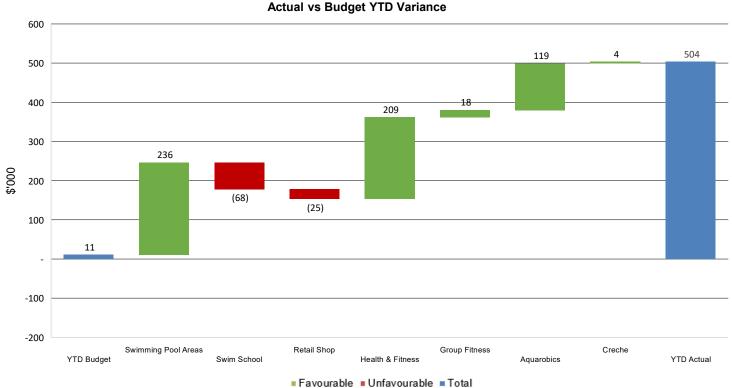


CITY OF VINCENT
NOTE 8 - BEATTY PARK LEISURE CENTRE FINANCIAL POSITION
AS AT 30 SEPTEMBER 2024

	Original Budget 2024/25	YTD Budget Sep-24	YTD Actuals Sep-24	YTD Actuals Sep-23	Month Actuals Sep-24	Month Actuals Sep-23
	\$	\$	\$	\$	\$	\$
ADMINISTRATION						
Revenue	0	0	0	(188,004)	(87,328)	(74,805)
Expenditure	0	0	0	187,574	87,328	74,805
Surplus/(Deficit)	0	0	0	(430)	0	0
SWIMMING POOLS AREA						
Revenue	3,081,921	755,226	752,178	666,740	267,009	254,300
Expenditure	(5,025,298)	(1,227,957)	(989,206)	(851,403)	(416,891)	(261,881)
Surplus/(Deficit)	(1,943,377)	(472,731)	(237,028)	(184,663)	(149,882)	(7,581)
SWIM SCHOOL						
Revenue	2,254,260	688,562	728,146	637,174	224,454	207,498
Expenditure	(1,535,074)	(353,794)	(461,757)	(389,626)	(150,446)	(127,650)
Surplus/(Deficit)	719,186	334,768	266,390	247,549	74,008	79,848
RETAIL SHOP						
Revenue	741,524	185,379	154,825	146,385	55,423	54,144
Expenditure	(494,856)	(98,046)	(92,336)	(72,520)	(16,270)	(38,091)
Surplus/(Deficit)	246,668	87,333	62,489	73,865	39,153	16,053
HEALTH & FITNESS						
Revenue	2,291,153	572,793	726,261	661,674	247,441	220,100
Expenditure	(1,657,326)	(393,086)	(337,757)	(301,435)	(133,072)	(111,520)
Surplus/(Deficit)	633,827	179,707	388,504	360,239	114,369	108,580
GROUP FITNESS						
Revenue	798,500	199,626	247,119	227,627	81,404	75,994
Expenditure	(662,576)	(174,147)	(203,205)	(152,517)	(92,713)	(48,553)
Surplus/(Deficit)	135,924	25,479	43,913	75,110	(11,309)	27,441
AQUAROBICS						
Revenue	324,958	79,740	97,087	90,568	32,377	30,102
Expenditure	(633,296)	(146,251)	(44,602)	(39,911)	(17,384)	(12,010)
Surplus/(Deficit)	(308,338)	(66,511)	52,485	50,657	14,993	18,092
CRECHE						
Revenue	94,184	23,547	26,051	25,625	8,511	8,421
Expenditure	(433,796)	(100,882)	(99,293)	(78,271)	(31,723)	(24,763)
Surplus/(Deficit)	(339,612)	(77,335)	(73,242)	(52,646)	(23,212)	(16,341)
Net Surplus/(Deficit)	(855,722)	10,710	503,509	569,787	58,120	226,113
Less: Depreciation	(1,695,004)	(423,750)	0	0	0	0
Surplus/(Deficit)	839,282	434,460	503,509	569.787	58,120	226,113

CITY OF VINCENT NOTE 8 - STATEMENT OF FINANCIAL ACTIVITY BY SERVICE - GRAPH AS AT 30 SEPTEMBER 2024





Beatty Park Net Surplus 2024-2025 Actual vs Budget YTD Variance

11.2 AUTHORISATION OF EXPENDITURE FOR THE PERIOD 01 SEPTEMBER 2024 TO 30 **SEPTEMBER 2024**

Attachments:	1.	September 2024 - Payments by Payroll and EFT 🗓 🛣
	2	September 2024 - Payments by Direct Debit 🛽 🔀

eptember 2024 - Payments by Direct Debit 3.

September 2024 - Payments by Fuel cards 🕹 🔛

Recommendation:

That Council RECEIVES the list of accounts paid under delegated authority for the period 01 September 2024 to 30 September 2024 as detailed in Attachments 1, 2, 3 and 4 as summarised below:

EFT payments, including payroll	\$8,755,742.0
Cheques	\$0.0
Direct debits, including credit cards	\$165,988.5
Total payments for September 2024	\$8,921,730.5

PURPOSE OF REPORT:

To present to Council the list of expenditure and accounts paid for the period 1 September 2024 to 30 September 2024.

DELEGATION:

Regulation 13(1) and (3) of the Local Government (Financial Management) Regulations 1996 requires that a list of accounts A list prepared under sub regulation (1) is to be presented to Council at the next ordinary meeting of Council after the list is prepared.

BACKGROUND:

Council has delegated to the Chief Executive Officer (Delegation No. 2.2.18) the power to make payments from the City's Municipal and Trust funds.

In accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996 a list of accounts paid by the Chief Executive Officer is to be provided to Council, where such delegation is made.

The list of accounts paid must be recorded in the minutes of the Council Meeting.

DETAILS:

The Schedule of Accounts paid for the period 1 September 2024 to 30 September 2024, covers the following:

FUND Municipal Account (Attachment 1, 2 and 3)	CHEQUE NUMBERS/ BATCH NUMBER	AMOUNT
EFT Payments	3110-3116	\$7,175,089.47
Payroll by Direct Credit	September 2024	\$1,580,652.54
Sub Total		\$8,755,742.01

\$8,921,730.57

Cheques	
Cheques	\$0.00
Sub Total	\$0.00

Direct Debits (including Credit Cards)

Lease Fees	\$21,017.53
Loan Repayments	\$60,916.88
Bank Charges – CBA	\$65,497.99
Credit Cards	\$18,556.16
Sub Total	\$165,988.56

Total Payments

CONSULTATION/ADVERTISING:

Not applicable.

LEGAL/POLICY:

Regulation 12(1) and (2) of the Local Government (Financial Management) Regulations 1996:

- "12. Payments from municipal fund or trust fund, restrictions on making
- (1) A payment may only be made from the municipal fund or the trust fund
 - *if the local government has delegated to the CEO the exercise of its power to make payments from those funds by the CEO; or*
 - otherwise, if the payment is authorised in advance by a resolution of Council.
- (2) Council must not authorise a payment from those funds until a list prepared under regulation 13(2) containing details of the accounts to be paid has been presented to Council."

Regulation 13(1) and (3) of the Local Government (Financial Management) Regulations 1996:

- *"13. Lists of Accounts"*
- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared
 - the payee's name;
 - the amount of the payment;
 - the date of the payment; and
 - sufficient information to identify the transaction.
- (2) A list prepared under sub regulation (1) is to be
 - presented to Council at the next ordinary meeting of Council after the list is prepared; and
 - recorded in the minutes of that meeting."

RISK MANAGEMENT IMPLICATIONS

Low: Management systems are in place that establish satisfactory controls, supported by the internal and external audit functions. Financial reporting to Council increases transparency and accountability.

STRATEGIC IMPLICATIONS:

This is in keeping with the City's *Strategic Community Plan 2022-2032*:

Innovative and Accountable

Our resources and assets are planned and managed in an efficient and sustainable manner.

Our community is aware of what we are doing and how we are meeting our goals.

Our community is satisfied with the service we provide.

We are open and accountable to an engaged community.

SUSTAINABILITY IMPLICATIONS:

Expenditure covered in this report includes various projects, programs, services and initiatives that contribute to protecting/enhancing the City's built and natural environment and to improving resource efficiency.

PUBLIC HEALTH IMPLICATIONS:

Expenditure covered in this report includes various projects, programs and services that contribute to the priority health outcomes within the City's *Public Health Plan 2020-2025*.

FINANCIAL/BUDGET IMPLICATIONS:

All municipal fund expenditure included in the list of payments is in accordance with Council's annual budget.

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Authorisation of Expenditure for the Period September 2024 Payment by EFT and Payroll (Bruce 4, 7)				
(Payee A-Z)				AMOUN
ayment Date	Payee 4 A & L G Molinari	DESCRIPTION Refund of part dog registration fee	\$	30.0
	4 a space Australia Pty Ltd	Supply and Install of new playground Braithwaite Park	\$	103,620.0
	4 A Team Printing Pty Ltd	Health & Fitness Printing	\$	257.4
	4 A Vosper & W Tolhurst	Rates Refund	\$	1,772.1
20/09/202	4 A. Richards Pty Ltd	Supply of fertiliser- Birdwood square & Woodville Reserve	\$	658.0
	4 AAAC Towing Pty Ltd	Towing of vehicle	\$	481.8
	4 Access Office	Supply of cove chair	\$	12,551.0
	4 Acurix Networks Pty Ltd	Leederville wifi services - September 2024	\$	1,503.
	4 Adam Cruickshank	Artwork storage 17.08.24 to 11.10.24	\$	3,080.
	4 Addstyle Constructions Pty Ltd	Refund of infrastructure bond	\$ \$	3,000. 10,141.
	4 AKC Pty Ltd T/as Baileys Ferti 4 AKC Pty Ltd T/as Baileys Ferti	Supply of fertilizer Supply of fertilizer	э \$	2,568.
	4 Alchemy Saunas Pty Ltd	Monthly rental fee for 2 saunas - August 2024	\$	2,300.
	4 Alerton Australia	Urgent call out, server not responding	\$	936.
	4 Alexandra Castle	Meeting attendance fee September 2024	\$	2,094.
	4 Alexandra Castle	Deputy Mayor allowance fee September 2024	\$	1,428.
	4 Alinta Sales Pty Ltd	Gas supplies : UA Lot 366 Joel Tce 23.05.24 to 21.08.24	\$	41.
06/09/202	4 Alison Austin	Fitness instructor fee	\$	660.
	4 Alison Xamon	Mayor allowance fee September 2024	\$	5,217.
	4 Alison Xamon	Meeting attendance fee September 2024	\$	2,808
	4 Alison Xamon	Reimbursement for Mileage 01.07.24 to 05.09.24	\$	27
	4 Allflow Industrial Australia P	Service oil/water separator	\$	401
	4 Allflow Industrial Australia P	Service oil/water separator	\$	376
	4 Allpipe Technologies	Cleaver Street- Drainage Cleaning & CCTV	\$	5,054
	4 Allstate Kerbing	Kerbing services Stamford St, Sherdin Lane	\$	4,887
	4 Allstate Kerbing	Kerbing Services - Bribane St, Dunedin st, Lyton St, Stamford St, Sherdin Lane	\$	4,875
	4 Alsco Pty Ltd	Monthly mat changeover at BPLC	\$ \$	1,017 3,080
	4 Altus Planning Pty Ltd 4 Ampol Australia Petroleum Pty	Council Capacity Building 03.09.24 Fuel and Oil August 2024	э \$	29,460
	4 Andrew Bradshaw	Reimbursement for safety glasses	\$	29,400
	4 Anna Cappelletta	Fitness instructor fee	\$	1,520
	4 Anna Cappelletta	Fitness instructor fee	\$	1,440
	4 Anthea Auld	ANZAC Day 2024 - Photography	\$	580
	4 Anthony Murphy	Refund of infrastructure bond	\$	275
	4 APARC Pty Ltd	Credit card transactions - July 2024 LHSC Sensor August 2024	\$	11,292
06/09/202	4 APOD Pty Ltd	BPLC aquatic changerooms refurbishments	\$	3,877
20/09/202	4 APOD Pty Ltd	Listis Stadium Changeroom Renewal - Contract Admin	\$	3,798
06/09/202	4 Aqueo Import & Distribution Pt	Purchase Havaianas for resale in retail BPLC	\$	687
	4 Arbor Consulting	Arboricultural services - 20 Mary St, BPLC and Braithwaite Park	\$	2,992
	4 Arbor Consulting	Arboricultural services - various locations	\$	297
	4 Arboricultural Association of	Supporting partners fees and semiar attendance	\$	3,366
	4 Arthur D Riley & Co Pty Ltd	ADR Monthly support TicketOr2 Licensing September 2024	\$	4,729
	4 Ashlee La Fontaine	Meeting attendance fee September 2024	\$	2,094
	4 Ashley Wallace	Meeting attendance fee September 2024	\$	2,094
	4 Asphaltech Pty Ltd 4 Australia Post	Asphalt supplies Postage charges August 2024	\$ \$	786 5,099
	4 Australia Post	Commission charges - July 2024 and August 2024	ъ \$	3,552
	4 Australian HVAC Services	Air-conditioning maintenance - various location	э \$	9,598
	4 Australian HVAC Services	Air-conditioning maintenance - Validus location	φ \$	2,480
	4 Australian Institute of Manage	Contract training - Execution and close	\$	1,451
	4 Australian Renovation Group Pt	Refund of infrastructure bond	\$	3,000
	4 Australian Services Union	Payroll deductions	\$	159
	4 Australian Services Union	Payroll deductions	\$	159
	4 Australian Swim Schools Associ	Attendance of 5 day national conference	\$	1,173
	4 Australian Taxation Department	Payroll deductions	\$	225,571
	4 Australian Taxation Department	Payroll deductions	\$	222,339
	4 Autumn Style	Style workshop for new mums - 13 Aug 2024	\$	400
	4 Award Irrigation Pty Ltd	Locating services Britannia Road & Bream Cove	\$	1,672
	4 Award Irrigation Pty Ltd	Locating sites on Beaufort St	\$	627
20/09/202	4 Azility 4 Balshaws Florist	Prepaid: Energy Monitoring 04.08.24 to 31.11.24	\$ ¢	4,273
	4 Baisnaws Fiorist 4 BCA Consultants	Mt Hawthorn RSL event Beatty Park - Gym AC assessment report	\$ \$	420
	4 BCA Consultants 4 Beatty Park Physiotherapy Pty	Fitness instructor fee	\$	1,848
	4 Benara Nurseries	Plant supplies	ъ \$	876
	4 Bing Technologies Pty Ltd	Printing and photocopying -01.08.24 to 30.08.24	э \$	14,387
	4 Bladerunner Trust	Bobcat Hire	э \$	7,991
	4 Bladerunner Trust	Bobcat Hire	\$	4,235
	4 BLMH Pty Ltd t/as Halyn Proper	44/99 Palmerston Assessment #55271	\$	463
	4 Boc Gases Australia Limited	Supply Co2 beverage	\$	445
	4 Boc Gases Australia Limited	Supply 1st aid medical oxygen	\$	117
	4 Boral Construction Materials G	Supply of concrete	\$	9,260

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20/09/2024			•	0.000.00
	Boral Construction Materials G Bowers Pty Ltd	Supply of concrete	\$	2,220.20
	Boya Equipment Pty Ltd	For the digitisation of 24 paintings Spray Parts	\$	759.53
	BPA Consultants Pty Ltd	Robertson Park - Civil Works Inspections & contract administration	\$	9,988.00
06/09/2024	,	Repair suction motor on scrubber machine	\$	261.25
	Brett Coulson	Refund of part membership fee BPLC	\$	547.38
	Bridgestone Australia Ltd	Tyre services and repairs	\$	1,982.42
	Briskleen Supplies	Monthly changeover of sanitary and nappy	\$	1,286.49
	Briskleen Supplies	Supply Toiletry and Cleaning Supplies BPLC	\$	981.69
	Bronte Miltrup	Reimbursement for 2 rolling cooler bags	\$	104.00
	Broomstick Prod & Cold Crankin	Fitness Audio DX6-TF digital transmitter	\$	460.00
	Broomstick Prod & Cold Crankin	Repair microphone headsets	\$	308.00
20/09/2024	Buildwell Group Pty Ltd	Refund of infrastructure bond	\$	1,000.00
	Bunnings Group Limited	Hardware supplies	\$	359.09
20/09/2024	Bunnings Group Limited	Hardware supplies & plants and pots for depot	\$	180.45
20/09/2024	c2pr Group Pty Ltd	Trend to defender endpoint and migration August 2024	\$	27,060.00
	CA AND PR CHARLESTON	Printing services: various	\$	759.00
06/09/2024	Call Associates Pty Ltd	After hours call provider - June 2024 and July 2024	\$	3,444.77
	Carmen Armstrong	Rates Refund	\$	1,122.44
06/09/2024	Carriage Motors Pty Ltd	Service and repairs P1290	\$	760.00
	Catherine Kosick	Reimbursement for BPLC expenses	\$	555.64
	Charlotte Baker and Henry Tiem	Rates Refund	\$	1,693.43
	Child Safeguard Pty Ltd	Review of Child Safety complaints investigation	\$	7,150.00
	Ching Man Lee	Reimbursement of transport fees	\$	140.07
	Choiceone Pty Ltd	Hire of agency staff	\$	22,473.75
	Choiceone Pty Ltd	Hire of agency staff	\$	13,179.91
	Christopher Busch	Refund of part dog registration fee	\$	150.00
	Christou Design Group Pty Ltd	DRP advice	\$	220.00
	Christou Design Group Pty Ltd	DRP advice	\$	220.00
	City of Gosnells Municipal Fun	Refund of part membership fee BPLC	\$	7,700.00
	City of Nedlands Municipal City of South Perth Municipal	Long service leave liability	\$	2,187.04
	· · ·	Refund of part dog registration fee	\$	40.04
	City of Stirling City of Vincent	Rates -1 Linwood Court 2024/25	\$	25,293.94 1,011.94
	City of Vincent	Payroll deductions Payroll deductions	\$	1,011.94
	City of Vincent Social Club	Payroll deductions	\$	448.00
	City of Vincent Social Club	Payroll deductions	\$	448.00
	City of Wanneroo	Tamala park rates share FY 2024-2025	\$	17,798.37
	City of Wanneroo	Long service leave liability	\$	3,287.63
	Civica Pty Ltd	Rates on Demand - August 2024	\$	264.00
	Claudia Scalisi	Fitness instructor fee	\$	210.00
	Clever Patch	Library supplies	\$	176.42
	Coates Hire Operations Pty Ltd	Hire Plant and Machinery	\$	1,500.30
	Coates Hire Operations Pty Ltd	Hire Plant and Machinery	\$	40.60
	Cobblestone Concrete Pty Ltd	Concrete path repairs Harwood Place,	\$	29,478.24
	Cobblestone Concrete Pty Ltd	Concrete path repairs Woodstock street	\$	17,909.02
06/09/2024	Cobblestone Concrete Pty Ltd	Concrete repairs 18 Kalgoorlie Street		7,034.91
20/09/2024	Cockburn Cement Limited	Cement & Pallets	\$	1,004.01
06/09/2024		Cement & Fallets	\$	1,042.80
	Cockburn Party Hire	Native Plant Sale - August 2024		
20/09/2024			\$	1,042.80
	Cockburn Party Hire	Native Plant Sale - August 2024	\$ \$	1,042.80 2,676.70
6/09/2024 06/09/2024	Cockburn Party Hire Colin Dickson and Francesca Ne Comex Civil Commercial Aquatics Australia	Native Plant Sale - August 2024 Fitness instructor fee Sheridan Lane Project eathrworks box out Water Treatment at BPLC	\$ \$ \$ \$	1,042.80 2,676.70 106.00 28,784.25 1,518.00
6/09/2024 06/09/2024 20/09/2024	Cockburn Party Hire Colin Dickson and Francesca Ne Comex Civil Commercial Aquatics Australia Compu-Stor	Native Plant Sale - August 2024 Fitness instructor fee Sheridan Lane Project eathrworks box out Water Treatment at BPLC Off-site Storage and Digitisation August 2024	\$ \$ \$ \$ \$	1,042.80 2,676.70 106.00 28,784.25
6/09/2024 06/09/2024 20/09/2024 20/09/2024	Cockburn Party Hire Colin Dickson and Francesca Ne Comex Civil Commercial Aquatics Australia Compu-Stor Constable Care Child Safety Fo	Native Plant Sale - August 2024 Fitness instructor fee Sheridan Lane Project eathrworks box out Water Treatment at BPLC Off-site Storage and Digitisation August 2024 Prepaid - Partnership MoU 2024-2025	\$ \$ \$ \$ \$ \$ \$	1,042.80 2,676.70 106.00 28,784.25 1,518.00 15,174.82 12,210.00
6/09/2024 06/09/2024 20/09/2024 20/09/2024 06/09/2024	Cockburn Party Hire Colin Dickson and Francesca Ne Comex Civil Commercial Aquatics Australia Compu-Stor Constable Care Child Safety Fo Contra-Flow Pty Ltd	Native Plant Sale - August 2024 Fitness instructor fee Sheridan Lane Project eathrworks box out Water Treatment at BPLC Off-site Storage and Digitisation August 2024 Prepaid - Partnership MoU 2024-2025 Traffic management various locations	\$ \$ \$ \$ \$ \$ \$ \$ \$	1,042.80 2,676.70 106.00 28,784.25 1,518.00 15,174.82 12,210.00 63,433.59
6/09/2024 06/09/2024 20/09/2024 20/09/2024 06/09/2024 06/09/2024	Cockburn Party Hire Colin Dickson and Francesca Ne Comex Civil Commercial Aquatics Australia Compu-Stor Constable Care Child Safety Fo Contra-Flow Pty Ltd Corsign WA	Native Plant Sale - August 2024 Fitness instructor fee Sheridan Lane Project eathrworks box out Water Treatment at BPLC Off-site Storage and Digitisation August 2024 Prepaid - Partnership MoU 2024-2025 Traffic management various locations Sign supplies and install	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,042.80 2,676.70 106.00 28,784.25 1,518.00 15,174.82 12,210.00 63,433.59 1,685.62
6/09/2024 06/09/2024 20/09/2024 20/09/2024 06/09/2024 06/09/2024 20/09/2024	Cockburn Party Hire Colin Dickson and Francesca Ne Comex Civil Commercial Aquatics Australia Compu-Stor Constable Care Child Safety Fo Contra-Flow Pty Ltd Corsign WA Corsign WA	Native Plant Sale - August 2024 Fitness instructor fee Sheridan Lane Project eathrworks box out Water Treatment at BPLC Off-site Storage and Digitisation August 2024 Prepaid - Partnership MOU 2024-2025 Traffic management various locations Sign supplies and install Sign supplies and install	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,042.80 2,676.70 106.00 28,784.25 1,518.00 15,174.82 12,210.00 63,433.59 1,685.62 1,093.84
6/09/2024 06/09/2024 20/09/2024 06/09/2024 06/09/2024 06/09/2024 20/09/2024 06/09/2024	Cockburn Party Hire Colin Dickson and Francesca Ne Comex Civil Commercial Aquatics Australia Compu-Stor Constable Care Child Safety Fo Contra-Flow Pty Ltd Corsign WA Corsign WA Cromag Pty Ltd t/as Sigma Chem	Native Plant Sale - August 2024 Fitness instructor fee Sheridan Lane Project eathrworks box out Water Treatment at BPLC Off-site Storage and Digitisation August 2024 Prepaid - Partnership MoU 2024-2025 Traffic management various locations Sign supplies and install Supply of pool chemicals for BPLC	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,042.80 2,676.70 106.00 28,784.25 1,518.00 15,174.82 12,210.00 63,433.59 1,685.62 1,093.84 6,903.60
6/09/2024 06/09/2024 20/09/2024 06/09/2024 06/09/2024 06/09/2024 06/09/2024 06/09/2024 06/09/2024	Cockburn Party Hire Colin Dickson and Francesca Ne Comex Civil Compurstor Constable Care Child Safety Fo Contra-Flow Pty Ltd Corsign WA Corsign WA Coronag Pty Ltd t/as Sigma Chem Cromag Pty Ltd t/as Sigma Chem	Native Plant Sale - August 2024 Fitness instructor fee Sheridan Lane Project eathrworks box out Water Treatment at BPLC Off-site Storage and Digitisation August 2024 Prepaid - Partnership MoU 2024-2025 Traffic management various locations Sign supplies and install Sign supplies and install Supply of pool chemicals for BPLC Supply of pool chemicals for BPLC	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,042.80 2,676.70 106.00 28,784.25 1,518.00 15,174.82 12,210.00 63,433.59 1,685.62 1,093.84 6,903.60 1,515.25
6/09/2024 06/09/2024 20/09/2024 20/09/2024 06/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024	Cockburn Party Hire Colin Dickson and Francesca Ne Comex Civil Commercial Aquatics Australia Compu-Stor Constable Care Child Safety Fo Contra-Flow Pty Ltd Corsign WA Corsign WA Coronag Pty Ltd Vas Sigma Chem Cromag Pty Ltd Vas Sigma Chem CSE Crosscom Pty Ltd	Native Plant Sale - August 2024 Fitness instructor fee Sheridan Lane Project eathrworks box out Water Treatment at BPLC Off-site Storage and Digitisation August 2024 Prepaid - Partnership MoU 2024-2025 Traffic management various locations Sign supplies and install Supply of pool chemicals for BPLC Supply of pool chemicals for BPLC Prepaid : Network Fees - 01.08.24 to 30.06.25	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,042.80 2,676.70 106.00 28,784.25 1,518.00 15,174.82 12,210.00 63,433.59 1,685.62 1,093.84 6,903.60 1,515.25 37,298.25
6/09/2024 06/09/2024 20/09/2024 06/09/2024 06/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 06/09/2024	Cockburn Party Hire Colin Dickson and Francesca Ne Comex Civil Commercial Aquatics Australia Compu-Stor Constable Care Child Safety Fo Contra-Flow Pty Ltd Corsign WA Corsign WA Coromag Pty Ltd Vas Sigma Chem Cromag Pty Ltd Vas Sigma Chem CSE Crosscom Pty Ltd CSE Crosscom Pty Ltd	Native Plant Sale - August 2024 Fitness instructor fee Sheridan Lane Project eathrworks box out Water Treatment at BPLC Off-site Storage and Digitisation August 2024 Prepaid - Partnership MOU 2024-2025 Traffic management various locations Sign supplies and install Supply of pool chemicals for BPLC Supply of pool chemicals for BPLC Prepaid : Network Fees - 01.08.24 to 30.06.25 CSE Crosscom - 1 x FPR Repair Motorola	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,042.80 2,676.70 106.00 28,784.25 1,518.00 15,174.82 12,210.00 63,433.59 1,685.62 1,093.84 6,903.60 1,515.25 37,298.25 654.50
6/09/2024 06/09/2024 20/09/2024 06/09/2024 06/09/2024 06/09/2024 06/09/2024 20/09/2024 20/09/2024 06/09/2024 06/09/2024 06/09/2024	Cockburn Party Hire Colin Dickson and Francesca Ne Comex Civil Commercial Aquatics Australia Compu-Stor Constable Care Child Safety Fo Contra-Flow Pty Ltd Corsign WA Cromag Pty Ltd Vas Sigma Chem Cromag Pty Ltd Vas Sigma Chem Cromag Pty Ltd Vas Sigma Chem CSE Crosscom Pty Ltd CSE Crosscom Pty Ltd CTI Security Services Pty Ltd	Native Plant Sale - August 2024 Fitness instructor fee Sheridan Lane Project eathrworks box out Water Treatment at BPLC Off-site Storage and Digitisation August 2024 Prepaid - Partnership MoU 2024-2025 Traffic management various locations Sign supplies and install Supply of pool chemicals for BPLC Supply of pool chemicals for Application Alarm monitoring Depot and Admin	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,042.80 2,676.70 106.00 28,784.25 1,518.00 15,174.82 12,210.00 63,433.59 1,685.62 1,093.84 6,903.60 1,515.25 37,298.25 654.50 6,937.84
6/09/2024 06/09/2024 20/09/2024 06/09/2024 06/09/2024 06/09/2024 06/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 6/09/2024	Cockburn Party Hire Colin Dickson and Francesca Ne Comex Civil Commercial Aquatics Australia Compu-Stor Constable Care Child Safety Fo Contra-Flow Pty Ltd Corsign WA Corsign WA Cromag Pty Ltd Vas Sigma Chem Cromag Pty Ltd Vas Sigma Chem CSE Crosscom Pty Ltd CSE Crosscom Pty Ltd CSE Crosscom Pty Ltd CSI Security Services Pty Ltd CSI Security Services Pty Ltd	Native Plant Sale - August 2024 Fitness instructor fee Sheridan Lane Project eathrworks box out Water Treatment at BPLC Off-site Storage and Digitisation August 2024 Prepaid - Partnership MoU 2024-2025 Traffic management various locations Sign supplies and install Supply of pool chemicals for BPLC Alarm monitoring Depot and Admin Alarm monitoring - North Perth Town Hall 28.06.24	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,042,80 2,676,70 106,00 28,784,25 1,518,00 15,174,82 12,210,00 63,433,59 1,685,62 1,093,84 6,903,60 1,515,25 37,298,25 654,50 6,937,84 249,00
6/09/2024 06/09/2024 20/09/2024 20/09/2024 06/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 06/09/2024 06/09/2024 06/09/2024 20/09/2024 6/09/2024	Cockburn Party Hire Colin Dickson and Francesca Ne Comex Civil Commercial Aquatics Australia Compu-Stor Constable Care Child Safety Fo Contra-Flow Pty Ltd Corsign WA Corsign WA Coronag Pty Ltd Vas Sigma Chem Cromag Pty Ltd Vas Sigma Chem CSE Crosscom Pty Ltd CSE Crosscom Pty Ltd CSE Crosscom Pty Ltd CTI Security Services Pty Ltd CTI Security Services Pty Ltd CTI Security Services Pty Ltd CT-Twelve	Native Plant Sale - August 2024 Fitness instructor fee Sheridan Lane Project eathrworks box out Water Treatment at BPLC Off-site Storage and Digitisation August 2024 Prepaid - Partnership MOU 2024-2025 Traffic management various locations Sign supplies and install Supply of pool chemicals for BPLC Prepaid : Network Fees - 01.08.24 to 30.06.25 CSE Crosscom - 1 x FPR Repair Motorola Alarm monitoring Depot and Admin Alarm monitoring - North Perth Town Hall 28.06.24 Gully Soak Well Program - 1 tonne pallets	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	1,042.80 2,676.70 106.00 28,784.25 1,518.00 15,174.82 12,210.00 63,433.59 1,685.62 1,093.84 6,903.60 1,515.25 37,298.25 654.50 6,937.84 249.00 1,650.00
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2

20/09/2024	Devco Builders	Maintenance and repairs - Various locations	\$	40,761
	Devco Builders	Maintenance and repairs - Leederville Oval	\$	24,578
	Devco Builders	Maintenance and repairs - BPLC	\$	12,876
06/09/2024	Devco Builders	Maintenance and repairs - various locations	\$	11,945
	Developed Property Pty Ltd	Refund of planning application fee	\$	200
	Dianne Prior	Payment for auslan interpreting services	\$	270
	Diplomatik Pty Ltd	Hire of agency staff	\$	4,141
	Discus on Demand Pty Ltd	Health and Fitness pads	\$	400
	Dismantle Main Account	Cleaning Senior verges August 2024	\$	3,778
	Dominic Snellgrove	DRP advice	\$	312
	Donald Veal Consultants P/L	Glendower St to Walcott St SAS 85% road audit	\$	10,560
	Donegan Enterprises Pty Ltd	Playground repair and maintenance various location	\$	495
06/09/2024	Downer EDI Services Pty Ltd	Security upgrade works at Beatty Park	\$	2,550
06/09/2024	Duncan Barnes	Refund of part dog registration fee	\$	150
06/09/2024	Duncan Charles Phillips	GIS Consulting Services 24.07.24 to 29.08.24	\$	5,610
	Eamco Pty Ltd t/as EOS Electri	Annual RCD & emergency light test various locations	\$	22,865
	Eamco Pty Ltd t/as EOS Electri	Electrical services - Various Locations	\$	11,631
		Electrical services Various locations	\$	8,477
	Eamco Pty Ltd t/as EOS Electri			
	Eamco Pty Ltd t/as EOS Electri	Electrical services BPLC	\$	6,073
	Educational Art Supplies	Library supplies	\$	48
06/09/2024	Elise Hinkley	Adult Embroidery Workshop and Materials	\$	357
06/09/2024	Ellenby Pty Ltd	Supply of plants and trees	\$	4,151
	Ellenby Pty Ltd	Supply of plants and trees	\$	2,134
	Emily Swan & Sam Swan	Rebate for reusable sanitary product purchase	\$	50
	Emma Boogaerdt	Rates Refund	\$	2,051
	Emma-Jane Hunt	Workshop for NAIDOC week 13.07.24	\$	1,200
	Enigin Partners Pty Ltd	Real time Energy Monitoring	\$	7,189
	Enviroblast Cannington	High Pressure tidy bin frames -September 2024	\$	1,663
	Environmental Industries Pty L	Braodleafe passive and active spraying	\$	39,600
	ER NG Woolf	Meeting attendance fee September 2024	\$	2,094
25/09/2024	ES Vincent	Payroll deductions	\$	6,099
12/09/2024	ES Vincent	Payroll deductions	\$	5,599
	Exbo Signage and Print Pty Ltd	Purchase of banner vnyl parking hoods	\$	2,603
06/09/2024		Delivery and assembly of vasse composite seat	\$	6,933
				1,678
	F J Baden-Powell	Rates Refund	\$	
20/09/2024		Consultancy services for Mount Hawthorn Town Centre	\$	16,632
	Fastwork Investments Pty Ltd t	24/262 Lord Street assessment 53515 TW Yip	\$	44(
20/09/2024	Finestone Investments Pty Ltd	Plumbing services - BPLC	\$	48,962
06/09/2024	Finestone Investments Pty Ltd	Plumbing Services- various locations	\$	3,290
20/09/2024	Finestone Investments Pty Ltd	Plumbing services various locations	\$	2,268
	Fire And Emergency Services Au	FY 2024-2025 ESL 1st quarter contribution		2,437,662
	Flexi Staff Group Pty Ltd	Hire of agency staff	\$	17,11
	Flexi Staff Group Pty Ltd	Hire of agency staff	\$	16,48
	Flick Anticimex Pty Ltd	Pest control services various locations	\$	18,019
	Flick Anticimex Pty Ltd	Pest control services 125 Western Parade	\$	264
	Focus Networks	Monthly MPS Devices August 2024,	\$	30,25
	Focus Networks	Monthly MPS device - September 2024	\$	30,233
20/09/2024	Focus Networks	Software as a Service Sep 2024	\$	13,45
06/09/2024	Focus Networks	Prepaid block hours labour	\$	11,22
20/09/2024	Focus Networks	Replacement firewall 20.06.24	\$	4,532
	Focus Networks	Billable support after hours, Decommission network, VMWARE security updated	\$	3,43
	Focus Networks	Managed firewall services SECaaS - August 2024	\$	1,259
	Francis W Stapleton	Rates Refund	э \$	560
	Frisca Rusli	Refund of part dog registration fee	\$	150
06/09/2024		Refund of part dog registration fee	\$	30
	Geoff's Tree Service Pty Ltd	Powerline pruning - ZOne 1	\$	53,328
20/09/2024	Geoff's Tree Service Pty Ltd	Power line prune zone 1	\$	40,656
20/09/2024	Geografia Pty Ltd	Spendmap 12 month subcription Jul 2024	\$	18,01
		Auto door maintenance Mt Hawthorn CC	\$	2,52
20/09/2024	Go Doors Pty Ltd			35,090
	, ,	Keiser Studio Plus Spin Bike	ъ	
20/09/2024	Goldpin Corporation Pty Ltd	Keiser Studio Plus Spin Bike Equipment Maintenance Keiser Bikes & Gym	\$	80.
20/09/2024 06/09/2024	Goldpin Corporation Pty Ltd Goldpin Corporation Pty Ltd	Equipment Maintenance Keiser Bikes & Gym	\$	
20/09/2024 06/09/2024 20/09/2024	Goldpin Corporation Pty Ltd Goldpin Corporation Pty Ltd Goldpin Corporation Pty Ltd	Equipment Maintenance Keiser Bikes & Gym Equipment Maintenance Keiser Bikes & Gym	\$ \$	32
20/09/2024 06/09/2024 20/09/2024 20/09/2024	Goldpin Corporation Pty Ltd Goldpin Corporation Pty Ltd Goldpin Corporation Pty Ltd Green Options Pty Ltd	Equipment Maintenance Keiser Bikes & Gym Equipment Maintenance Keiser Bikes & Gym Leederville oval returfing 277sqm & Supply and install 83m2 jumbo kikuyu	\$ \$	322 24,03
20/09/2024 06/09/2024 20/09/2024 20/09/2024 20/09/2024	Goldpin Corporation Pty Ltd Goldpin Corporation Pty Ltd Goldpin Corporation Pty Ltd Green Options Pty Ltd Greenwood Party Hire	Equipment Maintenance Keiser Bikes & Gym Equipment Maintenance Keiser Bikes & Gym Leederville oval returfing 277sqm & Supply and install 83m2 jumbo kikuyu Equipment Hire	\$ \$ \$	322 24,03 486
20/09/2024 06/09/2024 20/09/2024 20/09/2024 20/09/2024 06/09/2024	Goldpin Corporation Pty Ltd Goldpin Corporation Pty Ltd Goldpin Corporation Pty Ltd Green Options Pty Ltd Greenwood Party Hire Grillex Pty Ltd	Equipment Maintenance Keiser Bikes & Gym Equipment Maintenance Keiser Bikes & Gym Leederville oval returfing 277sqm & Supply and install 83m2 jumbo kikuyu Equipment Hire Refund of part dog registration fee	\$ \$ \$ \$	322 24,03 480 9,383
20/09/2024 06/09/2024 20/09/2024 20/09/2024 20/09/2024 06/09/2024	Goldpin Corporation Pty Ltd Goldpin Corporation Pty Ltd Goldpin Corporation Pty Ltd Green Options Pty Ltd Greenwood Party Hire	Equipment Maintenance Keiser Bikes & Gym Equipment Maintenance Keiser Bikes & Gym Leederville oval returfing 277sqm & Supply and install 83m2 jumbo kikuyu Equipment Hire	\$ \$ \$	322 24,03 480 9,383 420
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20/09/2024 06/09/2024 20/09/2024 20/09/2024 06/09/2024 06/09/2024 06/09/2024 06/09/2024 12/09/2024 25/09/2024 20/09/2024	Goldpin Corporation Pty Ltd Goldpin Corporation Pty Ltd Goldpin Corporation Pty Ltd Green Options Pty Ltd Greenwood Party Hire Grillex Pty Ltd Guardian Exercise Rehabilitati Hays Personnel Services (Austr Health Insurance Fund of Austr Health Insurance Fund of Austr Health Insurance Fund of Austr Health Skantzos	Equipment Maintenance Keiser Bikes & Gym Equipment Maintenance Keiser Bikes & Gym Leederville oval returfing 277sqm & Supply and install 83m2 jumbo kikuyu Equipment Hire Refund of part dog registration fee Refund for overpayment of invoice Hire of agency staff Payroll deductions Payroll deductions Refund of part membership fee BPLC	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	32: 24,03 48: 9,38: 42: 13,31: 20 20 45:
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20/09/2024 06/09/2024 20/09/2024 20/09/2024 06/09/2024 06/09/2024 06/09/2024 25/09/2024 25/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024	Goldpin Corporation Pty Ltd Goldpin Corporation Pty Ltd Goldpin Corporation Pty Ltd Green Options Pty Ltd Greenwood Party Hire Grillex Pty Ltd Guardian Exercise Rehabilitati Hays Personnel Services (Austr Health Insurance Fund of Austr Health Insurance Fund of Austr Helen Skantzos Helene Pty Ltd Helene Pty Ltd	Equipment Maintenance Keiser Bikes & Gym Equipment Maintenance Keiser Bikes & Gym Leederville oval returfing 277sqm & Supply and install 83m2 jumbo kikuyu Equipment Hire Refund of part dog registration fee Refund for overpayment of invoice Hire of agency staff Payroll deductions Payroll deductions Refund of part membership fee BPLC Hire of agency staff Hire of agency staff	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	322 24,037 486 9,383 420 13,310 200 200 456 32,015 2,357 812
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20/09/2024 06/09/2024 20/09/2024 20/09/2024 20/09/2024 06/09/2024 06/09/2024 12/09/2024 25/09/2024 20/09/2024 20/09/2024 20/09/2024 6/09/2024 6/09/2024	Goldpin Corporation Pty Ltd Goldpin Corporation Pty Ltd Goldpin Corporation Pty Ltd Green Options Pty Ltd Greenwood Party Hire Grillex Pty Ltd Guardian Exercise Rehabilitati Hays Personnel Services (Austr Health Insurance Fund of Austr Health Insurance Fund of Austr Helen Skantzos Helene Pty Ltd Heritage Way Pty Ltd t/as Domu HiDrive Group Pty Ltd	Equipment Maintenance Keiser Bikes & Gym Equipment Maintenance Keiser Bikes & Gym Leederville oval returfing 277sqm & Supply and install 83m2 jumbo kikuyu Equipment Hire Refund of part dog registration fee Refund for overpayment of invoice Hire of agency staff Payroll deductions Refund of part membership fee BPLC Hire of agency staff Hire of agency staff Mixed natives for Birdwood square 25 x Anigozant Part supplies P 2208	\$ \$ <t< td=""><td>80- 322 24,037 486 9,385 420 13,310 200 200 456 32,011 2,355 812 1,222 1,122 5,277</td></t<>	80- 322 24,037 486 9,385 420 13,310 200 200 456 32,011 2,355 812 1,222 1,122 5,277

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20/00/2024	Homewood Consulting Pty Ltd	Vincent tree plotter subcription	\$	1,237.50
	Hyde Park Fair Account	Prepaid : Event Sponsorship 24-25	\$	13,200.00
	lan and Julie Glyde	Rates Refund	\$	500.51
	Iconic Property Services Pty L	Cleaning services various locations	\$	3,734.51
06/09/2024	ID Consulting Pty Ltd	Housing ID - subcription fee July 2024	\$	54,510.50
20/09/2024	Inez Carey	Refund of part membership fee BPLC	\$	201.98
	Infocouncil Pty Ltd	Upgrade infocouncil production environment	\$	869.00
	Inlogik Pty Ltd	Monthly subcription payment - July 2024 and August 2024	\$	512.14
	5,	Insight Enterprises Invoice #100474958 Azure Plan		
	Insight Enterprises Australia		\$	287.78
	Institute of Public Administra	Women in Public Service Leadership - 18 Sept 2024	\$	3,690.00
06/09/2024	Institute of Public Works Engi	Training - How your local govt grant funding	\$	160.00
06/09/2024	iSUBSCRiBE Pty Ltd	Magazine Subcription Renewal	\$	1,094.00
20/09/2024	J & K Hopkins	Depot Office Chairs inc delivery - Eng Dept	\$	1,555.00
	J & K van Omme	Rates Refund	\$	227.09
	J Blackwood & Son Ltd	Hardware supplies	\$	8,561.24
	J Blackwood & Son Ltd	Hardware supplies	\$	728.48
20/09/2024	James Chung	Fitness instructor fee	\$	480.00
06/09/2024	Janet Verburg	Fitness instructor fee	\$	1,470.00
06/09/2024	JB Commercial Ltd	Phones for Waste Team	\$	1,192.66
	John Kaminski	Refund of BCITF levey and BSL	\$	943.60
	John M Newman	Rates Refund	\$	2,002.91
	John Wilkes Amanda Wilkes	Rates Refund	\$	1,761.58
	Jonathan Hallett	Meeting attendance fee September 2024	\$	2,094.75
06/09/2024	K.S.Black Pty Limited	Bore/pump maintenance - Weld Square, Norwood park , Banks reserve	\$	35,996.03
	Kasse M McCummiskey	Fitness instructor fee	\$	240.00
	Kate Smith	Fitness instructor fee	\$	1,500.00
	Kayleigh Peace			600.00
		Fitness instructor fee	\$	
	Kim Kossenberg	Deliver 8 week Introduction to Auslan course	\$	2,160.00
	Kingsway Bay Pty Ltd	Zoggs stock for sale in retail shop	\$	575.85
20/09/2024	Kleen West Distributors	Gloves TNG5	\$	1,346.40
06/09/2024	Kleen West Distributors	Gloves Disposable Large	\$	924.00
	Klopper & Davis Architects	DRP advice	\$	550.00
	Kone Elevators Pty Ltd	Lift maintain BPLC and Mt Hawthorn CC	\$	2,374.38
	Konica Minolta Business Soluti	Printing costs -Depot, Admin & BPLC August 2024	\$	2,109.12
	KR & PM Jewell	Refund of infrastructure bond	\$	1,000.00
20/09/2024	Landmark Operations Limited	Supply of weedkiller	\$	6,600.00
06/09/2024	Landmark Products Pty Ltd	Dewatering of trench for new sewer line	\$	5,287.70
	Lara Phillips	Refund of part dog registration fee	\$	55.00
	LB Fleay & EJF Vosnacos	Rates Refund	\$	2,002.91
	Lea Corrigan	Refund of infrastructure bond	\$	3,000.00
20/09/2024	Lees C	Rates Refund	\$	1,930.50
06/09/2024	Leo Heaney Pty Ltd	Reticulation Flushing & street tree planting and watering	\$	53,394.00
06/09/2024	Les Mills	Les Mills Music License Fees 01.09.24 to 30.09.24	\$	1,871.77
	Level 5 Design Pty Ltd	Consultancy services : Parking mgmt plan 21.09.24	\$	1,595.00
				1,474.00
	Library Board IB	Better beginnings program annual delivery 2024-2025	\$	
	Line Marking Specialists	Line marking services - Cnr Lindsay St, Britannia St, Stuart St, Little Russles	\$	9,065.54
20/09/2024	Lisa Joy Sharp	Fitness instructor fee	\$	120.00
06/09/2024	Little Fish Group	Booking Wednesday 4 September 2024	\$	234.00
	Liveable Group Pty Ltd	Tree pruning & removal services Smiths street, Powelines , Oxford St, Braithwaite Park		20,880.20
	LIZO Pty Ltd	Hardware supplies	\$	3,564.00
	LKS Constructions (WA) Pty Ltd	Payment for progress claim 07	\$	172,064.48
	LKS Constructions (WA) Pty Ltd	Indoor pool change room renewal BPLC	\$	2,105.40
	Local Government Professionals	Local government career campaign 18.06.24 & Ignite leadership program	\$	4,290.00
20/09/2024	Local Government Professionals	Training various for staff	\$	1,800.00
06/09/2024	Local Health Authorities Analy	Analytical services 24/25	\$	9,436.39
		Refund of infrastructure bond	\$	275.00
06/09/2024	Luca Construct		Ψ	38.39
	Luca Construct M Chellew-Hawley		\$	
20/09/2024	M Chellew-Hawley	Rebate for reusable sanitary product purchase	\$	
20/09/2024 20/09/2024	M Chellew-Hawley Macdonald Johnston Engineering	Rebate for reusable sanitary product purchase Plant repairs and maintenance	\$	3,565.23
20/09/2024 20/09/2024 06/09/2024	M Chellew-Hawley Macdonald Johnston Engineering Macdonald Johnston Engineering	Rebate for reusable sanitary product purchase Plant repairs and maintenance Plant repairs and maintenance	\$	3,565.23 998.25
20/09/2024 20/09/2024 06/09/2024	M Chellew-Hawley Macdonald Johnston Engineering	Rebate for reusable sanitary product purchase Plant repairs and maintenance	\$	3,565.23 998.25
20/09/2024 20/09/2024 06/09/2024 06/09/2024	M Chellew-Hawley Macdonald Johnston Engineering Macdonald Johnston Engineering	Rebate for reusable sanitary product purchase Plant repairs and maintenance Plant repairs and maintenance	\$	3,565.23 998.25 208.00
20/09/2024 20/09/2024 06/09/2024 06/09/2024 20/09/2024	M Chellew-Hawley Macdonald Johnston Engineering Macdonald Johnston Engineering Maria Chembe Marissa Lague	Rebate for reusable sanitary product purchase Plant repairs and maintenance Plant repairs and maintenance Refund for invoice 51198 COV Refund of infrastructure bond	ശ ശ ശ	3,565.23 998.25 208.00 1,000.00
20/09/2024 20/09/2024 06/09/2024 06/09/2024 20/09/2024 20/09/2024	M Chellew-Hawley Macdonald Johnston Engineering Mardonald Johnston Engineering Maria Chembe Marissa Lague Market Creations Agency Pty Lt	Rebate for reusable sanitary product purchase Plant repairs and maintenance Plant repairs and maintenance Refund for invoice 51198 COV Refund of infrastructure bond Landing Page module for Intranet site.	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,565.23 998.25 208.00 1,000.00 1,298.00
20/09/2024 20/09/2024 06/09/2024 20/09/2024 20/09/2024 20/09/2024 06/09/2024	M Chellew-Hawley Macdonald Johnston Engineering Maria Chembe Marissa Lague Market Creations Agency Pty Lt Mary Slater	Rebate for reusable sanitary product purchase Plant repairs and maintenance Plant repairs and maintenance Refund for invoice 51198 COV Refund of infrastructure bond Landing Page module for Intranet site. Fitness instructor fee		3,565.23 998.25 208.00 1,000.00 1,298.00 189.00
20/09/2024 20/09/2024 06/09/2024 20/09/2024 20/09/2024 20/09/2024 06/09/2024 20/09/2024	M Chellew-Hawley Macdonald Johnston Engineering Macdonald Johnston Engineering Maria Chembe Marissa Lague Market Creations Agency Pty Lt Mary Slater Mary Slater	Rebate for reusable sanitary product purchase Plant repairs and maintenance Plant repairs and maintenance Refund for invoice 51198 COV Refund of infrastructure bond Landing Page module for Intranet site. Fitness instructor fee Fitness instructor fee	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,565.23 998.25 208.00 1,000.00 1,298.00 189.00 126.00
20/09/2024 20/09/2024 06/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024	M Chellew-Hawley Macdonald Johnston Engineering Marconald Johnston Engineering Marisa Lague Market Creations Agency Pty Lt Mary Slater Mary Slater Masterprint Pty Limited	Rebate for reusable sanitary product purchase Plant repairs and maintenance Plant repairs and maintenance Refund for invoice 51198 COV Refund of infrastructure bond Landing Page module for Intranet site. Fitness instructor fee Fitness instructor fee Authorisation Cards - standing PO	ფფფფფ	3,565.23 998.25 208.00 1,000.00 1,298.00 189.00 126.00 49.50
20/09/2024 20/09/2024 06/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024	M Chellew-Hawley Macdonald Johnston Engineering Macdonald Johnston Engineering Maria Chembe Marissa Lague Market Creations Agency Pty Lt Mary Slater Mary Slater	Rebate for reusable sanitary product purchase Plant repairs and maintenance Plant repairs and maintenance Refund for invoice 51198 COV Refund of infrastructure bond Landing Page module for Intranet site. Fitness instructor fee Fitness instructor fee	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	3,565.23 998.25 208.00 1,000.00 1,298.00 189.00 126.00 49.50
20/09/2024 20/09/2024 06/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024	M Chellew-Hawley Macdonald Johnston Engineering Marconald Johnston Engineering Marisa Lague Market Creations Agency Pty Lt Mary Slater Mary Slater Masterprint Pty Limited	Rebate for reusable sanitary product purchase Plant repairs and maintenance Plant repairs and maintenance Refund for invoice 51198 COV Refund of infrastructure bond Landing Page module for Intranet site. Fitness instructor fee Fitness instructor fee Authorisation Cards - standing PO	м м м м м м м	3,565.23 998.25 208.00 1,000.00 1,298.00 189.00 126.00 49.50 1,595.83
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20/09/2024 20/09/2024 06/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 06/09/2024 06/09/2024 20/09/2024	M Chellew-Hawley Macdonald Johnston Engineering Maria Chembe Marissa Lague Market Creations Agency Pty Lt Mary Slater Masterprint Pty Limited Masterprint Pty Limited Mastima Group Training McLeods Lawyers McLeods Lawyers	Rebate for reusable sanitary product purchase Plant repairs and maintenance Plant repairs and maintenance Refund for invoice 51198 COV Refund of infrastructure bond Landing Page module for Intranet site. Fitness instructor fee Fitness instructor fee Authorisation Cards - standing PO Payment for work experience students Legal advice Legal advice	ଡ <mark>ଡ ଡ ଡ ଡ ଡ ଡ</mark> ଡ ଡ	3,565.23 998.25 208.00 1,000.00 1,298.00 128.00 126.00 49.50 1,595.83 5,694.92 2,505.14
20/09/2024 20/09/2024 06/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 06/09/2024 06/09/2024 20/09/2024 20/09/2024	M Chellew-Hawley Macdonald Johnston Engineering Marcal Johnston Engineering Marissa Lague Market Creations Agency Pty Lt Mary Slater Masterprint Pty Limited Masterprint Pty Limited Maxima Group Training McLeods Lawyers McLeods Lawyers McLeods Lawyers	Rebate for reusable sanitary product purchase Plant repairs and maintenance Plant repairs and maintenance Refund for invoice 51198 COV Refund of infrastructure bond Landing Page module for Intranet site. Fitness instructor fee Fitness instructor fee Authorisation Cards - standing PO Payment for work experience students Legal advice Legal advice SMS Ingergrating for Phoenix August 2024	\$	3,565.23 998.25 208.00 1,000.00 1,298.00 189.00 126.00 49.50 1,595.83 5,694.92 2,505.14 312.35
20/09/2024 20/09/2024 06/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 06/09/2024 06/09/2024 20/09/2024 20/09/2024 20/09/2024	M Chellew-Hawley Macdonald Johnston Engineering Maria Chembe Marissa Lague Market Creations Agency Pty Lt Mary Slater Masterprint Pty Limited Masterprint Pty Limited Maxima Group Training McLeods Lawyers McLeods Lawyers Message4U Pty Ltd Message4U Pty Ltd Messages on Hold Australia Pty	Rebate for reusable sanitary product purchase Plant repairs and maintenance Plant repairs and maintenance Refund for invoice 51198 COV Refund for infrastructure bond Landing Page module for Intranet site. Fitness instructor fee Fitness instructor fee Authorisation Cards - standing PO Payment for work experience students Legal advice SMS Ingergrating for Phoenix August 2024 Prepaid:Ownership agreement - 03.07.24 to 02.07.24	\$	3,565.23 998.25 208.00 1,298.00 1,298.00 128.00 126.00 49.50 1,595.83 5,694.92 2,505.11 312.33 2,068.56
20/09/2024 20/09/2024 06/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 06/09/2024 06/09/2024 20/09/2024 20/09/2024 20/09/2024	M Chellew-Hawley Macdonald Johnston Engineering Marcal Johnston Engineering Marissa Lague Market Creations Agency Pty Lt Mary Slater Masterprint Pty Limited Masterprint Pty Limited Maxima Group Training McLeods Lawyers McLeods Lawyers McLeods Lawyers	Rebate for reusable sanitary product purchase Plant repairs and maintenance Plant repairs and maintenance Refund for invoice 51198 COV Refund of infrastructure bond Landing Page module for Intranet site. Fitness instructor fee Fitness instructor fee Authorisation Cards - standing PO Payment for work experience students Legal advice Legal advice SMS Ingergrating for Phoenix August 2024 Prepaid:Ownership agreement - 03.07.24 to 02.07.24 Key cutting and lock maintenance service	\$	3,565.2; 998.2; 208.00 1,298.00 1,298.00 128.00 126.00 49.50 1,595.8; 5,694.9; 2,505.1; 312.3; 2,068.56
20/09/2024 20/09/2024 06/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 06/09/2024 06/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024	M Chellew-Hawley Macdonald Johnston Engineering Maria Chembe Marissa Lague Market Creations Agency Pty Lt Mary Slater Masterprint Pty Limited Masterprint Pty Limited Maxima Group Training McLeods Lawyers McLeods Lawyers Message4U Pty Ltd Message4U Pty Ltd Messages on Hold Australia Pty	Rebate for reusable sanitary product purchase Plant repairs and maintenance Plant repairs and maintenance Refund for invoice 51198 COV Refund for infrastructure bond Landing Page module for Intranet site. Fitness instructor fee Fitness instructor fee Authorisation Cards - standing PO Payment for work experience students Legal advice SMS Ingergrating for Phoenix August 2024 Prepaid:Ownership agreement - 03.07.24 to 02.07.24	\$	3,565.23 998.25 208.00 1,000.00 1,298.00 128.00 126.00 49.50 1,595.83 5,694.92 2,505.14 312.33 2,068.56 387.05
20/09/2024 20/09/2024 06/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 06/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024	M Chellew-Hawley Macdonald Johnston Engineering Maria Chembe Marissa Lague Market Creations Agency Pty Lt Mary Slater Masterprint Pty Limited Masterprint Pty Limited Masterprint Pty Limited Masterprint Pty Limited Masterprint Pty Limited Masterprint Pty Limited Masterprint Pty Limited Message4U Pty Ltd Message5 on Hold Australia Pty Military Pty T/As SAS Locksmit Military Pty T/As SAS Locksmit	Rebate for reusable sanitary product purchase Plant repairs and maintenance Plant repairs and maintenance Refund for invoice 51198 COV Refund of infrastructure bond Landing Page module for Intranet site. Fitness instructor fee Fitness instructor fee Authorisation Cards - standing PO Payment for work experience students Legal advice Legal advice SMS Ingergrating for Phoenix August 2024 Prepaid:Ownership agreement - 03.07.24 to 02.07.24 Key cutting and lock maintenance service	<i>\$</i>	3,565.23 998.25 208.00 1,000.00 1,298.00 128.00 149.50 1,595.83 5,694.92 2,505.14 312.35 2,068.56 387.00 75.02
20/09/2024 20/09/2024 06/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 06/09/2024	M Chellew-Hawley Macdonald Johnston Engineering Marcadonald Johnston Engineering Maria Chembe Marissa Lague Market Creations Agency Pty Lt Mary Slater Masterprint Pty Limited Mastima Group Training McLeods Lawyers McLeods Lawyers McLeods Lawyers Message4U Pty Ltd Messages on Hold Australia Pty Military Pty T/As SAS Locksmit Military Pty T/As SAS Locksmit	Rebate for reusable sanitary product purchase Plant repairs and maintenance Plant repairs and maintenance Refund for invoice 51198 COV Refund of infrastructure bond Landing Page module for Intranet site. Fitness instructor fee Fitness instructor fee Authorisation Cards - standing PO Payment for work experience students Legal advice Legal advice SMS Ingergrating for Phoenix August 2024 Prepaid:Ownership agreement - 03.07.24 to 02.07.24 Key cutting and lock maintenance service Key cutting and lock maintenance service Processable waste 01.08.24 to 30.08.24	<i>\$</i>	3,565.22 998.22 208.00 1,000.00 1,298.00 128.00 126.00 49.50 1,595.83 5,694.92 2,505.14 312.35 2,068.56 387.00 75.02 79,575.97
20/09/2024 20/09/2024 06/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024	M Chellew-Hawley Macdonald Johnston Engineering Maria Chembe Marissa Lague Market Creations Agency Pty Lt Mary Slater Masterprint Pty Limited Masterprint Pty Limited Maxima Group Training McLeods Lawyers McLeods Lawyers McLeods Lawyers Messages on Hold Australia Pty Military Pty T/As SAS Locksmit Mindarie Regional Council	Rebate for reusable sanitary product purchase Plant repairs and maintenance Plant repairs and maintenance Refund for invoice 51198 COV Payment for work experience students Legal advice Legal advice SIMS Ingergrating for Phoenix August 2024 Prepaid:Ownership agreement - 03.07.24 to 02.07.24 Key cutting and lock maintenance service Key cutting and lock maintenance service Processable waste 01.08.24 to 30.08.24 Processable waste 02.09.24 to 12.09.24	<i>\$</i>	3,565.23 998.25 208.00 1,000.00 1,298.00 126.00 49.50 1,595.83 5,694.92 2,505.14 312.35 2,068.56 387.09 75.02 79,575.97 36,109.20
20/09/2024 20/09/2024 06/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 06/09/2024 06/09/2024 06/09/2024 06/09/2024	M Chellew-Hawley Macdonald Johnston Engineering Maria Chembe Marissa Lague Market Creations Agency Pty Lt Mary Slater Masterprint Pty Limited Maxima Group Training McLeods Lawyers McLeods Lawyers McLeods Lawyers Messages on Hold Australia Pty Military Pty T/As SAS Locksmit Military Pty T/As SAS Locksmit Militarie Regional Council Mindarie Regional Council	Rebate for reusable sanitary product purchase Plant repairs and maintenance Plant repairs and maintenance Refund for invoice 51198 COV Refund of infrastructure bond Landing Page module for Intranet site. Fitness instructor fee Authorisation Cards - standing PO Payment for work experience students Legal advice SMS Ingergrating for Phoenix August 2024 Prepaid:Ownership agreement - 03.07.24 to 02.07.24 Key cutting and lock maintenance service Key cutting and lock maintenance service Processable waste 01.08.24 to 30.08.24 Processable waste 01.09.24 to 12.09.24 Reimbursement of Admin Expense August 2024	<i>\$</i>	3,565.23 998.25 208.00 1,000.00 1,298.00 1,298.00 1,595.83 5,694.92 2,505.14 312.35 2,068.56 387.09 75.02 79,575.97 36,109.20 33,338.81
20/09/2024 20/09/2024 06/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 06/09/2024 06/09/2024 06/09/2024 06/09/2024 06/09/2024	M Chellew-Hawley Macdonald Johnston Engineering Maria Chembe Marissa Lague Market Creations Agency Pty Lt Mary Slater Masterprint Pty Limited Masterprint Pty Limited Maxima Group Training McLeods Lawyers McLeods Lawyers Message4U Pty Ltd Message4U Pty Ltd Message4U Pty Ltd Military Pty T/As SAS Locksmit Military Pty T/As SAS Locksmit Militarie Regional Council Mindarie Regional Council Mindarie Regional Council	Rebate for reusable sanitary product purchase Plant repairs and maintenance Plant repairs and maintenance Refund for invoice 51198 COV Refund of infrastructure bond Landing Page module for Intranet site. Fitness instructor fee Fitness instructor fee Authorisation Cards - standing PO Payment for work experience students Legal advice Edgal advice SMS Ingergrating for Phoenix August 2024 Prepaid:Ownership agreement - 03.07.24 to 02.07.24 Key cutting and lock maintenance service Key cutting and lock maintenance service Processable waste 01.08.24 to 30.08.24 Processable waste 02.09.24 to 12.09.24 Reimbursement of Admin Expense August 2024 Non processable waste 02.08.24 to 29.08.24	<i>\$</i>	3,565.23 998.25 208.00 1,000.00 1,298.00 126.00 49.50 1,595.83 5,694.92 2,505.14 312.35 2,068.56 387.09 75.02 79,575.97 36,109.20 33,338.81 11,502.30
20/09/2024 20/09/2024 06/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 20/09/2024 06/09/2024 06/09/2024 06/09/2024 06/09/2024 06/09/2024	M Chellew-Hawley Macdonald Johnston Engineering Maria Chembe Marissa Lague Market Creations Agency Pty Lt Mary Slater Masterprint Pty Limited Maxima Group Training McLeods Lawyers McLeods Lawyers McLeods Lawyers Messages on Hold Australia Pty Military Pty T/As SAS Locksmit Military Pty T/As SAS Locksmit Militarie Regional Council Mindarie Regional Council	Rebate for reusable sanitary product purchase Plant repairs and maintenance Plant repairs and maintenance Refund for invoice 51198 COV Refund of infrastructure bond Landing Page module for Intranet site. Fitness instructor fee Authorisation Cards - standing PO Payment for work experience students Legal advice SMS Ingergrating for Phoenix August 2024 Prepaid:Ownership agreement - 03.07.24 to 02.07.24 Key cutting and lock maintenance service Key cutting and lock maintenance service Processable waste 01.08.24 to 30.08.24 Processable waste 01.09.24 to 12.09.24 Reimbursement of Admin Expense August 2024	<i>\$</i>	3,565.23 998.25 208.00 1,000.00 1,298.00 189.00 149.55 1,595.83 5,694.92 2,505.14 312.35 2,068.56 387.05 75.02 79,575.97 38,109.22 33,338.81

00/00/0001				
	MM IT Consulting (WA) Pty Ltd	Block Hours for modern workplace management	\$	11,880.00
	Moon Creature Studios Mr C Herrmann	Photography Rates Refund	\$ \$	2,684.00
	Mr Matthew George Jajko	Fitness instructor fee	\$	180.00
	Mr Matthew George Jajko	Fitness instructor fee	\$	180.00
06/09/2024		Photography	\$	297.00
	Ms D Zuks	Photography	\$	297.00
20/09/2024	Ms Nola Lee Jones	1h photos Wear it Purple council and Library	\$	210.00
	My Best Friend Veterinary Cent	Animal Sterilisations for July 2024	\$	1,900.00
	My Best Friend Veterinary Cent	Animal Sterilisations for August 2024	\$	1,450.00
	Nao Williams	Fitness instructor fee	\$	435.00
	National Tyre & Wheel Pty Ltd	Tyre repair and maintenance	\$	3,297.28
	National Tyre & Wheel Pty Ltd	Tyre repair and maintenance	\$	786.50
	Natural Area Holdings Pty Ltd	Charles Veryard Quarterly weed control 19.08.24	\$	1,584.00
	Naturalis Spring Water	10 x 15LT bottles of Water for admin	\$	150.00 2,612.50
20/09/2024	Newground Water Services Pty L	Undertake the Irrigation design at Beatty Park & Pump flow test 3 sites Refund of infrastructure bond	\$ \$	5.000.00
	Nightlife Music Pty Ltd	Supply Crowd DJ for the gym- September 2024	\$	417.94
	Noma Pty Ltd	DRP advice	\$	1,980.00
	Northsands Resources	Construction waste Disposal August 2024	\$	4,704.48
	Northsands Resources	Paving Sand	\$	753.90
	Northshore Unit Inc SES	FESA SES Contribution Q1 - 24/24	\$	11,534.66
	Nyoongar Patrol Systems Inc	Nyoongar Outreach Services July 2024 to September 2024	\$	13,750.00
	Officeworks Ltd	Office supplies	\$	460.43
	Officeworks Ltd	Office stationery supplies	\$	90.04
06/09/2024	Omnicom Media Group Australia	Advertising Bi-monthly ad May 2024, Pruning street trees	\$	2,025.87
20/09/2024	Omnicom Media Group Australia	Advertisement Public Notice - Weed Control Program & Bi Monthly adveristiment	\$	1,677.25
	Open Systems Technology Pty Lt	Monthly Subscription September 2024	\$	32,369.12
	Open Systems Technology Pty Lt	Monthly subscription August 2024	\$	32,149.12
	Open Systems Technology Pty Lt	Professional services Payroll Support, CRMS Support, General Support July 2024	\$	25,720.76
	Open Systems Technology Pty Lt	Professional services April 2024 & Power automate per user	\$	6,158.75
	Open Systems Technology Pty Lt	Azure hosting fees August 2024	\$	1,395.41
	Open Systems Technology Pty Lt	Professional services - April 2024 (Bal Pay)	\$	726.00
	Optus Billing Services Pty Ltd	Internet and mobile phone Aug2024	\$	9,574.97
	Optus Billing Services Pty Ltd Orbic Construction	Admin mobile phone Jul 24 Refund of infrastructure bond	\$ \$	3,021.59 3,000.00
	Otis Elevator Company Pty Ltd	Prepaid: Lift maintenance 01.01.24 to 31	э \$	2,658.54
	Our Community Pty Ltd	Prepaid grants : 22.08.24 to 21.08.25	\$	13,750.00
	Oxford Retail Pty Ltd	Printing services - various	\$	141.50
	P & R Trust t/as Workwear Supp	Uniform supplies	\$	191.07
	P Waldock & A Lowagie	Crossover subsidy payment	\$	535.00
	Paxon Business & Financial Ser	Preparations for pool inspection review	\$	4,110.48
24/09/2024		Pay Period 7	\$	793,805.09
10/09/2024	PAYROLL	Pay Period 6	\$	786,847.45
20/09/2024	Pei-Chea Tran	Fitness instructor fee	\$	300.00
06/09/2024	Pei-Chea Tran	Fitness instructor fee	\$	240.00
	People Sense	EAP Service July 2024	\$	692.18
	Perth Bouncy Castle Hire	Prepaid -505 deposit for rainbow picnic	\$	2,376.00
	Perth International Jazz Festi	Event Sponsorship 2024-25 - Perth International Jazz Picnic	\$	24,200.00
	Perth Region Tourism Organisat	Perth inner city alliance partnership marketing	\$	66,000.00
	Perth Soccer Club	Payment for event held 07.08.24	\$	858.00
	Perth Solar Warehouse Phase3 Landscape Construction	Refund of infrastructure bond	\$	3,000.00
		Progress claim No 05	\$	203,075.12 45,900.32
	Phase3 Landscape Construction Philip & Kylie Bardon	Progress claim No 06 Catering reimbursements WASPIN event	\$ \$	45,900.32
	PirtekPty Ltd	Plant repairs and maintenance - P3526.6	э \$	238.03
	Pixelcase Group Pty Ltd	Aero Ranger ALPR hardware vehicle kit October 2024	\$	5,689.12
	PJA Holdings (Australia) Pty L	Highgate Mount Lawley Precinct RFQ Brief - Initial consultation	\$	1,100.00
	Planning Institute Australia	PIA State Conference	\$	1,460.00
	Planning Institute Australia	PIA State Conference	\$	730.00
	PPG Industries Australia Pty L	Paint supplies	\$	1,250.02
06/09/2024	Pretone Graphics	Printing services - various	\$	500.50
	Pretone Graphics	Printing services - various	\$	187.00
	Price Consulting Group Pty Ltd	CEO Performance Review Facilitation 2024	\$	5,706.25
	Primavera Quality Meats	Parks Team Building BBQ	\$	230.00
	Print and Sign Co	Printing services various	\$	2,834.48
	Pro Turf Services	Plant repairs and maintenance	\$	3,152.16
	Profounder Turfmaster Pty Ltd	Litis stadium monthly August 2024	\$	4,389.45
	Programmed Electrical Technolo Programmed Electrical Technolo	Supply AJ-ZM3M - Australian Monitor Microphone & Replacement Mic for PA system	\$	511.16 266.20
	Programmed Electrical Technolo Programmed Skilled Workforce L	Hire of agency staff	\$	4,718.38
00/09/2024	Programmed Skilled Workforce L Programmed Skilled Workforce L	Hire of agency staff	\$	2,381.06
	Protector Fire Services Pty Lt	Fire equipment maintenance - Various locations	э \$	5,912.44
20/09/2024				
20/09/2024 20/09/2024		Fire equipment maintenance - BPLC	\$	181.50
20/09/2024 20/09/2024 06/09/2024	Protector Fire Services Pty Lt Public Trustee	Fire equipment maintenance - BPLC Rates Refund	\$ \$	181.50 833.46
20/09/2024 20/09/2024 06/09/2024 06/09/2024	Protector Fire Services Pty Lt	Fire equipment maintenance - BPLC Rates Refund Rates Refund	\$ \$ \$	181.50 833.46 20,012.74
20/09/2024 20/09/2024 06/09/2024 06/09/2024 20/09/2024	Protector Fire Services Pty Lt Public Trustee	Rates Refund	\$	833.46

06/00/2024	RAC Motoring	Repairs and maintainence- Plant	\$	474.00
	Rachel Freitas	Fitness instructor fee	э \$	600.00
	Rada Mirceta	After hours cleaning of BPLC August 2024	э \$	12,570.00
	Rada Mirceta	After hours cleaning of BFLC Adgust 2024 After hours cleaning 26.08.24 to 30.08.24	\$	1,100.00
	Rebecca Gulvin	Refund of part dog registration fee	\$	150.00
	Reclink Australia	Prepaid Event funding Reclink community	\$	8,800.00
	Regents Commercial Trust Accou	Rent - September 2024	\$	8,926.34
	Regents Commercial Trust Accou	Water service charge Lots 49 01.09.24 to	\$	314.03
	Remida Perth Inc	Membership for arts collective activities	\$	240.00
	Renata Popis	Fitness instructor fee	э \$	455.00
	Retech Rubber		э \$	1,556.50
		Repairs to softfall play area - various locations	э \$	
	Riskwest Pty Ltd itf Riskwest	Risk Assessment training - 23.07.24		2,178.00
	Riviera Homes	Refund of infrastructure bond	\$	
	RJ & MT Alexander	Meeting attendance fee September 2024	\$	2,094.7
	Robot Welding Systems	Supply of gully grates	\$	7,975.00
	Rosevale Electrical	Electrical services - BPLC	\$	7,375.50
	Rosevale Electrical	Electrical services - BPLC	\$	1,842.50
	RPG Auto Electrics	Precinct auto electrical repair September 2024	\$	396.0
	Ruth Markham	Reimbursement for service planning day expenses	\$	322.14
	S & S Massey	Milk supplies 20.07.24 to 16.08.24	\$	381.60
06/09/2024		Reimbursement for Hyde Park PSHB data collection	\$	665.9
	SafetyCulture Pty Ltd	Prepaid annual iauditor 15.08.24 to 01.07.25	\$	219.8
	Sage Consulting Engineers Pty	Robertson park Electrical Design Stage 1	\$	9,212.5
	Samantha Le	Refund of Leederville Oval Parking Permit Sept24	\$	175.0
	Sanax Medical	Supply first aid items	\$	385.8
	Sanderson Engineering	Plant repairs and maintenance	\$	95.0
	Scarboro Motors Pty Ltd	Plant repairs and maintenance	\$	545.0
	Schlager Group Pty Ltd	Progress claim 07	\$	251,944.9
20/09/2024	Schlager Group Pty Ltd	Progress claim 08 Rev2	\$	186,810.7
06/09/2024	Shaaron Taylor	Fitness instructor fee	\$	210.0
20/09/2024	Shane McMaster Surveys	Surveying services - various locations	\$	3,300.0
06/09/2024	Shane McMaster Surveys	Surveying services - various locations	\$	1,100.0
20/09/2024	Sherina Patchett	Fitness instructor fee	\$	336.0
06/09/2024	Sherina Patchett	Fitness instructor fee	\$	276.0
06/09/2024	Shivi Crowley	Reimbursement for expenses waste department	\$	98.7
	Shop for Shops	Supply and install new shelving for retail shop BPLC	\$	4,435.8
	Shred-X Pty Ltd	Security bin changeover BPLC	\$	199.9
	Sidney Sze Phin Thoo	4 Ethel Street - Green Design Consultation Rhianna	\$	300.0
	Signbiz WA	Sign supplies - Admin building	\$	880.0
	Softwoods Timberyards	Refund of infrastructure bond	\$	1,000.00
	Solo Resource Recovery	Pressure cleaning services - Depot	\$	6,263.9
	Sophie M Greer	Meeting attendance fee September 2024	\$	2,094.7
	Speedo Australia Pty Ltd	Speedo stock for resale in the retail shop - BPLC	\$	22,586.3
	Speedo Australia Pty Ltd	Speedo stock for resale in the retail shop - BPLC	\$	21,933.2
	St John Ambulance Australia	Service first aid kits - depot and semi automatic defibrilator	\$	3,090.5
	St John Ambulance Australia	Prepaid : Consumables July 2024-June 2025	\$	1,194.5
	Star Door Service & Repairs	Purchase of additional ten (10) Admin garage roll	\$	1,030.0
	Stott Hoare	Hardware supplies	\$	3,038.2
	Stott Hoare	Hardware supplies	\$	412.5
	StrataGreen	Garden equipment supplies	\$	528.0
	Stuart M Armstrong	Servic fee for hot water pump mechanical	\$	859.3
	Suzanne Smart	Fitness instructor fee	э \$	180.0
	Suzanne Worner	Meeting attendance fee September 2024	э \$	2,094.7
06/09/2024		Electricity Supplies : various locations	э \$	2,094.7
20/09/2024		Electricity Supplies : various locations	э \$	107,897.2
20/09/2024		Refund of building permit application fee	э \$	1,178.0
	T Waigana	Robertson park mural materials	э \$	4,894.4
	T&H Wilkes Pty Ltd		э \$	4,894.4
		Gravel Supplies and waste disposal Purchase Tabata goggles for resale in retail store		
	Tabata Australia Pty Ltd Tara Gloster	0.00	\$	1,899.9
		Attendance to WPN Award launch breakfast	\$	50.0
	Temptations Catering	Catering for ENRICH Your Brain Workshop	\$	408.6
	Temptations Catering	Council Catering 10.09.24	\$	404.6
	Temptations Catering	Catering for 20 August 2024 Council Meeting	\$	397.0
	Temptations Catering	Catering for OCM 23.07.24	\$	366.6
	Temptations Catering	Council Catering 27.08.24	\$	361.0
	Temptations Catering	Catering Council Workshop 30.07.24	\$	357.0
	Temptations Catering	Council Catering 03.09.24	\$	356.0
	Temptations Catering	Catering for the Poppy making 10.09.24	\$	353.4
	Temptations Catering	Catering for ADHD event on Friday 13.09.24	\$	338.5
	Temptations Catering	catering for Packed with Goodness sessions	\$	334.0
06/09/2024	Temptations Catering	Catering for Style workshop for new mums	\$	258.9
	Temptations Catering	Catering for Healthy Minds Menu workshop	\$	131.5
06/09/2024		Professional service for BPLC grandstand	\$	5,181.0
06/09/2024 06/09/2024	Tetra Tech Coffey Pty Ltd			
06/09/2024 06/09/2024 20/09/2024	Thai Nguyen	Rates Refund	\$	
06/09/2024 06/09/2024 20/09/2024 20/09/2024	Thai Nguyen The BBQ Man	Rates Refund Pressure cleaning - various locations	\$	5,065.2
06/09/2024 06/09/2024 20/09/2024 20/09/2024	Thai Nguyen	Rates Refund		5,065.2 440.0
06/09/2024 06/09/2024 20/09/2024 20/09/2024 06/09/2024	Thai Nguyen The BBQ Man	Rates Refund Pressure cleaning - various locations	\$	3,040.5 5,065.2 440.0 1,125.0

06/09/2024 Th	ne Royal Life Saving Society	Aids Memorial service charges, swim school digital certificate, service charges for Hyd	\$	4,560.60
	ne University of Western Aust	AUDRC agreement - year 1 payment	\$	7,150.00
20/09/2024 Th	nomson Geer Perth General Off	DRP advice	\$	2,593.25
20/09/2024 To	otal Packaging WA Pty Ltd	Purchase of 240 Liters plastic bin liners	\$	2,129.60
	otally Workwear Mt Hawthorn	Uniform supplies	\$	3,538.30
	otally Workwear Mt Hawthorn	Uniform supplies	\$	3,212.97
06/09/2024 Tr	acklink WA Pty Ltd	Excavator and trailer hire - various locations	\$	6,600.00
06/09/2024 Tr	anspacific Industries PL	Residential recycling collection 240 Lts, Residential waste bin collection140 Lts	\$	87,732.27
20/09/2024 Tr	anspacific Industries PL	Residential recyling 240 Lts collections, 140 Lts collections and customer service Augus	\$	86,107.99
20/09/2024 Tra		Photography Toddler Playground Braithwaite Park and videography	\$	1.375.00
06/09/2024 Tri	i-Jarrah t/as Western Traini	Excavator Training - Staff	\$	800.00
	ruck Centre (WA) Pty Ltd	Plant repairs and maintenance	\$	3,760.74
	ustee for Holdsworth Trust t	DRP advice	\$	440.00
	ustees for The Folan Family	Team Vision Session and Print Profiles, Service day planning	\$	8,525.00
06/09/2024 Ur		DRP advice	\$	880.00
06/09/2024 Va		Fitness instructor fee	\$	594.00
20/09/2024 Va		Fitness instructor fee	\$	396.00
	eolia Recycling & Recovery Pt	General Waste Collection	\$	10,844.30
	eolia Recycling & Recovery Pt	General Waste Collection May 2024	\$	572.18
	A. Limestone Co	Supply of limestone	\$	1,678.05
	A Library Supplies	Library supplies	\$ \$	175.00
	A Local Government Associatio	WALGA annual subscription fee	\$	74,442.8
	A Local Government Associatio	Speaking Professionally Elected Member 06.09.24	\$	654.50
	A Local Government Associatio	Prepaid Procurement and Contract Essentials	9 \$	654.50
	A Rangers Association	Attendance to awards dinner night 23.09.23	9 \$	1,350.00
	A Safety Tape & Mesh	Traffic cones and bollards Balance \$15	9 \$	1,350.00
	alcott Industries Pty Ltd	Floreat Athena Clubhouse Toilets Renewal		56,559.80
	acou industries Pty Ltd	Water Supplies : various locations	\$ \$	27.512.98
	ater Corporation	Water Supplies : various locations	9 \$	24,575.65
	attleup Tractors	Purchase of new trimax stealth roller	э \$	34.936.00
		Funkita stock for resale in the retail shops BPLC	ъ \$	1,199.5
	ay Funky Company Pty Limited			
		Maintenance exloos July 2024 to Sept 2024 - Various Locations	\$	14,098.6
20/09/2024 We		Supply & install jumbo kikuyu - Birdwood Square & Braithwaite park	\$	15,884.0
06/09/2024 We		Supply and install jumbo kikuyu Birdwood Square	\$	9,504.0
	lestern Australian Local Gover	Workers Compensation Adjustment FY 2023- 24	\$	17,129.6
	estern Australian Local Gover	Excess MV claim MO0073242: 1GWG751: 21.0	\$	500.0
	estern Australian Municipal R	Payroll deductions	\$	22.0
	estern Australian Municipal R	Payroll deductions	\$	22.0
	estern Irrigation Pty Ltd	Supply and installation of signal weather station kit	\$	11,165.0
	estern Irrigation Pty Ltd	Retic Parts	\$	5,009.2
	estern Irrigation Pty Ltd	Retic Parts	\$	791.18
	estern Metropolitan Regional	Processing FOGO material August 2024 & Verge bulk waste collections	\$	65,565.5
	estern Metropolitan Regional	Processing of FOGO August 2024 and verge bulk collections	\$	61,619.3
	est-Sure Group Pty Ltd	Cash Collection BPLC & Parking- August 2024	\$	1,215.0
	heelers Books Pty Ltd	Library books purchases	\$	555.0
20/09/2024 Wi	inc Australia Pty Limited	Office stationery supplies	\$	742.72
	inc Australia Pty Limited	Office stationery supplies	\$	456.24
20/09/2024 We	oodlands Distributors & Agenc	Compostable dog bags 06.09.24	\$	8,537.76
06/09/2024 W	orldwide Online Printing Cann	Printing services Illegally dumped mater	\$	3,409.00
20/09/2024 Yo	plande Gomez	Fitness instructor fee	\$	922.0
06/09/2024 Yo	olande Gomez	Fitness instructor fee	\$	392.0
06/09/2024 Ze		New CCTV at rear of Admin Building 29.08.24	\$	6,079.4
	P Heaters Aust Pty Ltd	Prepaid Hydrotap maintenance -Library, Gymnastics , Royal park , Mt Hawthorn Hall , Lo	\$	4,944.0
rand Total	,		\$	8,755,742.0

		Creditors Report - Payments by Direct 01 September 2024 to 30 September 2			
		01 September 2024 to 30 September 2	2024		
Credit Card Transactions for the Period - 01 Sept	ember 2024 to 30 Se	ptember 2024			
Card Holder	Date	Payee	Description	Amoun	t
CEO					
	07/09/2024	WANEWSDTI Osborne ParkWA	West Australian Newspaper Monthly Subscription	\$	83.60
	09/09/2024	CPP Convention Centre Perth WA	CEO Parking - PIA Conference Presentation	\$	25.24
	12/09/2024	CPP Citiplace PERTH WA	CEO Parking - DPLH Meeting - 10 September	\$	6.00
	13/09/2024	WILSON PARKING PER055 PERTH WA	CEO Parking - NRCoP WA Event - 11 September	\$	27.00
	13/09/2024	CPP Convention Centre Perth WA	CEO Parking - NRCoP WA Event - 11 September	\$	14.13
				\$	156.03
Manager Marketing and Partnerships					
manager marketing and rartierships	2/09/2024	FACEBK *JQ785A88R2fb.me/adsIRL	Facebook advertising	\$	223.76
		THE RE STORE LEEDERVILLE	Catering for workshop	\$	153.76
		MAILCHIMP*MISC MAILCHIMP.COGA	Enewsletter platform	\$	641.63
		International Transaction Fee	Website Live Chat - int transaction fee	\$	3.74
		PURE CHAT, INC. (A SUB	Website Live Chat	\$	149.55
		International Transaction Fee	Survey and form tool - int transaction fee	\$	1.60
		JOTFORM PTY LTD MORTLAKE AUS	Survey and form tool	\$	64.13
		SPOTLIGHT PTY LTD STH MELBOURNAUS	Poppy making supplies	\$	32.50
		OFFICEWORKS Bentleigh EaAUS	Paper fasteners for Poppy Making Kits - Poppy Proj	\$	25.95
		International Transaction Fee	Scheduling tool - int transaction fee	\$	22.48
		ASANA.COM SAN FRANCISCCA	Marketing and Comms scheduling tool	\$	899.28
		SHUTTERSTOCK IRELAND L Dublin 2 IRL	Stock photo subscription	\$	99.00
				\$	2,317.38
Executive Director Infrastructure & Environment					
	19/09/2024	HOLEY MOLEY AUSTRALIA ABBOTSFORD VIC	C Team building Event - Parks	\$	1.172.92
		HOLEY MOLEY AUSTRALIA ABBOTSFORD VI		\$	1,172.92
		Bronson Safety Pty Ltd 1300095701 QLD	Heavy duty Water Filled Barriers	\$	4,783.82
				\$	7,129.6
Council Liaison Officer					
	26/00/2024	WALGA EVENTS WEST LEEDERVWA	Mayor Xamon attendance at WALGA Urban Forest Conf	¢	190.00
		-	Drinks for Council	\$	
		Farmer Jacks		\$	60.7
	26/09/2024	Farmer Jacks	Drinks for Council	\$	39.4
				\$	290

Card Holder	Date Payee Description		Description	Amount	
Branch Librarian					
	16/09/2024	APR*AlondBadges South MelbouVi	Promotions: Badges for Pride Month Celebration	\$	36.56
		APR*AlondBadges South MelbouVi	Promotions: Badges for Pride Month Celebration	\$	18.95
		CANVA* I04283-8210987 SURRY HILLS NSW	Displays and Promotions: Canva subscription	\$	164.99
		ABC 2000 Currum Downs	Displays and Promotions: Pride Badges	\$	146.10
				\$	366.60
Manager ICT					
	02/09/2024	NODE1 INTERNET GERALDTON	Node1 Wireless Internet	\$	119.00
		International Transaction Fee	AssetSonar License	\$	15.17
	03/09/2024	Asset Sonar	AssetSonar License	\$	606.78
		International Transaction Fee	Digital Signage License	\$	9.99
	04/09/2024	Yodeck	Digital Signage License	\$	399.76
	04/09/2024	ONETOUCH ENTERPRISES SURRY HILLS NSW	SMS Credit for Emegency Alerts	\$	20.00
	05/09/2024	EZI*M2M One Pty Ltd Kensington AUS	Software Licence Fees - Irrigation Payments	\$	1,062.11
	06/09/2024	International Transaction Fee	Landis Contact Centre	\$	32.91
	06/09/2024	Landis Technology	Landis Contact Centre	\$	1,316.58
	06/09/2024	International Transaction Fee	SendGrid Mail License	\$	3.36
		Twilo Sendgrid	SendGrid Mail Payment	\$	134.58
	09/09/2024	NODEONE GERALDTON WA	Node1 Wireless Internet	\$	109.00
	10/09/2024	Microsoft-G058983369 Sydney AUS	Azure Subscription for Security	\$	153.61
	24/09/2024	International Transaction Fee	SimplyBookMe by Creche	\$	2.21
	24/09/2024	SimplyBookME LIMASSOL CYP	SimplyBookME by Creche	\$	88.34
	30/09/2024	ONETOUCH ENTERPRISES	SMS Credit for Emegency Alerts	\$	75.00
				\$	4,148.40
Procurement and Contracts Officer					
	05/09/2024	STANDARDS AUSTRALIA SYDNEY NSW	Purchase of Standards for Engineering	\$	1,349.16
		International Transaction Fee	Intnl fee for incorrect auto-renewal subscription	\$	8.71
		LOCAL GOVERNEMENTMANA MT HAWTHORN	Procurement Fundamentals Training	\$	850.00
		LOCAL GOVERNEMENT MANA MT HAWTHORN	6	\$	1.940.00
	20,0072021			\$	4,147.87
Total Corporate Credit Cards				\$	18,556.16

Card Holder	Date	Payee	Description	Amo	unt
Direct Debits					
	2/09/2024	HP financials services leasing		\$	20,621.70
	24/09/2024	PB Leasing		\$	395.83
			Total Leasing	\$	21,017.53
Loan Repayments					
	2/09/2024	WA Treasury		\$	60,916.88
			Total Treasury Corporation	\$	60,916.88
Bank Fees and Charges					
	30/09/2024	CBA Fees and charges		\$	65,497.99
			Bank fees	\$	65,497.99
Total Direct Debits including Credit Cards				\$	165,988.56

CITY OF VINCENT FUEL CARDS REPORT FOR THE MONTH OF 30 SEPTEMBER 2024

Payee	Date	Туре	Total Cost
AMPOL FOODARY CARINE	23/09/2024		57.06
AMPOL FOODARY DOUBLEVIEW	3/09/2024		75.44
AMPOL FOODARY DOUBLEVIEW	4/09/2024		90.69
AMPOL FOODARY DOUBLEVIEW	15/09/2024		83.54
AMPOL FOODARY EAST PERTH	4/09/2024		154.65
AMPOL FOODARY EAST PERTH	12/09/2024		130.87
AMPOL FOODARY EAST PERTH	15/09/2024		129.17
AMPOL FOODARY EAST PERTH	20/09/2024		277.52
AMPOL FOODARY EAST PERTH	5/09/2024		79.54
AMPOL FOODARY EAST PERTH	18/09/2024	Fuel	469.04
AMPOL FOODARY EAST PERTH	25/09/2024	Fuel	224.74
AMPOL FOODARY EAST PERTH	6/09/2024	Fuel	372.03
AMPOL FOODARY EAST PERTH	19/09/2024	Fuel	173.61
AMPOL FOODARY EAST PERTH	26/09/2024		224.08
AMPOL FOODARY EAST PERTH	13/09/2024		474.37
AMPOL FOODARY EAST PERTH	27/09/2024		87.71
AMPOL FOODARY EAST PERTH	17/09/2024		327.88
AMPOL FOODARY EAST PERTH	28/09/2024	Fuel	44.78
AMPOL FOODARY ERSKINE	1/09/2024		63.65
AMPOL FOODARY ERSKINE	6/09/2024	Fuel	89.94
AMPOL FOODARY GLENDALOUGH	2/09/2024	Fuel	252.38
AMPOL FOODARY GLENDALOUGH	3/09/2024	Fuel	472.36
AMPOL FOODARY GLENDALOUGH	4/09/2024	Fuel	466.12
AMPOL FOODARY GLENDALOUGH	10/09/2024	Fuel	364.56
AMPOL FOODARY GLENDALOUGH	12/09/2024	Fuel	599.36
AMPOL FOODARY GLENDALOUGH	29/09/2024	Fuel	67.13
AMPOL FOODARY GLENDALOUGH	11/09/2024	Fuel	445.87
AMPOL FOODARY GLENDALOUGH	24/09/2024	Fuel	405.11
AMPOL FOODARY GLENDALOUGH	20/09/2024	Fuel	153.65
AMPOL FOODARY GLENDALOUGH	5/09/2024	Fuel	178.99
AMPOL FOODARY GLENDALOUGH	18/09/2024	Fuel	597.43
AMPOL FOODARY GLENDALOUGH	25/09/2024	Fuel	251.32
AMPOL FOODARY GLENDALOUGH	6/09/2024	Fuel	203.28
AMPOL FOODARY GLENDALOUGH	19/09/2024	Fuel	379.84
AMPOL FOODARY GLENDALOUGH	22/09/2024	Fuel	63.65
AMPOL FOODARY GLENDALOUGH	26/09/2024	Fuel	556.36
AMPOL FOODARY GLENDALOUGH	13/09/2024		929.73
AMPOL FOODARY GLENDALOUGH	27/09/2024		445.51
AMPOL FOODARY GLENDALOUGH	17/09/2024		339.54
AMPOL FOODARY GLENDALOUGH	23/09/2024		126.21
AMPOL FOODARY GLENDALOUGH	9/09/2024		155.79
AMPOL FOODARY GLENDALOUGH	01/09/2024		145.18
AMPOL FOODARY GLENDALOUGH	8/09/2024		143.65
AMPOL FOODARY GLENDALOUGH	14/09/2024		61.33
AMPOL FOODARY GREENFIELDS	16/09/2024		53.46
AMPOL FOODARY GREENFIELDS	22/09/2024		36.41
AMPOL FOODARY JOONDALUP	27/09/2024		125.04
AMPOL FOODARY KINGSLEY	22/09/2024		55.93
AMPOL FOODARY LEEDERVILLE	2/09/2024		770.55
AMPOL FOODARY LEEDERVILLE	3/09/2024		441.40
	4/09/2024		399.71
	10/09/2024		557.62
	12/09/2024		240.29
	29/09/2024		83.10
	11/09/2024		596.69
	24/09/2024		363.32
AMPOL FOODARY LEEDERVILLE	16/09/2024	⊢uel	437.97

AMPOL FOODARY LEEDERVILLE	20/09/2024	Fuel	410.36
AMPOL FOODARY LEEDERVILLE	5/09/2024	Fuel	539.39
AMPOL FOODARY LEEDERVILLE	18/09/2024	Fuel	194.16
AMPOL FOODARY LEEDERVILLE	25/09/2024	Fuel	588.87
AMPOL FOODARY LEEDERVILLE	1/09/2024	Fuel	52.90
AMPOL FOODARY LEEDERVILLE	6/09/2024	Fuel	308.57
AMPOL FOODARY LEEDERVILLE	19/09/2024	Fuel	425.45
AMPOL FOODARY LEEDERVILLE	26/09/2024	Fuel	855.95
AMPOL FOODARY LEEDERVILLE	13/09/2024	Fuel	589.41
AMPOL FOODARY LEEDERVILLE	27/09/2024	Fuel	590.76
AMPOL FOODARY LEEDERVILLE	17/09/2024	Fuel	1,053.55
AMPOL FOODARY LEEDERVILLE	23/09/2024	Fuel	380.32
AMPOL FOODARY LEEDERVILLE	9/09/2024	Fuel	448.13
AMPOL FOODARY LEEDERVILLE	8/09/2024	Fuel	110.29
AMPOL FOODARY LEEDERVILLE	21/09/2024	Fuel	122.92
AMPOL FOODARY MALAGA DRIVE S/STN	24/09/2024	Fuel	93.11
AMPOL FOODARY MALAGA DRIVE S/STN	1/09/2024	Fuel	63.98
AMPOL FOODARY MALAGA DRIVE S/STN	7/09/2024	Fuel	90.78
AMPOL FOODARY MOUNT LAWLEY (INGLEWOOD)	10/09/2024	Fuel	58.04
AMPOL FOODARY MOUNT LAWLEY (INGLEWOOD)	26/09/2024	Fuel	58.67
AMPOL FOODARY SUBIACO	8/09/2024	Fuel	90.65
AMPOL FOODARY WESTMINSTER	3/09/2024		49.63
AMPOL FOODARY WESTMINSTER	10/09/2024	Fuel	40.23
AMPOL FOODARY WESTMINSTER	24/09/2024	Fuel	48.10
EG AMPOL 94240 OSBORNE PARK	16/09/2024		55.61
EG AMPOL 94240 OSBORNE PARK	18/09/2024	Fuel	122.79
EG AMPOL 94240 OSBORNE PARK	9/09/2024	Fuel	61.84
EG AMPOL 94240 OSBORNE PARK	30/09/2024	Fuel	57.75
EG AMPOL 94243 GREENWOOD	19/09/2024	Fuel	77.10
AMPOL FOODARY NORTHLANDS - BALCATTA	10/09/2024	Fuel	91.18
AMPOL FOODARY NORTHLANDS - BALCATTA	5/09/2024	Fuel	66.99
AMPOL FOODARY NORTHLANDS - BALCATTA	9/09/2024	Fuel	74.59
AMPOL FOODARY NORTHLANDS - BALCATTA	01/09/2024	Fuel	99.62
AMPOL FOODARY BELMONT	27/09/2024	Fuel	113.95
AMPOL FOODARY MIDVALE	15/09/2024	Fuel	132.83
AMPOL FOODARY KARRINYUP	7/09/2024	Fuel	73.36
AMPOL FOODARY COCKBURN CENTRAL JANDAKOT	4/09/2024	Fuel	105.48
AMPOL FOODARY COCKBURN CENTRAL JANDAKOT	10/09/2024	Fuel	90.10
AMPOL FOODARY MURDOCH	2/09/2024	Fuel	62.11
AMPOL FOODARY MURDOCH	20/09/2024	Fuel	65.79
EG AMPOL 94203 BALLAJURA	16/09/2024	Fuel	63.60
AMPOL FOODARY FORREST HIGHWAY NORTH	8/09/2024	Fuel	59.69
AMPOL FOODARY MUNDARING S/STN	6/09/2024	Fuel	82.50
AMPOL FOODARY MELVILLE	01/09/2024	Fuel	60.81
EG AMPOL 94218 DIANELLA	18/09/2024	Fuel	104.32
EG FUELCO 94235 JOONDALUP	18/09/2024	Fuel	71.14
AMPOL FOODARY GELORUP	1/09/2024	Fuel	50.70
Grand Total			24,704.22

11.3 INVESTMENT REPORT AS AT 30 SEPTEMBER 2024

Attachments: 1. Investment Statistics as at 30 September 2024 🕹 🔛

RECOMMENDATION:

That Council NOTES the Investment Statistics for the month ended 30 September 2024 as detailed in Attachment 1.

PURPOSE OF REPORT:

To advise Council of the nature and value of the City's Investments as at 30 September 2024 and the interest amounts earned YTD.

DELEGATION:

Regulation 34 (4) of the Local Government (Financial Management) Regulations 1996 requires the local government to prepare a statement of financial activity each month, which is to be presented to Council within two months after the end of the relevant month.

BACKGROUND:

The City's surplus funds are invested in bank term deposits for various terms to facilitate maximum investment returns in accordance with the City's Investment Policy (No. 1.2.4).

Details of the investments are included in **Attachment 1** and outline the following information:

- Investment performance and policy compliance charts;
- Investment portfolio data;
- Investment interest earnings; and
- Current investment holdings.

DETAILS:

Summary of Key Investment Decisions in this Reporting Period

\$9m of funds were invested in the month of September 2024. No funds matured during the period.

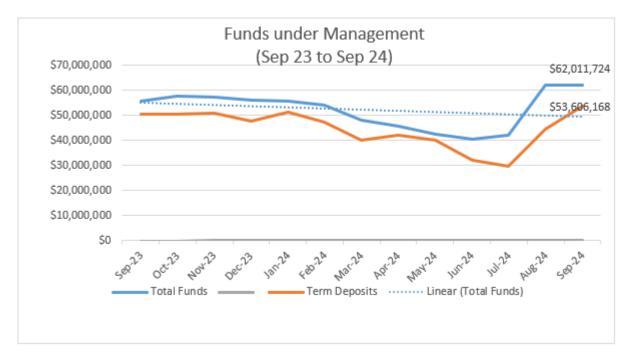
Investment Status

The City's investment portfolio is diversified across several accredited financial institutions.

As at 30 September 2024, the total funds held in the City's operating accounts (including on call) was \$62,011,724 compared to \$55,952,506 for the period ended 30 September 2023. All funds are interest bearing as at 30 September 2024.

The total term deposit investments for the period ended 30 September 2024 were \$53,606,168 compared to \$50,657,329 for the period ended 30 September 2023.

The following chart shows funds under management from September 2023 to September 2024:



Interest Status

Total accrued interest earned on investments as at 30 September 2024 is:

Total Accrued Interest Earned on Investment	Budget Annual	Budget YTD	Actual YTD	% of YTD Budget	FY23/24 Actual
Municipal	860,000	299,998	301,300	100.43%	1,385,886
Reserve	800,000	269,998	273,863	101.43%	887,672
Subtotal	1,660,000	569,996	575,163	100.91%	2,273,558
Leederville Gardens Inc. Surplus Trust*	0	0	45,763	N/A	193,472
Total	1,660,000	569,996	620,926	108.94%	2,467,030

*Interest estimates for Leederville Gardens Inc. Surplus Trust were not included in the 2023/24 Budget as actual interest earned is restricted.

The City has a weighted average interest rate of 4.88% for current investments compared to the Reserve Bank 90 day accepted bill rate for September 2024 of 4.42%.

Sustainable Investments

The City's investment policy requires that in the first instance, the City considers rate of return of the fund. All things being equal, the City then prioritises funds with no current record of funding fossil fuels. The City can increase the number of non-fossil fuel investments but will potentially result in a lower rate of return.

Administration utilises a platform called 'Yield Hub' to ascertain the level of exposure banks have in fossil fuel activities and to determine daily interest rates published by banks.

The investment guidelines which is the supplementary document to the Council Investment Policy sets the maximum exposure limits to financial institutions at 90% as reflected in the below table. The majority of financial institutions lie within A-2 and A-1+ categories.

Short Term Rating (Standard & Poor's) or EquivalentDirect Investments Maximum %with any one institution		Direct Investments Maximum %with any one institution		of Total Portfolio
	Guideline	Current position	Guideline	Current position
A1+	30%	39.4%	90%	64.8%
A-1	25%	0%	90%	0%
A-2	20%	14.3%	90%	35.2%

Administration will continuously explore options to ascertain if a balanced investment strategy can be developed where investments in divested banks can be increased with a minimal opportunity cost of loss in interest rate returns for instances when banks not divested in fossil fuel activities offer a higher rate of return.

CONSULTATION/ADVERTISING:

Nil.

LEGAL/POLICY:

Section 19(2)(b) of the *Local Government (Financial Management) Regulations 1996* requires that a local government establish and document procedures to enable the identification of the nature and location of all investments.

RISK MANAGEMENT IMPLICATIONS

Low: Administration has developed effective controls to ensure funds are invested in accordance with the City's Investment Policy. This report enhances transparency and accountability for the City's investments.

STRATEGIC IMPLICATIONS:

This is in keeping with the City's Strategic Community Plan 2023-2032:

Innovative and Accountable

Our resources and assets are planned and managed in an efficient and sustainable manner. Our community is aware of what we are doing and how we are meeting our goals. Our community is satisfied with the service we provide. We are open and accountable to an engaged community.

SUSTAINABILITY IMPLICATIONS:

This does not contribute to any specific sustainability outcomes of the City's Sustainable Environment Strategy 2019-2024, however focussing on non-fossil fuel investments contributes to a sustainable environment.

PUBLIC HEALTH IMPLICATIONS:

This does not contribute to any public health outcomes of the City's Public Health Plan 2020-2025.

FINANCIAL/BUDGET IMPLICATIONS:

The financial implications of this report are as noted in the details section of the report. Administration is satisfied that appropriate and responsible measures are in place to protect the City's financial assets.

CITY OF VINCENT CURRENT INVESTMENT HOLDING AS AT 30 SEPTEMBER 2024

Funds	Institution	Investment Date	Maturity Date	Interest Rate	Principal \$
OPERATING ACCOUNTS	Commonwealth Bonk of Australia	Ongoing		4.400/	2 055 106
Municipal	Commonwealth Bank of Australia	Ongoing		4.10%	2,955,196
Municipal	Commonwealth Bank of Australia	Ongoing		4.35%	4,827,861
Reserve	Commonwealth Bank of Australia	Ongoing		4.10%	622,498
Total Operating Funds					8,405,556
TERM DEPOSITS					
Leederville Gardens Inc Surplus Trust	AMP Bank	19/12/2023	18/12/2024	5.25%	888,691
Leederville Gardens Inc Surplus Trust	AMP Bank	24/01/2024	23/01/2025	4.95%	949,727
Leederville Gardens Inc Surplus Trust	National Australia Bank	22/08/2024	22/08/2025	4.95%	2,167,750
Municipal	Police and Nurses	1/11/2023	31/10/2024	5.50%	1,000,000
Municipal	National Australia Bank	23/01/2024	22/01/2025	5.10%	3,000,000
Municipal	Judo Bank	5/04/2024	4/10/2024	5.15%	2,000,000
Municipal	Commonwealth Bank of Australia	9/05/2024	9/05/2025	4.99%	3,000,000
Municipal	Bendigo and Adelaide Bank	22/08/2024	2/12/2024	4.68%	4,000,000
Municipal	Commonwealth Bank of Australia	30/09/2024	3/02/2025	4.83%	3,000,000
Municipal	Commonwealth Bank of Australia	30/09/2024	3/03/2025	4.80%	4,000,000
Municipal	AMP Bank	22/08/2024	10/06/2025	5.02%	4,000,000
Reserve	National Australia Bank	23/01/2024	22/01/2025	5.10%	5,000,000
Reserve	Judo Bank	5/04/2024	4/10/2024	5.15%	3,000,000
Reserve	Bank of Queensland	30/04/2024	29/04/2025	5.10%	2,000,000
Reserve	National Australia Bank	30/09/2024	1/04/2025	5.00%	2,000,000
Reserve	National Australia Bank	30/04/2024	29/04/2025	5.20%	2,600,000
Reserve	AMP Bank	23/08/2024	20/02/2025	5.00%	3,000,000
Reserve	Commonwealth Bank of Australia	22/08/2024	20/02/2025	4.74%	2,000,000
Reserve	National Australia Bank	22/08/2024	22/08/2025	4.95%	1,000,000
Reserve	Commonwealth Bank of Australia	22/08/2024	22/08/2025	4.75%	4,000,000
Reserve	G&C Mutual	9/05/2024	9/05/2025	5.35%	1,000,000

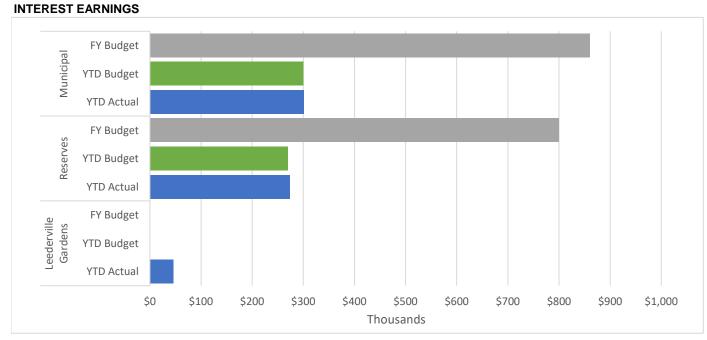
Total Term Deposits	53,606,168
Total Funds available	62,011,724

CITY OF VINCENT INVESTMENT PORTFOLIO AS AT 30 SEPTEMBER 2024

	Municipal	Reserve	Leederville Gardens Inc Surplus Trust	Total	Total
	\$	\$	\$	\$	%
BY INVESTMENT HOLDINGS					
Municipal Account	2,955,196	622,498	0	3,577,694	5.8%
Online Saver	4,827,861	0	0	4,827,861	7.8%
Term Deposits	26,000,000	23,600,000	4,006,168	53,606,168	86.4%
	33,783,058	24,222,498	4,006,168	62,011,724	100.0%
BY INSTITUTION					
Bank of Queensland	0	2,000,000	0	2,000,000	3.2%
Bendigo and Adelaide Bank	4,000,000	0	0	4,000,000	6.5%
Commonwealth Bank of Australia	17,783,058	6,622,498	0	24,405,556	39.4%
National Australia Bank	5,000,000	8,600,000	2,167,750	15,767,750	25.4%
AMP Bank	4,000,000	3,000,000	1,838,418	8,838,418	14.3%
Judo Bank	2,000,000	3,000,000	0	5,000,000	8.1%
G&C Mutual	0	1,000,000	0	1,000,000	1.6%
Police and Nurses	1,000,000	0	0	1,000,000	1.6%
	33,783,058	24,222,498	4,006,168	62,011,724	100.0%
BY CREDIT RATINGS (SHORT-TERM ISSUE)					
A-1+	22,783,058	15,222,498	2,167,750	40,173,306	64.8%
A-2	11,000,000	9,000,000	1,838,418	21,838,418	35.2%
	33,783,058	24,222,498	4,006,168	62,011,724	100.0%
BY TERMS					
0-30 days	7,783,058	622,498	0	8,405,556	13.6%
91-180 days	11,000,000	0	0	11,000,000	17.7%
181-270 days	4,000,000	8,000,000	0	12,000,000	19.3%
271-365 days	11,000,000	15,600,000	4,006,168	30,606,168	49.4%
	33,783,058	24,222,498	4,006,168	62,011,724	100.0%
BY MATURITY					
0-30 days	9,783,058	3,622,498	0	13,405,556	21.6%
31-90 days	5,000,000	0	888,691	5,888,691	9.5%
91-180 days	10,000,000	10,000,000	949,727	20,949,727	33.8%
181-270 days	9,000,000	5,600,000	0	14,600,000	23.5%
271-365 days	0	5,000,000	2,167,750	7,167,750	11.6%
	33,783,058	24,222,498	4,006,168	62,011,724	100.0%
BY FOSSIL FUEL EXPOSURE					
Fossil Fuel Investments	26,783,058	18,222,498	4,006,168	49,011,724	79.0%
Non Fossil Fuel Investments	7,000,000	6,000,000	0	13,000,000	21.0%
	33,783,058	24,222,498	4,006,168	62,011,724	100.0%

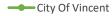
CITY OF VINCENT INVESTMENT PERFORMANCE AS AT 30 SEPTEMBER 2024



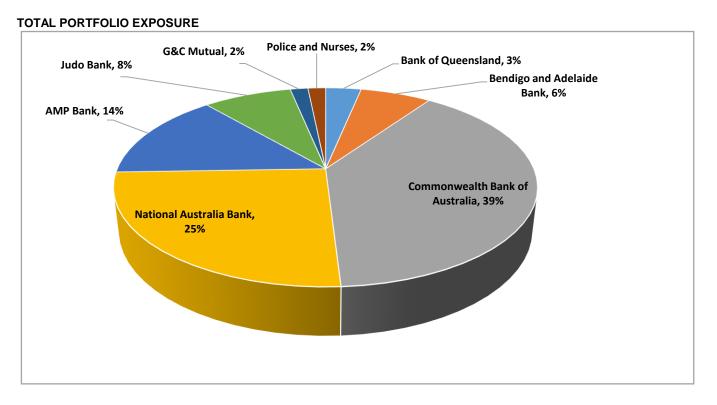




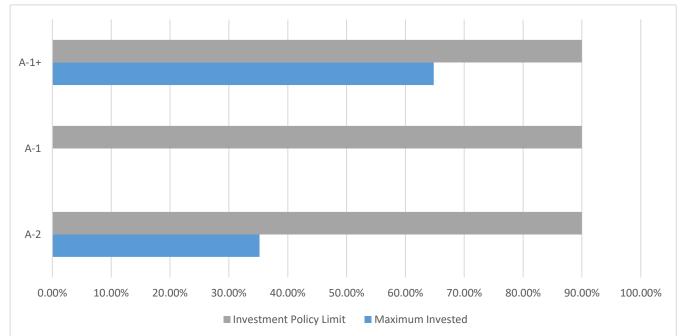


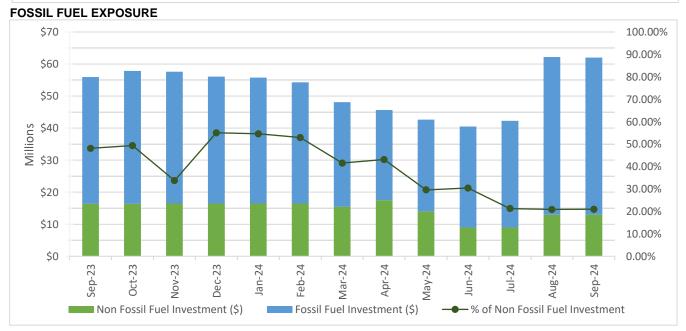


CITY OF VINCENT INVESTMENT POLICY COMPLIANCE AS AT 30 SEPTEMBER 2024



TOATL CREDIT EXPOSURE





11.4 PROPOSED REPEAL OF POLICY NO. 1.2.8 - CORPORATE CREDIT CARDS

Attachments: 1. Assessment of Policy - Corporate Credit Cards 🗓 🛣

RECOMMENDATION:

That Council REPEALS the Policy No.1.2.8 – Corporate Credit Cards.

PURPOSE OF REPORT:

To seek approval to repeal Policy No. 1.2.8 – Corporate Credit Cards.

DELEGATION:

Section 2.7 of the *Local Government Act 1995* sets out the Role of Council as being to 'determine the local government's policies'. There is no delegation to Administration to make, review or repeal policies.

BACKGROUND:

The <u>Corporate Credit Cards Policy</u> was adopted on 23 January 2007 and last reviewed on 30 April 2019. It aimed to ensure compliance with legislation and best financial practices by effectively issuing and using corporate credit cards

The Policy was presented to Council Members though the monthly Policy Paper in August 2024 to seek any questions or comments on the outcome of the review and proposed repeal. No feedback was received.

DETAILS:

Considering the elements outlined in clause 1.3 of the <u>Policy Development and Review Policy</u>, this report recommends the repeal of the City of Vincent Corporate Credit Card Policy. The rationale behind this recommendation is grounded in the existing legislative framework, the robust Corporate Credit Card Procedure already in place, the overarching Purchasing Policy governing all transactions, and the current monthly reporting requirements ensuring transparency and accountability.

The repeal aims to streamline procedures, reduce administrative burdens, and ensure compliance with all relevant regulation. The City of Vincent historically maintained a Corporate Credit Card Policy, but a review of legislative requirements and internal procedures indicates that a standalone policy is no longer necessary.

Objectives of the existing policy are provisioned elsewhere. The City's Corporate Credit Card Management Procedure and Purchasing Policy governs the allocation, usage and reporting of all corporate credit card transactions.

Requirement for a documented City position (including community need or legislative requirement):

Administration believes there is no longer a need for a documented City position.

Examples of current / best practice:

Administration reviewed the policies of 10 other metropolitan local governments, including all Inner-City local governments, and found that only 3 have a corporate credit card policy.

Additionally, advice from WALGA's Governance Team supports the view that a policy document is not required for the allocation and use of corporate credit cards, as this can be adequately governed by a documented procedure.

An evaluation of policy requirement:

The findings of Administrations review of Policy No. 1.2.8 Corporate Credit Cards are as follows:

1. <u>No legislative requirement for a policy</u>

There is no local government legislative mandate for a corporate credit card policy. The Local Government Act under section 6.5(a) mandates the Chief Executive Officer (CEO) to ensure proper accounts and records of transactions are kept in accordance with regulations.

The Local Government (Financial Management) Regulations 11(1)(a) and 13A specifically address corporate credit cards. Regulation 11(1)(a) requires the development of procedures for the authorisation and payment of accounts to ensure security and appropriate authorisations are in place for the use of credit cards.

Regulation 13A, introduced in September 2023, outlines the reporting requirements for credit card transactions to enhance transparency and accountability in local government.

2. <u>Current procedure document</u>

The City of Vincent already has in place a comprehensive Corporate Credit Card Management Procedure that meets all the requirements of Regulations 11(1)(a) and 13A. This procedure document ensures that all credit card allocations and transactions are properly authorised, recorded and reported, providing effective security and compliance with legislative requirements. The procedures also specify the responsibilities, limits and controls placed on the use of credit cards to prevent misuse.

3. <u>Compliance with Purchasing Policy</u>

All purchases, including those made with corporate credit cards, adhere to the City's Purchasing Policy, ensuring transparency, accountability, and compliance with laws and regulations.

4. <u>Transparency and accountability through monthly reporting</u>

Monthly reporting to Council ensures oversight of corporate credit card spending, promoting transparency and accountability in the use of municipal funds.

CONSULTATION/ADVERTISING:

In accordance with the City's <u>Community and Stakeholder Engagement Policy</u>, repealed policies do not require consultation.

LEGAL/POLICY:

There is no legislative or regulatory requirement for this policy.

Section 2.7(2)(b) of the Local Government Act 1995 provides Council with the power to determine policies.

The City's <u>Policy Development and Review Policy</u> sets out the process for the development and review of the City's policy documents.

In alignment with the Council's Policy Development and Review Policy and established document hierarchy, the objectives of the policy are more appropriately addressed through an Internal Procedure.

RISK MANAGEMENT IMPLICATIONS

Low: The repeal of the policy is low risk. The management, issuance, and use of corporate credit cards are effectively governed by the City's Corporate Credit Card Management Procedure and the City's Purchasing Policy. Furthermore, monthly reporting to Council ensures oversight and maintains transparency in spending.

STRATEGIC IMPLICATIONS:

This is in keeping with the City's *Strategic Community Plan 2022-2032*:

Innovative and Accountable

Our decision-making process is consistent and transparent, and decisions are aligned to our strategic direction.

SUSTAINABILITY IMPLICATIONS:

This does not contribute to any environmental sustainability outcomes in the City's Sustainable Environment Strategy 2019-2024.

PUBLIC HEALTH IMPLICATIONS:

Repealing this Policy does not impact on the achievement of the City's Public Health Plan 2020-2025.

FINANCIAL/BUDGET IMPLICATIONS:

None.

COMMENTS:

The repeal of the City of Vincent Corporate Credit Card Policy is recommended due to the comprehensive Corporate Credit Card Procedure already in place, which meets all legislative requirements. The Purchasing Policy governs all purchases, including credit card transactions, ensuring compliance with budgetary constraints.

The reporting mechanism to Council provides transparency and accountability. Repealing this policy will streamline procedures, reduce administrative burden, and ensure compliance with all relevant regulations.

Assessment of Policy 1.2.8 Corporate Credit Cards

Impact of Policy Repeal: There is no specific legislative requirement for a Council Policy. In alignment with the Council's Policy Development and Review Policy and established document hierarchy, the objectives of the policy are more appropriately addressed through an Internal Procedure.

The recommendation to repeal this policy is grounded in the existing legislative framework, the robust Corporate Credit Card Management Procedure already in place, the overarching Purchasing Policy governing all transactions, and the current monthly reporting requirements ensuring transparency and accountability.

No.	Current Clause	Impact of Policy revocation
1.	PURPOSE To ensure legislative compliance and financial good practice are met through the effective issue and use of corporate credit cards.	No impact – the City's Corporate Credit Card Management Procedure aligns with this clause and clearly outlines the purpose of the procedure.
2.	 OBJECTIVES To ensure that adequate controls exist for the issue of corporate credit cards and outline the appropriate use of corporate credit cards by the City's officers. The use of corporate credit cards shall only be approved if there is a demonstrated need and advantage to the City. This may include: a. reduction of time spent on paper-based ordering and payments; b. reduction of the number of payments processed per month; d. facilitating regular on-line fixed subscriptions for services such as internet service providers; e. timely remittance of payments to suppliers resulting in better customer service; and f. facilitating payment in emergency situations. 	No impact – the City's Corporate Credit Card Management Procedure aligns with this clause and outlines the objectives.

No.	Current Clause	Impact of Policy revocation
3.	POLICY OWNER Manager Financial Services	No impact – The management of corporate credit cards remains the responsibility of the Manager of Financial Services and the Executive Director of Community and Business Services / CFO.
4.	 RELATED DOCUMENTS Administrative Procedure 1.2.8 – Corporate Credit Cards; Credit card cardholder agreement; City's Policy No. 1.2.3 – Purchasing Policy; and Local Government (Financial Management) Regulations 1996. 	No impact – the City's Corporate Credit Card Management Procedure aligns with this clause and identifies the updated and relevant documents.
5.1	 POLICY STATEMENT Applications for corporate credit cards and approval All applications for a corporate credit card shall be approved by the Executive Director Corporate Services or the Chief Executive Officer; the Executive Director Corporate Services or the Chief Executive Officer will determine the conditions for use, maximum credit limit and credit limit for individual transactions; and In the case of the Chief Executive Officer, the Mayor shall approve the application and determine the conditions for use and maximum credit limit and credit limit for individual transactions. 	No impact – Item 1 of the City's Corporate Credit Card Management Procedure aligns with this clause and outlines the application process, maximum limit determination, and approval procedures.
5.2	Issuing of corporate credit cards to Elected Members The Local Government Act 1995 does not make provision for the issuing of credit cards to Elected Members. As such Elected Members shall not be issued with a corporate credit card.	No impact – Item 2 of the City's Corporate Credit Card Management Procedure aligns with this clause. Additionally, this is addressed by the <i>Local Government Act 1995</i> , which does not provide for the issuance of credit cards to Elected Members.

No.	Current Clause	Impact of Policy revocation
5.3	 Eligibility The City may issue a corporate credit card to an employee that: a. is an ongoing or fixed term employee of the City; b. occupies a position that has a regular and demonstrated need to purchase goods and services; and c. will comply with the conditions of use as stated in the City's credit card cardholder agreement, this policy and any relevant administrative procedure. 	No impact – Item 3 of the City's Corporate Credit Card Management Procedure aligns with this clause and outlines the eligibility requirements for applying for a Corporate Credit Card.
5.4	Register The Manager Financial Services will maintain a register of all corporate credit cards issued.	No impact – Item 3 of the City's Corporate Credit Card Management Procedure aligns with this clause and specifies the requirement to maintain a register, including the identification of staff responsible for its management.
5.5	Making Purchases Credit cards shall only be used for purchasing goods and services on behalf of the City and done so in accordance with the City's Policy No. 1.2.3 - Purchasing Policy.	No impact – Item 6 of the City's Corporate Credit Card Management Procedure aligns with this clause and outlines the guidelines for making purchases, including adherence to the City's Purchasing Policy.
5.6	 Misuse of corporate credit card The following acts are considered misuse of a corporate credit card. a. use of corporate credit cards for personal expenditure; b. cash withdrawals; c. personal entertainment purposes; and d. use of the card in conjunction with reward schemes, such as Fly Buys. Misuse of the corporate credit card will result in the Chief Executive Officer withdrawing the authority to use the corporate credit card and taking appropriate 	No impact – Item 5 and Item 6 of the City's Corporate Credit Card Management Procedure aligns with this clause and addresses the misuse of corporate credit cards.

No.	Current Clause	Impact of Policy revocation
	disciplinary action. Instances of alleged criminal or fraudulent misuse shall be reported in accordance with Part 3 of the <i>Crime and Corruption Act</i> .	
5.7	 Payment Reconciliation a. The cardholder must retain tax invoices and evidence of approval of expenditure to allow the validity of the purchase to be determined. This must be provided with the card statement to facilitate acquittal; and 	No impact – Item 7 of the City's Corporate Credit Card Management Procedure aligns with this clause and outlines the reconciliation process.
	 b. The Executive Director Corporate Services must approve all acquittals, except for the Executive Director Corporate Services' acquittal, which must be approved by the Chief Executive Officer. 	
6.	ROLES AND RESPONSIBILITIES	No impact – The City's Corporate Credit Card Management Procedure aligns with this clause and clearly delineates the associated roles and responsibilities.
	Manager Financial Services:	
	• maintain register of credit card holders and coordinate the credit card approval process; and	
	 develop and ensure compliance with good practice use of corporate credit cards processes. 	
	Executive Director Corporate Services and Chief Executive Officer:	
	 approval of credit card applications and authorising payment acquittals. 	

11.5 BUDGET AMENDMENTS 2024/25

Attachments: 1. Budget Amendments 2024/2025 🗓 🔛

RECOMMENDATION:

- 1. That Council BY ABSOLUTE MAJORITY APPROVES the following amendments to the 2024/25 Annual Budget as shown in Attachment 1:
 - 1.1 A net decrease in the Operating result of \$735,585;
 - 1.2 A net increase in the Capital Expenditure Budget of \$786,984;
 - 1.3 A net increase in transfer from Cash Backed Reserves of \$445,809 with a closing balance of \$25,379,915; and
 - 1.4 A net increase in the closing surplus of \$1,037,878 resulting in a forecasted year end surplus at 30 June 2025 of \$1,187,352.

PURPOSE OF REPORT:

The purpose of this report is to consider and authorise proposed Budget Amendments for 2024/25, including amendments to the 2024/25 capital carry-forward items.

BACKGROUND:

During the 2024/25 annual budget preparation, an allowance was made to carry-forward funds for capital projects that will not be delivered in 2023/24. The value of the carry forwards was based on estimates of expenditure that would be unspent at 30 June 2024.

The Annual Financial Statements for the year ended 30 June 2024 have been being finalised and audited, therefore the estimated funds available to be carried forward can now be updated.

DETAILS:

The City has not undertaken a full First Quarter Budget Review this year. The budget amendments proposed in this report just relate to capital expenditure carry forward adjustments and known variances for brought forward financial assistance grant payments and a reduction in rent relating to the Belgravia Health & Leisure Group Pty Ltd lease.

A more detailed budget review will be undertaken as part of the Mid-Year Budget Review and presented to Council in March 2025.

Capital Expenditure

The 2024/25 budget includes a capital expenditure program totalling \$25,258,494 including carry-forward funding of \$3,415,299. Overall, capital expenditure for carry-forward projects as at 30 June 2024 was \$786,984 higher and the budget available in 2024/25 for these projects should now be increased accordingly.

Detail of all capital carry forward adjustments and the full capital expenditure budget is included in **Attachment 1**.

There is a net increase in transfer from cash-backed reserves of \$445,809, as per **Attachment 1**, resulting mainly from the adjustments for carry-forward capital projects.

An additional transfer to reserve adjustment is included for \$249,804 to replace the funds allocated to the Sullivan Logistics Stadium Project, approved by Council at the OCM on 17 September 2024.

Capital grants, subsidies and contributions have decreased by \$158,006, primarily relating to the recognition of Federal Government Grant funding due to adjustments of carry-forward capital projects.

Other Budget Adjustments

The City received a higher than expected brought forward payment of \$1,294,204 in Federal Grant Funding on 28 June 2024. A reduction in grant funding of \$650,000 has been included in the 2024/25 budget to adjust for the higher brought forward payment in 2023/24.

At the OCM on 22 October 2024, Council approved a reduction in rent for the Belgravia Health & Leisure Group Pty Ltd lease. A reduction in fees and charges of \$85,585 has been included in the 2024/25 budget to account for the lower revenue.

Opening Surplus

The opening surplus of \$6,962,305 is based on the 2023/24 audited annual financial statements. In comparison, an estimated opening surplus of \$4,689,661 was originally proposed in the 2024/25 adopted annual budget. The additional surplus of \$2,272,644 mainly relates to the following:

- Higher brought forward 2024/25 Financial Assistance Grants of \$1,294,204 paid in 2023/24. An adjustment of \$650,000 is required to the 2024/25 budget to account for the higher brought forward payment.
- Capital expenditure carry-forward adjustments \$249,377.
- A decrease of \$1,542,913 in operating expenditure, representing 2.1% of the total actual operating expenditure for 2023/24. An adjustment to the surplus will be required at Mid-Year Budget Review as a result of the new Long Service Leave regulations that came into effect on 1 September 2024.

Closing Surplus

As detailed in the Statement of Financial Activity at **Attachment 1**, the revised budget forecast at 30 June 2025 is a closing surplus of \$1,187,352, representing an increase of \$1,037,878 from the adopted budget.

Due to the current focus on carry-forward adjustments and known variances, a more extensive review of operating and capital budgets will be performed during the mid-year budget review. At that time, recommendations will be provided to the Council regarding the most effective use of the revised closing surplus.

CONSULTATION/ADVERTISING:

Not applicable.

LEGAL/POLICY:

This budget review is performed as a matter of good governance and is not required by the Act or associated regulations. The review is in accordance with the functions of the CEO as set out in section 5.41 of the Act:

5.41(d) "manage the day to day operations of the local government."

Imposition of fees and charges

(1) A local government may impose* and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed.

* Absolute majority required.

- (3) Fees and charges are to be imposed when adopting the annual budget but may be
 - (a) Imposed* during a financial year; and
 - (b) Amended* from time to time during a financial year.

* Absolute majority required.

RISK MANAGEMENT IMPLICATIONS

Low: Conducting this budget amendments ensures Council is aware of any proposed expenditure which varies from that in the approved budget.

STRATEGIC IMPLICATIONS:

This is in keeping with the City's *Strategic Community Plan 2022-2032*:

Innovative and Accountable

Our resources and assets are planned and managed in an efficient and sustainable manner.

Our community is satisfied with the service we provide.

Our community is aware of what we are doing and how we are meeting our goals.

Our resources and assets are planned and managed in an efficient and sustainable manner.

SUSTAINABILITY IMPLICATIONS:

The proposed Budget provides sufficient resourcing to deliver the City's sustainability initiatives.

PUBLIC HEALTH IMPLICATIONS:

Expenditure within this report facilitates various projects, programs and services that contribute to the priority health outcomes within the City's *Public Health Plan 2020-2025*.

FINANCIAL/BUDGET IMPLICATIONS:

The various budget amendments set out in this paper increases the budget surplus at 30 June 2025 from \$149,474 to \$1,187,352.



CITY OF VINCENT BUDGET AMENDMENTS 2024/25 STATEMENT OF FINANCIAL ACTIVITY

	Annual Budget	Proposed Revised Budget	Budget Increase / Decrease
	2024/25	2024/25	2024/25
OPERATING ACTIVITIES			
Net current assets at start of financial year - surplus/(deficit)	4,689,661	6,962,305	2,272,644
Revenue			
Operating grants, subsidies and contributions	1,693,715	1,043,715	(650,000)
Fees and charges	24,628,387	24,542,802	(85,585)
Interest earnings	2,080,000	2,080,000	0
Other revenue	1,332,125	1,332,125	0
Profit on asset disposals	451,752	451,752	0
Profit on Assets Held for Sale (TPRC Joint Venture)	3,750,000	3,750,000	0
	33,935,979	33,200,394	(735,585)
Expenses	(00.050.400)	(00.050.400)	
Employee costs	(33,656,433)	(33,656,433)	0
Materials and contracts	(24,802,697)	(24,802,697)	0
Utility charges	(1,968,786)	(1,968,786)	-
Depreciation on non-current assets	(13,122,588)	(13,122,588)	0
Interest expenses	(378,943)	(378,943)	0
Insurance expenses	(801,318)	(801,318)	0
Other expenditure	(881,243)	(881,243)	0
Loss on disposal of assets	(13,043) (75,625,051)	(13,043) (75,625,051)	0
	((,,	-
Net Operating excluding Rates	(41,689,072)	(42,424,657)	(735,585)
	<i></i>	(
(Profit) on disposal of assets	(451,752)	(451,752)	0
Loss on disposal of assets	13,043	13,043	0
Depreciation and amortisation on assets	13,122,588	13,122,588	0
Profit/loss on Assets Held for Sale - TPRC Joint Venture Non-cash amounts excluded from operating activities	(3,750,000) 8,933,879	(3,750,000) 8,933,879	0
	(32,755,193)	(00,400,770)	0
Amount attributable to operating activities	(32,755,193)	(33,490,778)	0
INVESTING ACTIVITIES Capital grants, subsidies and contributions	9,428,344	9,270,338	(158,006)
Proceeds from disposal of assets	9,428,344 552,350	552,350	(158,008)
			0
Proceeds from Joint Ventures Purchase of property, plant and equipment	3,750,000 (9,197,061)	3,750,000 (9,777,998)	(580,937)
Purchase and construction of infrastructure	(16,061,433)	(16,267,480)	(206,047)
Amount attributable to investing activities	(11,527,800)	(12,472,790)	(944,990)
FINANCING ACTIVITIES	(004.040)	(004.040)	0
Principal elements of finance lease payments	(264,318)	(264,318)	0
Repayment of long term borrowings Transfers to reserves (restricted assets)	(1,498,010) (6,179,099)	(1,498,010) (6,428,903)	(249,804)
Transfers from reserves (restricted assets)	(6,179,099) 3,232,201	(6,428,903) 3,927,814	(249,804) 695,613
Amount attributable to financing activities	(4,709,226)	(4,263,417)	445,809
Amount attributable to finalicing activities	(4,709,226)	(4,203,417)	440,809
Net current assets - surplus/(deficit)	(44,302,558)	(43,264,680)	1,037,878
	44,452,032	44,452,032	0
Total amount raised from general rates	44,452,052	11,102,002	·

CITY OF VINCENT

CAPITAL WORKS CARRY FORWARD ADJUSTMENTS BUDGET AMENDMENTS 2024/25

	Annual Budget	Carry Forward	Proposed	
Description Land and Building Assets	2025FY	Adjustments	Revised Budget	Commentary
Air Conditioning & HVAC Renewal				
Air Conditioning & HVAC Renewal - Admin	484,000	(440)	483,560	Carry Forward adjustments
Air Con & HVAC Renew - Miscellaneous	91,570	1.1	91,570	
Air Con/HVAC Renew - Mt Hawthorn Comm Centre (Leased)	100,000	-	100,000	
Leederville Oval - HVAC Renewal - East Perth Function Room Air Con & HVAC Renew - Library & Local History Centre	120,000	-	120,000	
Public Toilet Renewal Program Britannia Road Pavilion Toilets - Roof Resheeting	70,000	-	70,000	
BPLC - Construction of Indoor Changerooms BPLC – Construc & Fit Out Indoor Pool Changerooms	742,352	(3,843)	738,509	Carry Forward adjustments
Litis Stadium changeroom redevelopment				
Infrastructure Works - Litis Stadium Floreat Athena Clubrooom Refurbishment - Litis Stadium	1,900,000 221,653	(140,079) (45,735)		Carry Forward adjustments Carry Forward adjustments
	,	(,)		
Beatty Park Leisure Centre - Facilities Infrastruc BPLC - Facilities Infrastructure Renewal	250,000	-	250,000	
BPLC - Pool Tiling Works	6,848	2,215	9,063 350,000	Carry Forward adjustments
BPLC - Eastern Side Grandstand - Water Ingress Grandstand	350,000	- 22,629		Carry Forward adjustments
Miscellaneous Asset Renewal (City Buildings)				
Misc Asset Renewal - City buildings	100,000	-	100,000	
Loftus - Gymnastics WA - Renew Fans and Ventilation	100,000	-	100,000	
Forrest Park Croquet - Kitchen Renewal City Buildings Painting Renewal	15,000 30,000	-	15,000 30,000	
Land and Building Asset Renewal Projects	50,000	-	30,000	
DLGSC - Lighting Renewal	243,302	-	243,302	
Lease Property Non Scheduled Renewal	101,500	-	101,500	
Library Renewals - Upgrades to Accessibility	85,000	-	85,000	
Gym roof repairs (Leased Belgravia)	60,000	-	60,000	
Lift Renewal - Administration & Civic Centre	240,000	-	240,000	
Leederville Oval - Misc Buildings Renewal	12,436	-	12,436	
Administration Centre Stage 1 - Accessibility (2024)	200.000		200.000	
Stage 2 - Customer Service and Foyer Renewal (2025) Loftus - Gymnastics WA - Roof Renewal	300,000 100,000	-	300,000 100,000	
Mt Hawthorn Com Centre - Roof Renewal	200,000	-	200,000	
DLGSC - Renew balcony tiling and waterproofing	35,000	-	35,000	
North Perth Bowling Club - conversion of bowling green	66,000	-	66,000	
Water and Energy Efficiency Initiatives Water and Energy Efficiency Initiatives	50,000	-	50,000	
Land & Building Assets Total				
	6,074,661	(155,253)	5,919,408	
	6,074,661	(155,253)	5,919,408	
Furniture & Equipment Assets Beatty Park Leisure Centre - Furniture & Equipment	6,074,661	(155,253)	5,919,408	
Furniture & Equipment Assets Beatty Park Leisure Centre - Furniture & Equipment BPLC - Non Fixed Assets Renewal	6,074,661 195,000	(155,253)	5,919,408 195,000	
Furniture & Equipment Assets Beatty Park Leisure Centre - Furniture & Equipment		(155,253) 		
Furniture & Equipment Assets Beatty Park Leisure Centre - Furniture & Equipment BPLC - Non Fixed Assets Renewal BPLC Non-Infrastructure Fixed Asset Renewal ICT Renewal Program	195,000	(155,253) 	195,000	
Furniture & Equipment Assets Beatty Park Leisure Centre - Furniture & Equipment BPLC - Non Fixed Assets Renewal BPLC Non-Infrastructure Fixed Asset Renewal ICT Renewal Program ICT Infrastructure Renewal	195,000	(155,253) - - -	195,000	
Furniture & Equipment Assets Beatty Park Leisure Centre - Furniture & Equipment BPLC - Non Fixed Assets Renewal BPLC Non-Infrastructure Fixed Asset Renewal ICT Renewal Program ICT Infrastructure Renewal Public Arts Projects	195,000 100,000 120,000	-	195,000 100,000 120,000	Carry Forward adjustments
Furniture & Equipment Assets Beatty Park Leisure Centre - Furniture & Equipment BPLC - Non Fixed Assets Renewal BPLC Non-Infrastructure Fixed Asset Renewal ICT Renewal Program ICT Infrastructure Renewal Public Arts Projects COVID-19 Artwork relief project	195,000 100,000	(155,253) - - - - - - - - - - - - - - - - - - -	195,000 100,000 120,000	Carry Forward adjustments
Furniture & Equipment Assets Beatty Park Leisure Centre - Furniture & Equipment BPLC - Non Fixed Assets Renewal BPLC Non-Infrastructure Fixed Asset Renewal ICT Renewal Program ICT Infrastructure Renewal Public Arts Projects	195,000 100,000 120,000	-	195,000 100,000 120,000	Carry Forward adjustments
Furniture & Equipment Assets Beatty Park Leisure Centre - Furniture & Equipment BPLC - Non Fixed Assets Renewal BPLC Non-Infrastructure Fixed Asset Renewal ICT Renewal Program ICT Infrastructure Renewal Public Arts Projects COVID-19 Artwork relief project Miscellaneous Asset Renewal (City Buildings)	195,000 100,000 120,000 107,500	-	195,000 100,000 120,000 146,750	Carry Forward adjustments
Furniture & Equipment Assets Beatty Park Leisure Centre - Furniture & Equipment BPLC - Non Fixed Assets Renewal BPLC Non-Infrastructure Fixed Asset Renewal ICT Renewal Program ICT Infrastructure Renewal Public Arts Projects COVID-19 Artwork relief project Miscellaneous Asset Renewal - (Admin, Library and Depot) Parking Machines Asset Replacement Program Parking Infrastructure Renewal Program	195,000 100,000 120,000 107,500 40,000	- - - 39,250 -	195,000 100,000 120,000 146,750 40,000	Carry Forward adjustments
Furniture & Equipment Assets Beatty Park Leisure Centre - Furniture & Equipment BPLC - Non Fixed Assets Renewal BPLC Non-Infrastructure Fixed Asset Renewal ICT Renewal Program ICT Infrastructure Renewal Public Arts Projects COVID-19 Artwork relief project Miscellaneous Asset Renewal - (Admin, Library and Depot) Parking Machines Asset Replacement Program Parking Infrastructure Renewal Program Accessible City Strategy Implementation Program	195,000 100,000 120,000 107,500 40,000	- - - 39,250 -	195,000 100,000 120,000 146,750 40,000	Carry Forward adjustments
Eurniture & Equipment Assets Beatty Park Leisure Centre - Furniture & Equipment BPLC - Non Fixed Assets Renewal BPLC Non-Infrastructure Fixed Asset Renewal ICT Renewal Program ICT Infrastructure Renewal Public Arts Projects COVID-19 Artwork relief project Miscellaneous Asset Renewal (City Buildings) Furniture and Equipment Renewal - (Admin, Library and Depot) Parking Machines Asset Replacement Program Parking Infrastructure Renewal Program	195,000 100,000 120,000 107,500 40,000	- - - 39,250 -	195,000 100,000 120,000 146,750 40,000 226,012	Carry Forward adjustments Carry Forward adjustments
Furniture & Equipment Assets Beatty Park Leisure Centre - Furniture & Equipment BPLC - Non Fixed Assets Renewal BPLC Non-Infrastructure Fixed Asset Renewal ICT Renewal Program ICT Infrastructure Renewal Public Arts Projects COVID-19 Artwork relief project Miscellaneous Asset Renewal (City Buildings) Furniture and Equipment Renewal - (Admin, Library and Depot) Parking Machines Asset Replacement Program Parking Infrastructure Renewal Program Accessible City Strategy Implementation Program Accessible City Strategy Implementation - Capex for future years	195,000 100,000 120,000 107,500 40,000	39,250 - -	195,000 100,000 120,000 146,750 40,000 226,012	
Furniture & Equipment Assets Beatty Park Leisure Centre - Furniture & Equipment BPLC - Non Fixed Assets Renewal BPLC Non-Infrastructure Fixed Asset Renewal ICT Renewal Program ICT Infrastructure Renewal Public Arts Projects COVID-19 Artwork relief project Miscellaneous Asset Renewal (City Buildings) Furniture and Equipment Renewal - (Admin, Library and Depot) Parking Machines Asset Replacement Program Parking Infrastructure Renewal Program Accessible City Strategy Implementation Program Accessible City Strategy Implementation - Capex for future years	195,000 100,000 120,000 107,500 40,000	39,250 - -	195,000 100,000 120,000 146,750 40,000 226,012	
Furniture & Equipment Assets Beatty Park Leisure Centre - Furniture & Equipment BPLC Non-Infrastructure Fixed Asset Renewal BPLC Non-Infrastructure Fixed Asset Renewal ICT Renewal Program ICT Infrastructure Renewal Public Arts Projects COVID-19 Artwork relief project Miscellaneous Asset Renewal (City Buildings) Furniture and Equipment Renewal - (Admin, Library and Depot) Parking Machines Asset Replacement Program Parking Infrastructure Renewal Program Accessible City Strategy Implementation Program Accessible City Strategy Implementation - Capex for future years subject to Cash-in Lieu Reserve Funds received Furniture & Equipment Assets Total	195,000 100,000 120,000 107,500 40,000 226,012	- - - - - - - - - - - - - - - - - - -	195,000 100,000 120,000 146,750 40,000 226,012 56,362	
Furniture & Equipment Assets Beatty Park Leisure Centre - Furniture & Equipment BPLC - Non Fixed Assets Renewal BPLC Non-Infrastructure Fixed Asset Renewal ICT Renewal Program ICT Infrastructure Renewal Public Arts Projects COVID-19 Artwork relief project Miscellaneous Asset Renewal (City Buildings) Furniture and Equipment Renewal - (Admin, Library and Depot) Parking Machines Asset Replacement Program Parking Infrastructure Renewal Program Accessible City Strategy Implementation Program Accessible City Strategy Implementation - Capex for future years subject to Cash-in Lieu Reserve Funds received	195,000 100,000 120,000 107,500 40,000 226,012	- - - - - - - - - - - - - - - - - - -	195,000 100,000 120,000 146,750 40,000 226,012 56,362	
Furniture & Equipment Assets Beatty Park Leisure Centre - Furniture & Equipment BPLC - Non Fixed Assets Renewal BPLC Non-Infrastructure Fixed Asset Renewal ICT Renewal Program ICT Infrastructure Renewal Public Arts Projects COVID-19 Artwork relief project Miscellaneous Asset Renewal - (Admin, Library and Depot) Parking Machines Asset Replacement Program Parking Infrastructure Renewal Program Accessible City Strategy Implementation Program Accessible City Strategy Implementation - Capex for future years subject to Cash-in Lieu Reserve Funds received Furniture & Equipment Assets Total Plant & Equipment Assets	195,000 100,000 120,000 107,500 40,000 226,012	- - - - - - - - - - - - - - - - - - -	195,000 100,000 120,000 146,750 40,000 226,012 56,362 884,124	
Furniture & Equipment Assets Beatty Park Leisure Centre - Furniture & Equipment BPLC - Non Fixed Assets Renewal BPLC Non-Infrastructure Fixed Asset Renewal BPLC Non-Infrastructure Fixed Asset Renewal ICT Renewal Program ICT Infrastructure Renewal Dublic Arts Projects COVID-19 Artwork relief project Miscellaneous Asset Renewal (City Buildings) Furniture and Equipment Renewal - (Admin, Library and Depot) Parking Machines Asset Replacement Program Parking Machines Asset Replacement Program Packets Us Strategy Implementation Program Accessible City Strategy Implementation - Capex for future years subject to Cash-in Lieu Reserve Funds received Furniture & Equipment Assets Total Plant & Equipment Assets Major Plant Replacement Program Heavy Fleet Replacement Program	195,000 100,000 120,000 107,500 40,000 226,012 - - 788,512	- - - - - - - - - - - - - - - - - - -	195,000 100,000 120,000 146,750 40,000 226,012 56,362 884,124	Carry Forward adjustments
Furniture & Equipment Assets Beatty Park Leisure Centre - Furniture & Equipment BPLC - Non Fixed Assets Renewal BPLC Non-Infrastructure Fixed Asset Renewal ICT Renewal Program ICT Infrastructure Renewal Public Arts Projects COVID-19 Artwork relief project Miscellaneous Asset Renewal - (Admin, Library and Depot) Parking Machines Asset Replacement Program Parking Infrastructure Renewal - (Admin, Library and Depot) Parking Machines Asset Replacement Program Parking Infrastructure Renewal Program Accessible City Strategy Implementation Program Accessible City Strategy Implementation - Capex for future years subject to Cash-in Lieu Reserve Funds received Furniture & Equipment Assets Major Plant Replacement Program Heavy Fleet Replacement Program Fleet Management Program	195,000 100,000 120,000 107,500 40,000 226,012 - - 788,512	- - - - - - - - - - - - - - - - - - -	195,000 100,000 120,000 146,750 40,000 226,012 56,362 884,124	Carry Forward adjustments
Furniture & Equipment Assets Beatty Park Leisure Centre - Furniture & Equipment BPLC Non-Infrastructure Fixed Asset Renewal BPLC Non-Infrastructure Fixed Asset Renewal ICT Infrastructure Renewal ICT Renewal Program ICT Infrastructure Renewal Public Arts Projects COVID-19 Artwork relef project Miscellaneous Asset Renewal (City Buildings) Furniture and Equipment Renewal - (Admin, Library and Depot) Parking Machines Asset Replacement Program Parking Infrastructure Renewal Program Accessible City Strategy Implementation Program Accessible City Strategy Implementation - Capex for future years subject to Cash-in Lieu Reserve Funds received Furniture & Equipment Assets Total Plant Replacement Program Heavy Fileet Replacement Program Heavy Fileet Replacement Program Light Fileet Replacement Program	195,000 100,000 120,000 107,500 40,000 226,012 - 788,512 1,320,000	- - - - - - - - - - - - - - - - - - -	195,000 100,000 120,000 146,750 40,000 226,012 56,362 884,124 1,785,000	Carry Forward adjustments
Furniture & Equipment Assets Beatty Park Leisure Centre - Furniture & Equipment BPLC - Non Fixed Assets Renewal BPLC Non-Infrastructure Fixed Asset Renewal ICT Renewal Program ICT Infrastructure Renewal Public Arts Projects COVID-19 Artwork relief project Miscellaneous Asset Renewal (City Buildings) Furniture and Equipment Renewal - (Admin, Library and Depot) Parking Machines Asset Replacement Program Parking Infrastructure Renewal Program Accessible City Strategy Implementation Program Accessible City Strategy Implementation Capex for future years subject to Cash-in Lieu Reserve Funds received Furniture & Equipment Assets Major Plant Replacement Program Heavy Fleet Replacement Program Fleet Management Program	195,000 100,000 120,000 107,500 40,000 226,012 - - 788,512	- - - - - - - - - - - - - - - - - - -	195,000 100,000 120,000 146,750 40,000 226,012 56,362 884,124	Carry Forward adjustments

P1270 - Toyota Corolla Hybrid 1GWG751, Ascent Hatch	50,000	-	50,000		
P1271 - Toyota Corolla Hybrid 1GWG752, Ascent Hatch	50,000	-	50,000		
P1272 - 1GWH072, Nissan LEAF EV 18MY, Artic White/Black	50,000	-	50,000		
P1273 - 1GWH073, Nissan LEAF Ev 18MY	50,000	-	50,000		
P1281 - HYUNDI - Ioniq EV Hatch - 1HCJ354 Rangers	50,000	-	50,000		
P1282 - Toyota Corolla Sedan Hybrid - 1HDR934	50,000		50,000		
		=			
P1289 - Kluger Hubrid Wagon 1HNG494	65,000	-	65,000		
P2186 - Fiat Dobl 1.6L MTA SWB\LR VAN Diesel - 1GEA133	50,000		50,000		
P2193 - Nissan Navara 4x2 - 1GQG990	50,000	-	50,000		
P2212 - Nissan Navara 4X DSL Auto DC RX - 1HC0126	50,000	-	50,000		
P2213 - Renaul Kangaroo 1HIY67	50,000	-	50,000		
P2215 - NAVARA 4X2 1HKO697	50,000		50,000		
P4006 - Polmac Box Trailer - 8WM071					
	3,000	-	3,000		
P4009 - Box Trailer - 8WL891	3,000	-	3,000		
P4020 - Trailer - Polmac 7x4 - 1THI414	5,000	-	5,000		
P4022 - Trailer - Polmac 7x4 Tipper - 1THR345	5,000	-	5,000		
P4026 - Trailer - 6 X 4 Tradesman - 1TIX236	7,500	-	7,500		
P4029 - Trailer 6X4 14inch One Door 1TNN265	5,000	-	5,000		
P4030 - Trailer 8X6 2 tonner Flat Top	5,000	-	5,000		
P4032 - Tailer 6x4 Galvanized Import - 1TQH625	5,000		5,000		
P4035 - 7x4 Cage Trailer with ramp 1TSS280	5,000	-	5,000		
P2171 - Toyota Corolla Hybrid Hatch	25,000	-	25,000		
P2209 - VW Caddy Maxi TDI250	69,894	-	69,894		
P2200 - VOLKSWAGEN Caddy Maxi TDI250	69,894	-	69,894		
P1279 - Toyota Camry Hybrid SL	28,000	-	28,000		
P2212 - Nissan Navara 4x DSL	45,000	-	45,000		
	10,000		10,000		
P1286 - Corolla Sedan Hybrid 1HKS151	-	-	-		
Artlets					
Artlets - Public Art - Sculpture	17,600	2,400	20 000	Carry Forward adjustments	
	17,000	2,400	20,000	Carry I Grwaru aujustilletits	
Miscellaneous					
Belgravia / Loftus Rec Centre - Purchase of Gym Equipments	_	156,813	156 813	Carry Forward adjustments	
Weather Stations and Soil Moisture Probes		16,365		Carry Forward adjustments	
		10,305	10,303	Carry Forward adjustments	
Plant & Equipment Total	2,333,888	640,578	2,974,466		
Infrastructure Assets					
Robertson Park Development Plan - Stage 1					
Robertson Park Stage 1A - Tennis Centre	350,000	28,015	378,015	Carry Forward adjustments	
Greening program - Robertson Park	-	15,283	15,283	Carry Forward adjustments	
Robertson Park Stage 1B/1C - Tennis Centre	1,579,000		1,579,000		
	1,373,000		1,575,000		
Robertson Park Stage 1B - Contingency					
	50.000	(04.074)	00.000	On the Free state of the state of the	
Robertson Park Stage 1A - Contingency	50,000	(21,071)	28,929	Carry Forward adjustments	
Robertson Park Stage 1A - Contingency	50,000	(21,071)	28,929	Carry Forward adjustments	
Robertson Park Stage 1A - Contingency MISCELLANEOUS		(21,071)		Carry Forward adjustments	
Robertson Park Stage 1A - Contingency	50,000	(21,071)	28,929 450,000	Carry Forward adjustments	
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park		(21,071)		Carry Forward adjustments	
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program		(21,071) -		Carry Forward adjustments	
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park		(21,071)		Carry Forward adjustments	
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing	450,000 30,000	(21,071)	450,000 30,000	Carry Forward adjustments	
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program	450,000	-	450,000	Carry Forward adjustments	
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing	450,000 30,000	-	450,000 30,000	Carry Forward adjustments	
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Footpath Upgrade and Renewal Program	450,000 30,000 50,000	-	450,000 30,000 50,000	Carry Forward adjustments	
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing	450,000 30,000	-	450,000 30,000	Carry Forward adjustments	
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Footpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program	450,000 30,000 50,000	-	450,000 30,000 50,000	Carry Forward adjustments	
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Footpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Parks Irrigation Upgrade & Renewal Program	450,000 30,000 50,000 185,500	-	450,000 30,000 50,000 185,500	Carry Forward adjustments	
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Footpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Parks Irrigation Upgrade & Renewal Program Britannia Reserve - renew groundwater bore (south) No 40	450,000 30,000 50,000	-	450,000 30,000 50,000	Carry Forward adjustments	
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Footpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Parks Irrigation Upgrade & Renewal Program Britannia Reserve - renew ground/water bore (south) No 40 Keith Frame Res - renew ground/irrigation system and electrical	450,000 30,000 50,000 185,500 45,000	-	450,000 30,000 50,000 185,500 45,000		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Footpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Parks Irrigation Upgrade & Renewal Program Britannia Reserve - renew groundwater bore (south) No 40	450,000 30,000 50,000 185,500	-	450,000 30,000 50,000 185,500 45,000	Carry Forward adjustments	
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Footpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Parks Irrigation Upgrade & Renewal Program Britannia Reserve - renew ground/water bore (south) No 40 Keith Frame Res - renew ground/irrigation system and electrical	450,000 30,000 50,000 185,500 45,000	-	450,000 30,000 50,000 185,500 45,000		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Footpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Parks Irrigation Upgrade & Renewal Program Britannia Reserve - renew groundwater bore (south) No 40 Keith Frame Res - renew ground irrigation system and electrical cubicle and bore renewal Hyde Park - renew groundwater bores No 24 and 29	450,000 30,000 50,000 185,500 45,000 120,826 90,000	-	450,000 30,000 50,000 185,500 45,000 119,386 90,000		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Footpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Britannia Reserve - renew groundwater bore (south) No 40 Keith Frame Res - renew ground irrigation system and electrical cubicle and bore renewal Hyde Park - renew groundwater bores No 24 and 29 Robertson Park - renew groundwater bore No 31	450,000 30,000 50,000 185,500 45,000 120,826	-	450,000 30,000 50,000 185,500 45,000 119,386		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Footpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Parks Irrigation Upgrade & Renewal Program Britannia Reserve - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bores No 24 and 29 Robertson Park - renew groundwater bore No 31 Gladstone St Res - renew irrigation, elec cabinet and ground water	450,000 30,000 185,500 45,000 120,826 90,000 50,000	-	450,000 30,000 50,000 185,500 45,000 119,386 90,000 50,000		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Footpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Britannia Reserve - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore No 24 and 29 Robertson Park - renew groundwater bore No 31 Gladstone St Res - renew irrigation, elec cabinet and ground water bore	450,000 30,000 185,500 45,000 120,826 90,000 50,000 120,000	-	450,000 30,000 50,000 185,500 45,000 119,386 90,000 50,000 120,000		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Footpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Britannia Reserve - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore No 24 and 29 Robertson Park - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore No 24 and 29 Robertson Park - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore No 24 and 29 Robertson Park - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore No 31 Charter St Res - renew groundwater bore No 3	450,000 30,000 185,500 45,000 120,826 90,000 50,000 75,000	-	450,000 30,000 50,000 185,500 45,000 119,386 90,000 50,000 120,000 75,000		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Footpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Ports Irrigation Upgrade & Renewal Program Britannia Reserve - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bores No 24 and 29 Robertson Park - renew groundwater bore No 31 Gladstome St Res - renew irrigation, elec cabinet and ground water bore Ellesmere St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet	450,000 30,000 185,500 45,000 120,826 90,000 50,000 120,000 75,000	-	450,000 30,000 50,000 185,500 45,000 119,386 90,000 50,000 120,000 75,000 75,000		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Footpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Britannia Reserve - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore No 24 and 29 Robertson Park - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore & 0.31 Gladstone St Res - renew groundwater bore & electrical cabinet bore Ellesmere St Res - renew groundwater bore & electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet install ion filter	450,000 30,000 185,500 45,000 120,826 90,000 50,000 75,000	-	450,000 30,000 50,000 185,500 45,000 119,386 90,000 50,000 120,000 75,000		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Footpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Ports Irrigation Upgrade & Renewal Program Britannia Reserve - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bores No 24 and 29 Robertson Park - renew groundwater bore No 31 Gladstome St Res - renew irrigation, elec cabinet and ground water bore Ellesmere St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet	450,000 30,000 185,500 45,000 120,826 90,000 50,000 120,000 75,000	-	450,000 30,000 50,000 185,500 45,000 119,386 90,000 50,000 120,000 75,000 75,000		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Footpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Britannia Reserve - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore No 24 and 29 Robertson Park - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore & 0.31 Gladstone St Res - renew groundwater bore & electrical cabinet bore Ellesmere St Res - renew groundwater bore & electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet install ion filter	450,000 30,000 50,000 185,500 45,000 120,826 90,000 50,000 120,000 75,000 75,000 170,000	-	450,000 30,000 50,000 45,000 119,386 90,000 50,000 120,000 75,000 170,000		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Cotopath Upgrade and Renewal Program Forbath Upgrade and Renewal Program Britannia Reserve - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore & electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Installino filter Forrest Park - upgrade irrigation system and electrical cabinet Litis Stadium - Inground Irrigation Renewal	450,000 30,000 185,500 45,000 120,826 90,000 50,000 75,000 75,000 75,000 170,000	-	450,000 30,000 50,000 185,500 45,000 119,386 90,000 50,000 120,000 75,000 75,000 170,000 250,000		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Potpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Britannia Reserve - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore No 24 and 29 Robertson Park - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore St and 29 Robertson Park - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Instrall iron filter Forrest Park - upgrade irrigation system and electrical cabinet Litis Stadium - Inground Irrigation Renewal Road Maintenance Programs – MRRG	450,000 30,000 50,000 185,500 45,000 120,826 90,000 50,000 120,000 75,000 75,000 75,000 170,000 250,000 90,000	-	450,000 30,000 50,000 185,500 45,000 119,386 90,000 50,000 75,000 75,000 75,000 170,000 250,000 90,000		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Rootpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Britannia Reserve - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore No 24 and 29 Robertson Park - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore and ground water bore Ellesmere St Res - renew groundwater bore and electrical cabinet insrtall ion filter Forrest Park - upgrade irrigation system and electrical cabinet Litis Stadium - Inground Irrigation Renewal Road Maintenance Programs – MRRG Annual MRRG Program - bgt to be split	450,000 30,000 185,500 45,000 120,826 90,000 50,000 120,000 75,000 75,000 170,000 250,000 90,000 90,000	-	450,000 30,000 50,000 185,500 45,000 119,386 90,000 50,000 120,000 75,000 75,000 75,000 250,000 90,000 95,285		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Potpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Britannia Reserve - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore & electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Instrallino filter Forrest Park - upgrade irrigation system and electrical cabinet Litis Stadium - Inground Irrigation Renewal Rode Maintenance Programs – MRRG Annual MRRG Program - bgt to be spit MRRG - Brady Street South Bound	450,000 30,000 50,000 185,500 45,000 120,826 90,000 50,000 120,000 75,000 75,000 75,000 170,000 250,000 90,000	-	450,000 30,000 50,000 185,500 45,000 119,386 90,000 50,000 75,000 75,000 75,000 170,000 250,000 90,000		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Rootpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Britannia Reserve - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore No 24 and 29 Robertson Park - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore and ground water bore Ellesmere St Res - renew groundwater bore and electrical cabinet insrtall ion filter Forrest Park - upgrade irrigation system and electrical cabinet Litis Stadium - Inground Irrigation Renewal Road Maintenance Programs – MRRG Annual MRRG Program - bgt to be split	450,000 30,000 185,500 45,000 120,826 90,000 50,000 120,000 75,000 75,000 170,000 250,000 90,000 90,000	(1,440)	450,000 30,000 50,000 185,500 45,000 119,386 90,000 50,000 75,000 75,000 75,000 75,000 250,000 90,000		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Potpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Britannia Reserve - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore & electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Instrallino filter Forrest Park - upgrade irrigation system and electrical cabinet Litis Stadium - Inground Irrigation Renewal Rode Maintenance Programs – MRRG Annual MRRG Program - bgt to be spit MRRG - Brady Street South Bound	450,000 30,000 185,500 45,000 120,826 90,000 50,000 120,000 75,000 75,000 170,000 250,000 90,000 90,000	(1,440)	450,000 30,000 50,000 185,500 45,000 119,386 90,000 50,000 120,000 75,000 75,000 75,000 250,000 90,000 95,285		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Potpath Upgrade and Renewal Program Potpath Upgrade and Renewal Program Parks Irrigation Upgrade & Renewal Program Britannia Reserve - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore No 24 and 29 Robertson Park - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater	450,000 30,000 50,000 185,500 45,000 120,826 90,000 50,000 120,000 75,000 75,000 170,000 250,000 90,000 90,000 95,285 185,689 231,132	(1,440)	450,000 30,000 50,000 185,500 45,000 119,386 90,000 50,000 120,000 75,000 75,000 75,000 75,000 90,000 90,000 95,285 185,689 185,689 - 231,132		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Footpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Britannia Reserve - renew groundvater bore (south) No 40 Keith Frame Res - renew groundvater bore (south) No 40 Keith Frame Res - renew groundvater bore No 24 and 29 Robertson Park - renew groundvater bore No 31 Gladstone St Res - renew groundvater bore and ground water bore Ellesmere St Res - renew groundvater bore and electrical cabinet insrtall ion filter Forrest Park - upgrade irrigation system and electrical cabinet Litis Stadium - Inground Irrigation system and electrical cabinet MRRG - Brady Street South Bound MRRG - Bulwer Street EB MRRG - Bulwer Street EB	450,000 30,000 50,000 185,500 45,000 120,826 90,000 120,000 75,000 75,000 75,000 75,000 90,000 250,000 90,000 95,285 185,689 	(1,440)	450,000 30,000 50,000 185,500 119,386 90,000 50,000 120,000 75,000 75,000 75,000 75,000 90,000 90,000 95,285 185,589 95,285 185,589		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Marks Reserve - renew perimeter fencing Footpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Britannia Reserve - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore Sho 24 and 29 Robertson Park - renew groundwater bores No 31 Gladstone St Res - renew groundwater bore & all Hyde Park - renew groundwater bore Sho 31 Gladstone St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Litis Stadium - Inground Irrigation Renewal Road Maintenance Program - MRRG Annual MRRG Program - bgt to be split MRRG - Dewis Street EB MRRG - Dulwer Street EB MRRG - Leederville Pde	450,000 30,000 50,000 185,500 45,000 120,826 90,000 50,000 120,000 75,000 75,000 170,000 250,000 90,000 90,000 95,285 185,689 231,132	(1,440)	450,000 30,000 50,000 185,500 45,000 119,386 90,000 50,000 120,000 75,000 75,000 75,000 75,000 90,000 90,000 95,285 185,689 185,689 - 231,132		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Footpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Britannia Reserve - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore No 24 and 29 Robertson Park - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore and ground water bore Ellesmere St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Install ion filter Forrest Park - upgrade irrigation system and electrical cabinet Litis Stadium - Inground Irrigation Renewal Rode Maintenance Program - MRRG Annual MRRG Program - bgt to be split MRRG - Brady Street EB MRRG - Howis Street EB MRRG - Leederville Pde MRRG - Leederville Pde MRRG - Leederville Pde	450,000 30,000 50,000 185,500 45,000 120,826 90,000 120,000 75,000 75,000 75,000 75,000 90,000 250,000 90,000 95,285 185,689 	(1,440)	450,000 30,000 50,000 185,500 119,386 90,000 50,000 120,000 75,000 75,000 75,000 75,000 90,000 90,000 95,285 185,589 95,285 185,589		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Marks Reserve - renew perimeter fencing Footpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Britannia Reserve - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore Sho 24 and 29 Robertson Park - renew groundwater bores No 31 Gladstone St Res - renew groundwater bore & all Hyde Park - renew groundwater bore Sho 31 Gladstone St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Litis Stadium - Inground Irrigation Renewal Road Maintenance Program - MRRG Annual MRRG Program - bgt to be split MRRG - Dewis Street EB MRRG - Dulwer Street EB MRRG - Leederville Pde	450,000 30,000 50,000 185,500 45,000 120,826 90,000 120,000 75,000 75,000 75,000 75,000 90,000 250,000 90,000 95,285 185,689 	(1,440)	450,000 30,000 50,000 185,500 119,386 90,000 50,000 120,000 75,000 75,000 75,000 75,000 90,000 90,000 95,285 185,589 95,285 185,589		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Footpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Britannia Reserve - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore No 24 and 29 Robertson Park - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore and ground water bore Ellesmere St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Install ion filter Forrest Park - upgrade irrigation system and electrical cabinet Litis Stadium - Inground Irrigation Renewal Rode Maintenance Program - MRRG Annual MRRG Program - bgt to be split MRRG - Brady Street EB MRRG - Howis Street EB MRRG - Leederville Pde MRRG - Leederville Pde MRRG - Leederville Pde	450,000 30,000 50,000 185,500 45,000 120,826 90,000 120,000 75,000 75,000 75,000 75,000 90,000 250,000 90,000 95,285 185,689 	(1,440)	450,000 30,000 50,000 185,500 119,386 90,000 50,000 120,000 75,000 75,000 75,000 75,000 90,000 90,000 95,285 185,589 95,285 185,589		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Cotpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Britannia Reserve - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore A electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Litis Stadium - Inground Irrigation Renewal MRG - Brady Street EB MRRG - Powis Street EB MRRG - Angove Street EB MRRG - Leederville Pde MRRG - Leederville Pde MRG - Leederville	450,000 30,000 50,000 185,500 45,000 120,826 90,000 50,000 75,000 75,000 75,000 75,000 90,000 250,000 90,000 250,000 90,000 250,000 90,000 251,000 90,000 251,200 122,825 185,589 - 221,832 221,832 221,832 2376,002	(1,440)	450,000 30,000 50,000 185,500 119,386 90,000 50,000 120,000 75,000 75,000 75,000 170,000 250,000 90,000 95,285 185,689 9,231,132 221,892 231,682 221,892 2376,002		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Footpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Britannia Reserve - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore So 24 and 29 Robertson Park - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore & and ground water bore Ellesmere St Res - renew groundwater bore and electrical cabinet Brotham St Res - renew groundwater bore and electrical cabinet Brotham St Res - renew groundwater bore and electrical cabinet Brotham St Res - renew groundwater bore and electrical cabinet Brotham St Res - renew groundwater bore and electrical cabinet Brotham St Res - renew groundwater bore and electrical cabinet Brotham St Res - renew groundwater bore and electrical cabinet Litis Stadum - Inground Irrigation Renewal Road Maintenance Program - MRRG Annual MRRG Program - bgt to be split MRRG - Bulwer Street EB MRRG - Guildford Rd EB Road Maintenance Programs - Local Road Program Annual Local Roads Program - bgt to be split LRP - Melrose St - Oxford St to Leicester St	450,000 30,000 50,000 185,500 45,000 120,826 90,000 50,000 120,000 75,000 170,000 250,000 90,000 95,285 185,689 231,132 221,892 376,002 - - - - - - - - - - - - -	(1,440)	450,000 30,000 50,000 185,500 45,000 119,386 90,000 50,000 120,000 75,000 75,000 75,000 250,000 90,000 95,285 185,689 231,132 221,892 376,002		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Footpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Britannia Reserve - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bores No 24 and 29 Robertson Park - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Install ion filter Forrest Park - upgrade irrigation system and electrical cabinet Litis Stadium - Inground Irrigation Renewal MRRG - Brady Street South Bound MRRG - Bulwer Street EB MRRG - Angove Street EB MRRG - Guildroft REB Proad Maintenance Programs – Local Road Program Annual Local Roads Program - bgt to be split LRP - Melrose St - Oxford St to Leicester St LRP - Stamford St - Melrose Street To Fereway Off Ramp	450,000 30,000 50,000 185,500 45,000 120,826 90,000 50,000 120,000 75,000 75,000 75,000 75,000 90,000 90,000 90,000 95,285 185,689 231,132 221,892 376,002 375,002 375,002 21,892 376,002 375,002	(1,440)	450,000 30,000 50,000 185,500 45,000 119,386 90,000 120,000 75,000 170,000 170,000 250,000 90,000 90,000 95,285 185,689 231,132 221,892 376,002 95,285 185,689 233,169 233,169 230 235,000 250,0000 250,0000 250,0000000000		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Cotpath Upgrade and Renewal Program Ports Irrigation Upgrade & Renewal Program Britannia Reserve - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater Brentham St	450,000 30,000 50,000 185,500 120,826 90,000 120,000 75,000 75,000 75,000 75,000 250,000 250,000 90,000 251,132 221,132 221,832 376,002 376,002 251,832 25	(1,440)	450,000 30,000 50,000 185,500 119,386 90,000 50,000 120,000 75,000 75,000 170,000 250,000 90,000 90,000 95,285 185,589 231,132 221,892 376,002 		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Footpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Britannia Reserve - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bores No 24 and 29 Robertson Park - renew groundwater bores No 31 Gladstone St Res - renew groundwater bore & electrical cabinet Brotham St Res - renew groundwater bore & electrical cabinet Brotham St Res - renew groundwater bore and electrical cabinet Brotham St Res - renew groundwater bore and electrical cabinet Brotham St Res - renew groundwater bore and electrical cabinet Brotham St Res - renew groundwater bore and electrical cabinet Brotham St Res - renew groundwater bore and electrical cabinet Brotham St Res - renew groundwater bore and electrical cabinet Brotham St Res - renew groundwater bore and electrical cabinet Brotham St Res - renew groundwater bore and electrical cabinet Brotham St Res - renew groundwater bore and electrical cabinet Brotham St Res - renew groundwater bore and electrical cabinet Brotham St Res - renew groundwater bore and electrical cabinet Litis Stadium - Inground Irrigation Renewal Rad Maintenance Programs – MRRG Annual MRRG Program - bgt to be split MRRG - Budwe Street EB MRRG - Leederville Pde MRRG - Guildford Rd EB Racd Maintenance Programs – Local Road Program Annual Local Roads Program - bgt to be split LRP - Melrose St - Oxford St to Leicester St LRP - Stamford St - Burkes Street to Freeway Off Ramp LRP - Samford St - Burkes Treet to Jame tplace LRP - Vine St - Work Street to Jame place	450,000 30,000 50,000 185,500 45,000 120,826 90,000 50,000 120,000 75,000 170,000 250,000 90,000 95,285 185,689 231,132 221,892 376,002 50,002 159,830 86,845 182,820 66,000	(1,440)	450,000 30,000 50,000 185,500 119,386 90,000 50,000 120,000 75,000 75,000 75,000 75,000 250,000 90,000 95,285 185,689 231,132 221,832 231,332 221,832 2376,002		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Potopath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Britannia Reserve - renew groundwater bore (south) No 40 Keith Frame Res - renew ground irrigation system and electrical cubicle and bore renewal Hyde Park - renew groundwater bores No 24 and 29 Robertson Park - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Install ino filter Forrest Park - upgrade irrigation system and electrical cabinet Litis Stadium - Inground Irrigation Renewal MRG - Brady Street South Bound MRRG - Powis Street EB MRRG - Angove Street EB MRRG - Guildford RE B Road Maintenance Programs – Local Road Program MRRG - Guildford RE B Road Maintenance Programs – Local Road Program Annual Local Roads Program - by to be split LRP - Melrose Street TS LRP - Stanford St - Melrose Street To Freeway Off Ramp LRP - New Street to Jamere Jace LRP - Vines St - Oxiver Street to Jamere Jace LRP - Vines St - Oxiver Street to Jamere Jace LRP - New St - Electer Stanford St - Markor Street to Jamere Jace LRP - New St - Oxiver Street to Jamere Jace LRP - New St - Oxiver Street to Jamere Jace LRP - New St - Oxiver Street to Jamere Jace	450,000 30,000 50,000 185,500 45,000 120,826 90,000 50,000 120,000 75,000 170,000 250,000 90,000 90,000 95,285 185,689 231,132 221,892 376,002 - 159,830 86,845 182,820 66,000 89,870	(1,440)	450,000 30,000 50,000 185,500 119,386 90,000 120,000 75,000 170,000 180,684 185,583 159,830 86,845 182,820 66,000 89,870		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Dotpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Parks Irrigation Upgrade & Renewal Program Britannia Reserve - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore and electrical cubicle and bore renewal Hyde Park - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet instrall ino filter Forrest Park - upgrade irrigation system and electrical cabinet Litis Stadium - Inground Irrigation Renewal MRG - Brady Street EB MRRG - Pawis Street EB MRRG - Leaderville Pde MRRG - Standy Street EB MRRG - Leaderville Pde MRRG - Street St - Oxford St to Leicester St LRP - Meirose St - Oxford St to Leicester St LRP - Marter St - Bourke Street to Barnet place LRP - Nawi St - Leake St to Cul-De-Sac LRP - Mayey Ave - Bruce St to Richmond St	450,000 30,000 50,000 185,500 120,826 90,000 120,000 75,000 75,000 170,000 251,132 221,132 271,525 159,830 86,845 152,830 153,830	(1,440)	450,000 30,000 50,000 185,500 119,386 90,000 50,000 120,000 75,000 75,000 75,000 250,000 90,000 90,000 95,285 185,689 93,760,002 159,830 86,845 182,820 66,000 89,870 36,795		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Marks Reserve - renew perimeter fencing Footpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Britannia Reserve - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bores No 24 and 29 Robertson Park - renew groundwater bores No 24 and 29 Robertson Park - renew groundwater bore & 24 and 29 Robertson Park - renew groundwater bore & 31 Gladstone St Res - renew groundwater bore & 31 Gladstone St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet Itis Stadium - Inground Irrigation system and electrical cabinet Litis Stadium - Inground Irrigation Renewal MRRG - Powis Street EB MRRG - Powis Street EB MRRG - Guildford Rd EB Cacd Maintenance Programs – Local Road Program Annual Local Roads Program - bgt to be split LRP - Merlose St - Oxford St to Leicester St LRP - Stamford St - Melrose Street to Freeway Off Ramp LRP - Namet St - Bourke Street to Brame place LRP - Vine St - View Street to Street no Freeway Off Ramp LRP - Namet St - Bourke Street to Brame place LRP - Vine St - Lake St to Cit/De-Sac LRP - Halyey Ave - Bruce St to Richmond St LRP - Eantor St to Cord St to Leicester St LRP - Lake St to Cut/De-Sac	450,000 30,000 50,000 185,500 45,000 120,826 90,000 50,000 120,000 75,000 170,000 250,000 90,000 90,000 95,285 185,689 231,132 221,892 376,002 - 159,830 86,845 182,820 66,000 89,870	(1,440)	450,000 30,000 50,000 185,500 119,386 90,000 50,000 75,000 75,000 75,000 75,000 250,000 90,000 95,285 185,689 231,132 221,892 376,002 376,002 376,002 376,002 36,645 182,820 66,000 89,870 36,795 191,785		
Robertson Park Stage 1A - Contingency MISCELLANEOUS Temporary at-grade car park Parks Fencing Renewal Program Shakespeare St Res - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Jack Marks Reserve - renew perimeter fencing Dotpath Upgrade and Renewal Program Footpath Upgrade and Renewal Program Parks Irrigation Upgrade & Renewal Program Britannia Reserve - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore (south) No 40 Keith Frame Res - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore and electrical cubicle and bore renewal Hyde Park - renew groundwater bore No 31 Gladstone St Res - renew groundwater bore and electrical cabinet Brentham St Res - renew groundwater bore and electrical cabinet instrall ino filter Forrest Park - upgrade irrigation system and electrical cabinet Litis Stadium - Inground Irrigation Renewal MRG - Brady Street EB MRRG - Pawis Street EB MRRG - Leaderville Pde MRRG - Standy Street EB MRRG - Leaderville Pde MRRG - Street St - Oxford St to Leicester St LRP - Meirose St - Oxford St to Leicester St LRP - Marter St - Bourke Street to Barnet place LRP - Nawi St - Leake St to Cul-De-Sac LRP - Mayey Ave - Bruce St to Richmond St	450,000 30,000 50,000 185,500 120,826 90,000 120,000 75,000 75,000 170,000 251,132 221,132 271,525 159,830 86,845 152,830 153,830	(1,440)	450,000 30,000 50,000 185,500 119,386 90,000 50,000 120,000 75,000 75,000 75,000 250,000 90,000 90,000 95,285 185,689 93,760,002 159,830 86,845 182,820 66,000 89,870 36,795		

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LRP - Broome Street - Beaufort St to Smith St	181,555	-	181,555	
LRP - Glebe Street - View St to Alma Rd	88,165	-	88,165	
LRP - Raglan Rd - Fitzgerald St to Norfolk St	145,695	-	145,695	
LRP - Forrest Street - Norfolk St to William St	164,890		164,890	
LRP - Forrest Street - William St to Walcott St	112,910		112,910	
LRP - Glendower Street - William St to Fitzgerald St	112,510		112,910	
		-	-	
LRP - Monmouth Street - William St to York St	-	-	-	
LRP - Bramall Street - E Parade to Joel Tce	-	-	-	
LRP - Chamberlain Street - Loftus Street to Pennant Street	-	-	-	
LRP - Hardy Street - Howlett Street to Scarborough Beach Road	-	-	-	
LRP - Richmond Street - Oxford Street to Leicester Street		-	-	
LRP - Albert Street - Barnet Street to C		104,182	104,182	Carry Forward adjustments
LRP - Dunedin Street - Woodstock Street				
LRP - Pennant Street - Kadina Street to				
			-	
LRP - Stuart Street - Fitzgerald Street	-	-	-	
Parks Greening Plan Program				
	450.000		450.000	
Greening plan	150,000	-	150,000	
Post PSHB Restoration Works	125,000	-	125,000	
Traffia Managament Improvements				
Traffic Management Improvements				
Minor Traffic Management Improvements	337,850	(54,114)	283,736	Carry Forward adjustments
Dealer la factoria travella de A. Dearana I. Dearana				
Parks Infrastructure Upgrade & Renewal Program				
Parks Infrastructure Upgrade & Renewal - BBQ provision	45,000		45,000	
Axford Park - replace flag poles	10,000	-	10,000	
Accessible City Strategy Implementation Program				
Wayfinding Implementation Plan - Stage 1	126,800	-	126,800	
Road Maintenance Programs – State Black Spot				
Blackspot - Broome/Wright, Highgate	150,000	68,994	218,994	Carry Forward adjustments
Blackspot - Brady Street & Tasman Street		-	-	
Dead Maintenance Dramana - Deade to Decevery				
Road Maintenance Programs – Roads to Recovery				
Annual Roads to Recovery Program - bgt to be split	-	-	-	
R2R - Forrest St - Norfolk St to William St		-	-	
R2R - Harold St - Vincent St to Beaufort St		-	-	
R2R - Forrest St - Fitzgerald St to Norfolk St		-	-	
R2R - Albert Street - Tay St to Barnett St	123,769	-	123,769	
R2R - Brentham Street - Egina and Raglan	,			
R2R - Raglan Road - Hutt to Hyde Street	109,971		109.971	
	103,371	-	103,371	
R2R - Egina Street - Scarborough Beach Road to Ber	-	-	-	
Public Open Space Strategy Implementation Plan				
Public Open Space Strategy Implementation	30,600	-	30,600	
				Carry Forward adjustments
Birdwood Square - Public Toilets		(19.611)	24 695	
Birdwood Square - Public Toilets	44,306	(19,611)		Carry Forward adjustments
Birdwood Square - Public Toilets Birdwood Square upgrades - POS elements		(19,611)	24,695 59,530	Carry Forward adjustments
Birdwood Square upgrades - POS elements	44,306	(19,611)		
	44,306	(19,611) -		
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program	44,306	(19,611)		Can'y Polward adjustments
Birdwood Square upgrades - POS elements	44,306 59,530	(19,611) -	59,530	Cany Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program	44,306 59,530	(19,611)	59,530	Cany Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives	44,306 59,530 50,000	(19,611)	59,530 50,000	Cany Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision	44,306 59,530	(19,611) - -	59,530	Cany Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives	44,306 59,530 50,000	(19,611)	59,530 50,000	Cany Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation	44,306 59,530 50,000 83,200	-	59,530 50,000 83,200	
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation Walter's Brook Crossing	44,306 59,530 50,000 83,200 247,000	(19,611)	59,530 50,000 83,200	Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation Walter's Brook Crossing General landscaping and park furniture/amenities	44,306 59,530 50,000 83,200 247,000 100,000	1,475	59,530 50,000 83,200 248,475 100,000	Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation Walter's Brook Crossing	44,306 59,530 50,000 83,200 247,000	-	59,530 50,000 83,200 248,475 100,000	
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation Watter's Brook Crossing General landscaping and park furniture/amenities Boardwalk - Interpretation Node	44,306 59,530 50,000 83,200 247,000 100,000	1,475	59,530 50,000 83,200 248,475 100,000	Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation Walter's Brook Crossing General Landscaping and park furniture/amenities Boardwalk - Interpretation Node Gully Soak-well and Minor Drainage Improvement Pro	44,306 59,530 50,000 83,200 247,000 100,000 15,000	1,475 2,569	59,530 50,000 83,200 248,475 100,000 17,569	Carry Forward adjustments Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation Walter's Brook Crossing General landscaping and park fumiture/amenities Boardwalk - Interpretation Node Gully Soak-well and Minor Drainage Improvement Pro Minor Drainage Improvement Program	44,306 59,530 50,000 83,200 247,000 100,000 15,000 92,128	1,475	59,530 50,000 83,200 248,475 100,000 17,569 87,893	Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation Walter's Brook Crossing General landscaping and park furniture/amenities Boardwalk - Interpretation Node Gully Soak-well and Minor Drainage Improvement Pro Minor Drainage Improvement Program Catchment Drainage Improvements	44,306 59,530 50,000 83,200 247,000 100,000 15,000	1,475 2,569	59,530 50,000 83,200 248,475 100,000 17,569	Carry Forward adjustments Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation Walter's Brook Crossing General Iandscaping and park furniture/amenities Boardwalk - Interpretation Node Gully Soak-well and Minor Drainage Improvement Pro Minor Drainage Improvements Gully Soak Well Program Catchment Drainage Improvements Gully Soak Well Program	44,306 59,530 50,000 83,200 247,000 15,000 92,128 500,000	1,475 2,569 (4,235)	59,530 50,000 83,200 248,475 100,000 17,569 87,893	Carry Forward adjustments Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation Walter's Brook Crossing General landscaping and park furniture/amenities Boardwalk - Interpretation Node Gully Soak-well and Minor Drainage Improvement Pro Minor Drainage Improvement Program Catchment Drainage Improvements	44,306 59,530 50,000 83,200 247,000 100,000 15,000 92,128	1,475 2,569	59,530 50,000 83,200 248,475 100,000 17,569 87,893	Carry Forward adjustments Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation Watter's Brook Crossing General Landscaping and park furniture/amenities Boardwalk - Interpretation Node Gully Soak-well and Minor Drainage Improvement Pro Minor Drainage Improvements Gully Soak Well Program Mt Hawthorn West Drain Improv – Stage 1	44,306 59,530 50,000 83,200 247,000 15,000 92,128 500,000	1,475 2,569 (4,235)	59,530 50,000 83,200 248,475 100,000 17,569 87,893	Carry Forward adjustments Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation Walter's Brook Crossing General Iandscaping and park furniture/amenities Boardwalk - Interpretation Node Gully Soak-well and Minor Drainage Improvement Pro Minor Drainage Improvements Gully Soak Well Program Catchment Drainage Improvements Gully Soak Well Program	44,306 59,530 50,000 83,200 247,000 15,000 92,128 500,000	1,475 2,569 (4,235)	59,530 50,000 83,200 248,475 100,000 17,569 87,893	Carry Forward adjustments Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation Watter's Brook Crossing General Landscaping and park furniture/amenities Boardwalk - Interpretation Node Gully Soak-well and Minor Drainage Improvement Pro Minor Drainage Improvements Gully Soak Well Program Mt Hawthorn West Drain Improv – Stage 1	44,306 59,530 50,000 83,200 247,000 15,000 92,128 500,000	1,475 2,569 (4,235)	59,530 50,000 83,200 248,475 100,000 17,569 87,893	Carry Forward adjustments Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation Walter's Brook Crossing General Iandscaping and park furniture/amenities Boardwalk - Interpretation Node Gully Soak-well and Minor Drainage Improvement Pro Minor Drainage Improvements Gulty Soak Well Program Mt Hawthom West Drain Improv – Stage 1 Parks Eco-Zoning Program	44,306 59,530 50,000 83,200 247,000 100,000 15,000 92,128 500,000 -	1,475 2,569 (4,235)	59,530 50,000 83,200 248,475 100,000 17,569 87,893 500,000	Carry Forward adjustments Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Comunity Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation Walter's Brook Crossing General landscaping and park fumiture/amenities Boardwalk - Interpretation Node Gully Soak-well and Minor Drainage Improvement Pro Minor Drainage Improvements Gully Soak Well Program Mt Hawthom West Drain Improv – Stage 1 Parks Eco-Zoning Program Monmouth Street	44,306 59,530 50,000 83,200 100,000 15,000 92,128 500,000 - - 8,136	1,475 2,569 (4,235)	59,530 50,000 83,200 248,475 100,000 17,569 87,893 500,000	Carry Forward adjustments Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation Walter's Brook Crossing General Landscaping and park furniture/amenities Boardwalk - Interpretation Node Gully Soak-well and Minor Drainage Improvement Pro Minor Drainage Improvements Gully Soak Well Program Mt Hawthom West Drain Improv – Stage 1 Parks Eco-Zoning Program Monmouth Street Jack Marks Reserve - Eco-zoning	44,306 59,530 50,000 83,200 100,000 15,000 92,128 500,000 - - - 8,136 10,000 13,000	1,475 2,569 (4,235)	59,530 50,000 83,200 248,475 100,000 17,569 87,893 500,000 - - - - - - - - - - - - - - - - -	Carry Forward adjustments Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation Walter's Brook Crossing General landscaping and park furniture/amenities Boardwalk - Interpretation Node Gully Soak-well and Minor Drainage Improvement Pro Minor Drainage Improvement Program Catchment Drainage Improvements Gully Soak Well Program Mt Hawthom West Drain Improv – Stage 1 Parks Eco-Zoning Program Momouth Street Jack Marks Reserve - Eco-zoning Bourke Street Reserve - Eco-zoning	44,306 59,530 50,000 83,200 100,000 15,000 92,128 500,000 - - - 8,136 10,000 13,000 20,000	1,475 2,569 (4,235)	59,530 50,000 83,200 248,475 100,000 17,569 87,893 500,000 - - - - - - - - - - - - - - - - -	Carry Forward adjustments Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation Walter's Brook Crossing General landscaping and park furniture/amenities Boardwalk - Interpretation Node Gully Soak-well and Minor Drainage Improvement Pro Minor Drainage Improvements Gully Soak-Well Program Mt Hawthorn West Drain Improv - Stage 1 Parks Eco-Zoning Program Momouth Street Jack Marks Reserve - Eco-zoning Road Reserves - Eco-zoning Leake/Alma Street Reserve - Eco-zoning	44,306 59,530 50,000 83,200 100,000 15,000 92,128 500,000 - - - 8,136 10,000 13,000	1,475 2,569 (4,235) - - - -	59,530 50,000 83,200 248,475 100,000 17,569 87,893 500,000 - - - - - - - - - - - - - - - - -	Carry Forward adjustments Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation Walter's Brook Crossing General landscaping and park furniture/amenities Boardwalk - Interpretation Node Gully Soak-well and Minor Drainage Improvement Pro Minor Drainage Improvement Program Catchment Drainage Improvements Gully Soak Well Program Mt Hawthom West Drain Improv – Stage 1 Parks Eco-Zoning Program Momouth Street Jack Marks Reserve - Eco-zoning Bourke Street Reserve - Eco-zoning	44,306 59,530 50,000 83,200 100,000 15,000 92,128 500,000 - - - 8,136 10,000 13,000 20,000	1,475 2,569 (4,235)	59,530 50,000 83,200 248,475 100,000 17,569 87,893 500,000 - - - - - - - - - - - - - - - - -	Carry Forward adjustments Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation Walter's Brook Crossing General landscaping and park furniture/amenities Boardwalk - Interpretation Node Cully Soak-well and Minor Drainage Improvement Pro Minor Drainage Improvement Program Catchment Drainage Improvements Gully Soak Well Program Mt Hawthom West Drain Improv - Stage 1 Packs Eco-Zoning Program Momouth Street Jack Marks Reserve - Eco-zoning Bourke Street Reserve - Eco-zoning Blackford Street Reserve - Eco-zoning Blackford Street Reserve - Eco-zoning	44,306 59,530 50,000 83,200 100,000 15,000 92,128 500,000 - - - 8,136 10,000 13,000 20,000	1,475 2,569 (4,235) - - - -	59,530 50,000 83,200 248,475 100,000 17,569 87,893 500,000 - - - - - - - - - - - - - - - - -	Carry Forward adjustments Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation Walter's Brook Crossing General landscaping and park furniture/amenities Boardwalk - Interpretation Node Gully Soak-well and Minor Drainage Improvement Pro Minor Drainage Improvements Gully Soak-Well Program Mt Hawthorn West Drain Improv - Stage 1 Parks Eco-Zoning Program Momouth Street Jack Marks Reserve - Eco-zoning Road Reserves - Eco-zoning Leake/Alma Street Reserve - Eco-zoning	44,306 59,530 50,000 83,200 100,000 15,000 92,128 500,000 - - - 8,136 10,000 13,000 20,000	1,475 2,569 (4,235) - - - -	59,530 50,000 83,200 248,475 100,000 17,569 87,893 500,000 - - - - - - - - - - - - - - - - -	Carry Forward adjustments Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation Walter's Brook Crossing General landscaping and park furniture/amenities Boardwalk - Interpretation Node Gully Soak-well and Minor Drainage Improvement Pro Minor Drainage Improvements Gully Soak-Well Program Mt Hawthorn West Drain Improv – Stage 1 Parks Eco-Zoning Program Roam Out Street Jack Marks Reserve - Eco-zoning Road Reserves - Eco-zoning Leake/Alma Street Reserve - Eco-zoning Blackford Street Reserve - Eco-zoning Blac	44,306 59,530 50,000 83,200 100,000 15,000 92,128 500,000 - - - 8,136 10,000 13,000 20,000 7,000 -	1,475 2,569 (4,235) - - - -	59,530 50,000 83,200 248,475 100,000 17,569 87,893 500,000 - - - - - - - - - - - - - - - - -	Carry Forward adjustments Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation Watter's Brook Crossing General Landscaping and park furniture/amenities Boardwalk - Interpretation Node Gully Soak-well and Minor Drainage Improvement Pro Minor Drainage Improvement Program Catchment Drainage Improvements Gully Soak Well Program Mt Hawthorn West Drain Improv – Stage 1 Parks Eco-Zoning Road Reserves - Eco-zoning Bourke Street Reserve - Eco-zoning Bourke Street Reserve - Eco-zoning Blackford Street Reserve - Eco-zoning Community	44,306 59,530 50,000 83,200 100,000 15,000 92,128 500,000 - - 8,136 10,000 13,000 20,000 7,000 - - 50,000	1,475 2,569 (4,235) - - - -	59,530 50,000 83,200 248,475 100,000 17,569 87,893 500,000 	Carry Forward adjustments Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation Walter's Brook Crossing General landscaping and park furniture/amenities Boardwalk - Interpretation Node Gully Soak-well and Minor Drainage Improvement Pro Minor Drainage Improvements Gully Soak-Well Program Mt Hawthorn West Drain Improv – Stage 1 Parks Eco-Zoning Program Roam Out Street Jack Marks Reserve - Eco-zoning Road Reserves - Eco-zoning Leake/Alma Street Reserve - Eco-zoning Blackford Street Reserve - Eco-zoning Blac	44,306 59,530 50,000 83,200 100,000 15,000 92,128 500,000 - - - 8,136 10,000 13,000 20,000 7,000 -	1,475 2,569 (4,235) - - - -	59,530 50,000 83,200 248,475 100,000 17,569 87,893 500,000 - - - - - - - - - - - - - - - - -	Carry Forward adjustments Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Matter's Brook Crossing General landscaping and park furniture/amenities Boardwalk - Interpretation Node Cully Soak-well and Minor Drainage Improvement Pro Minor Drainage Improvements Gully Soak Well Program Mt Hawthorn West Drain Improv – Stage 1 Communit Street Jack Marks Reserve - Eco-zoning Bourke Street Reserve - Eco-zoning Leake/Alma Street Reserve - Eco-zoning Blackford Street Re	44,306 59,530 50,000 83,200 100,000 15,000 92,128 500,000 - - 8,136 10,000 13,000 20,000 7,000 - - 50,000	1,475 2,569 (4,235) - - - -	59,530 50,000 83,200 248,475 100,000 17,569 87,893 500,000 	Carry Forward adjustments Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation Watter's Brook Crossing General Landscaping and park furniture/amenities Boardwalk - Interpretation Node Gully Soak-well and Minor Drainage Improvement Pro Minor Drainage Improvement Program Catchment Drainage Improvements Gully Soak Well Program Mt Hawthorn West Drain Improv – Stage 1 Parks Eco-Zoning Road Reserves - Eco-zoning Bourke Street Reserve - Eco-zoning Bourke Street Reserve - Eco-zoning Blackford Street Reserve - Eco-zoning Community	44,306 59,530 50,000 83,200 100,000 15,000 92,128 500,000 - - 8,136 10,000 13,000 20,000 7,000 - - 50,000	1,475 2,569 (4,235) - - - -	59,530 50,000 83,200 248,475 100,000 17,569 87,893 500,000 	Carry Forward adjustments Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Matter's Brook Crossing General landscaping and park furniture/amenities Boardwalk - Interpretation Node Cully Soak-well and Minor Drainage Improvement Pro Minor Drainage Improvements Gully Soak Well Program Mt Hawthorn West Drain Improv – Stage 1 Communit Street Jack Marks Reserve - Eco-zoning Bourke Street Reserve - Eco-zoning Leake/Alma Street Reserve - Eco-zoning Blackford Street Re	44,306 59,530 50,000 83,200 100,000 15,000 92,128 500,000 - - 8,136 10,000 13,000 20,000 7,000 - - 50,000	1,475 2,569 (4,235) - - - -	59,530 50,000 83,200 248,475 100,000 17,569 87,893 500,000 	Carry Forward adjustments Carry Forward adjustments Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Panks Reserve Master Plan Implementation Watter's Brook Crossing General Iandscaping and park furniture/amenities Boardwalk - Interpretation Node Colly Soak-Well and Minor Drainage Improvement Program Miror Drainage Improvement Program Miror Drainage Improvement Program Miror Drainage Improvement Program Miror Mest Drain Improv – Stage 1 Parks Reserves - Eco-zoning Bourke Street Reserve - Eco-zoning Backford Street Reserve - E	44,306 59,530 50,000 83,200 100,000 15,000 92,128 500,000 -	1,475 2,569 (4,235) - - - - - - - - - - - - - - - - - - -	59,530 50,000 83,200 248,475 100,000 17,569 87,893 500,000 13,000 13,000 20,000 7,000 50,000	Carry Forward adjustments Carry Forward adjustments Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation Walter's Brook Crossing General Landscaping and park furiture/amenities Boardwalk - Interpretation Node Gully Soak-well and Minor Drainage Improvement Pro Minor Drainage Improvement Program Catchment Drainage Improvements Gully Soak Well Program Mt Hawthom West Drain Improv – Stage 1 Parks Eco-Zoning Program Mt Hawthom West Drain Improv – Stage 1 Parks Reserves - Eco-zoning Bourke Street Reserve - Eco-zoning Bourke Street Reserve - Eco-zoning Backford Street Res	44,306 59,530 50,000 83,200 100,000 15,000 92,128 500,000 13,000 20,000 7,000 50,000 50,000	1,475 2,569 (4,235) - - - -	59,530 50,000 83,200 248,475 100,000 17,569 87,893 500,000 13,000 20,000 7,000 50,000	Carry Forward adjustments Carry Forward adjustments Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Panks Reserve Master Plan Implementation Watter's Brook Crossing General Iandscaping and park furniture/amenities Boardwalk - Interpretation Node Colly Soak-Well and Minor Drainage Improvement Program Miror Drainage Improvement Program Miror Drainage Improvement Program Miror Drainage Improvement Program Miror Mest Drain Improv – Stage 1 Parks Reserves - Eco-zoning Bourke Street Reserve - Eco-zoning Backford Street Reserve - E	44,306 59,530 50,000 83,200 100,000 15,000 92,128 500,000 -	1,475 2,569 (4,235) - - - - - - - - - - - - - - - - - - -	59,530 50,000 83,200 248,475 100,000 17,569 87,893 500,000 13,000 13,000 20,000 7,000 50,000	Carry Forward adjustments Carry Forward adjustments Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation Walter's Brook Crossing General landscaping and park furniture/amenities Boardwalk - Interpretation Node Cully Soak-well and Minor Drainage Improvement Pro Minor Drainage Improvements Gully Soak Well Program Mathematic Drainage Improvements Gully Soak Well Program Momouth Street Jack Marks Reserve - Eco-zoning Bourke Street Reserve - Eco-zoning Boarke Street Reserve - Eco-zoning Boarke Street Reserve - Eco-zoning Boarke Street Reserve - Eco-zoning Blackford Stree	44,306 59,530 50,000 83,200 100,000 15,000 92,128 500,000 - - - 8,136 10,000 20,000 7,000 50,000 50,000	1,475 2,569 (4,235) - - - - - - - - - - - - - - - - - - -	59,530 50,000 83,200 248,475 100,000 17,569 87,893 500,000 13,000 13,000 7,000 50,000 50,000	Carry Forward adjustments Carry Forward adjustments Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation Walter's Brook Crossing General Landscaping and park furiture/amenities Boardwalk - Interpretation Node Gully Soak-well and Minor Drainage Improvement Pro Minor Drainage Improvement Program Catchment Drainage Improvements Gully Soak Well Program Mt Hawthom West Drain Improv – Stage 1 Parks Eco-Zoning Program Mt Hawthom West Drain Improv – Stage 1 Parks Reserves - Eco-zoning Bourke Street Reserve - Eco-zoning Bourke Street Reserve - Eco-zoning Backford Street Res	44,306 59,530 50,000 83,200 100,000 15,000 92,128 500,000 13,000 20,000 7,000 50,000 50,000	1,475 2,569 (4,235) - - - - - - - - - - - - - - - - - - -	59,530 50,000 83,200 248,475 100,000 17,569 87,893 500,000 13,000 20,000 7,000 50,000	Carry Forward adjustments Carry Forward adjustments Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation Walter's Brook Crossing General landscaping and park furniture/amenities Boardwalk - Interpretation Node Cully Soak-well and Minor Drainage Improvement Pro Minor Drainage Improvements Gully Soak Well Program Mathematic Drainage Improvements Gully Soak Well Program Momouth Street Jack Marks Reserve - Eco-zoning Bourke Street Reserve - Eco-zoning Boarke Street Reserve - Eco-zoning Boarke Street Reserve - Eco-zoning Boarke Street Reserve - Eco-zoning Blackford Stree	44,306 59,530 50,000 83,200 100,000 15,000 92,128 500,000 - - - 8,136 10,000 20,000 7,000 50,000 50,000	1,475 2,569 (4,235) - - - - - - - - - - - - - - - - - - -	59,530 50,000 83,200 248,475 100,000 17,569 87,893 500,000 13,000 13,000 7,000 50,000 50,000	Carry Forward adjustments Carry Forward adjustments Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation Watter's Brook Crossing General Landscaping and park furniture/amenities Boardwalk - Interpretation Node Gully Soak-well and Minor Drainage Improvement Pro Minor Drainage Improvement Program Catchment Drainage Improvements Gully Soak Well Program Mt Hawthorn West Drain Improv – Stage 1 Parks Eco-Zoning Road Reserves - Eco-zoning Bourke Street Reserve - Eco-zoning Backford Street Reserve - Eco-zoning Blackford Street Reserve - Eco-zoning Blackford Street Reserve - Eco-zoning Catenmest Catenmest - Eco-zoning Blackford Street Reserve - Eco-zoning Catenteserve - Ico-zoning Blackford Street Reserve - Eco-zoning Blackford Street Reserve - Eco-zoning Catenteserve - Ico-zoning Blackford Street Reserve - Eco-zoning Blackford Street Reserve - Eco-zoning Blackford Street Reserve - Eco-zoning Blackford Street Reserve - Ico-zoning Catenteserve - Ico-zoning Blackford Street Reserve - Ic	44,306 59,530 50,000 83,200 100,000 15,000 92,128 500,000 - - - 8,136 10,000 13,000 20,000 7,000 50,000 50,000 22,000 30,000 50,000	1,475 2,569 (4,235) - - - - - - - - - - - - - - - - - - -	59,530 50,000 83,200 248,475 100,000 17,569 87,893 500,000 13,000 20,000 7,000 50,000 50,000	Carry Forward adjustments Carry Forward adjustments Carry Forward adjustments
Birdwood Square upgrades - POS elements Parks Lighting Renewal Program Lighting Renewal Program - General Provision Community Safety Initiatives Laneway Lighting Program Banks Reserve Master Plan Implementation Waiter's Brook Crossing General landscaping and park furniture/amenities Boardwalk - Interpretation Node Cully Soak-well and Minor Drainage Improvement Pro Mimor Drainage Improvements Gully Soak Well Program Mt Hawthom West Drain Improv - Stage 1 Parks Eco-Zoning Program Momouth Street Jack Marks Reserve - Eco-zoning Bourke Street Reserve - Eco-zoning Boardwalk - tre-asphalt existing bitumen pathways Banks Reserve - re-asphalt existing bitumen pathways Banks Reserve - re-asphalt existing bitumen pathways Banks Reserve - re-asphalt existing bitumen pathways Banks Reserve - Teo-Zoning Minor Capital Improv of City Car Parks (General Provision) Access and Inclusion (DAIP) - ACROD Parking Improve Program Accessibility audits and proposed project implementation	44,306 59,530 50,000 83,200 100,000 15,000 92,128 500,000 - - - 8,136 10,000 20,000 7,000 50,000 50,000	1,475 2,569 (4,235) - - - - - - - - - - - - - - - - - - -	59,530 50,000 83,200 248,475 100,000 17,569 87,893 500,000 13,000 13,000 7,000 50,000 50,000	Carry Forward adjustments Carry Forward adjustments Carry Forward adjustments

Parks Playground / Exercise Equipment Upgrade

Total	25,258,494	786,984	26,045,478	
Infrastructure Assets Total	16,061,433	206,047	16,267,480	
Litis Stadium Litis Stadium Floodlights	-	10,000	10,000	Carry Forward adjustments
Sullivan Logistics Stadium Turf & Lighting Upgrade Sullivan Logistics Stadium Turf Upgrade Sullivan Logistics Stadium Lighting Upgrade	2,506,175 2,619,712	-	2,506,175 2,619,712	
Car Parking Upgrade/Renewal Program HBF Stadium Car Park	-	54,220	54,220	Carry Forward adjustments
Skate Space at Britannia Reserve Mt Hawt Skate Park - Youth Skate Facility (Election Commitment)	188,000	(22,560)	165,440	Carry Forward adjustments
Street Lighting Renewal Program Street Lighting Upgrade Program	30,000	-	30,000	
Rights of Way Rehabilitation Program Rights of Way Rehab Program	126,000	-	126,000	
Bicycle Network Bicycle Network Bicycle Network - Travel Smart Actions	520,430 25,500	(9,429) (25)		Carry Forward adjustments Carry Forward adjustments
Lynton St Res - Renew/rep playground equipment Hyde Park - water playground	-	-	-	
Leased Properties Margaret Kindy - Playground Equipment and Softfall Renewal Braithwaite Park - playground and soft fall replac (south)	100,000	- 85,793	100,000 85,793	Carry Forward adjustments
Birdwood Square - Renew Playground Equipment and Softfall	170,000	-	170,000	
Beatty Park Reserve - Renew Playground Equipment and Softfall	170,000	-	170,000	
Hyde Park - renew playground and softfall (east) Auckland & Hobart St Reserve - replace shade sails	150,000 25,000	-	150,000 25.000	
Edinboro St Res - repl playground equipment and soft fall	160,000	-	160,000	
Britannia Reserve - replace exercise equipment	80,000	-	80,000	

CITY OF VINCENT CASH BACKED RESERVES BUDGET AMENDMENTS 2024/25

Reserve Particulars	Annual Budget	Proposed Budget	Annual Budget	Proposed Budget	Net Change	Annual Budget	Proposed Budget	Net Change	Annual Budget	Proposed Budget
	Opening	Opening	Transfers	Transfers	Transfers	Transfers	Transfers	Transfers	Closing	Closing
	Balance	Balance	to Reserve	to Reserve	to Reserve	from Reserve	from Reserve	from Reserve	Balance	Balance
	1/07/2024	1/07/2024	30/06/2025	30/06/2025	30/06/2025	30/06/2025	30/06/2025	30/06/2025	30/06/2025	30/06/2025
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Sustainability Reserve	9,171,284	9,406,909	1,719,902	1,969,706	249,804	(2,209,820)	(2,650,608)	(440,788)	8,681,366	8,726,008
Beatty Park Leisure Centre Reserve	241,529	273,462	8,772	8,772	0	(85,000)	(85,000)	0	165,301	197,234
Cash in Lieu Parking Reserve	884,575	1,014,538	32,029	32,029	0	(576,800)	(633,162)	(56,362)	339,804	413,405
Hyde Park Lake Reserve	177,411	175,492	6,481	6,481	0	0	0	0	183,892	181,973
Land and Building Acquisition Reserve	326,965	323,439	11,944	11,944	0	0	0	0	338,909	335,383
Leederville Oval Reserve	76,166	107,344	2,782	2,782	0	(75,344)	(75,344)	0	3,604	34,782
Loftus Community Centre Reserve	151,353	149,712	5,529	5,529	0	0	0	0	156,882	155,241
Loftus Recreation Centre Reserve	127,553	285,115	77,460	77,460	0	(60,000)	(216,813)	(156,813)	145,013	145,762
Office Building Reserve - 246 Vincent Street	218,963	216,638	7,999	7,999	0	0	0	0	226,962	224,637
Parking Facility Reserve	116,179	114,926	4,244	4,244	0	0	0	0	120,423	119,170
Percentage For Public Art Reserve	264,395	303,870	8,260	8,260	0	(125,100)	(166,750)	(41,650)	147,555	145,380
Plant and Equipment Reserve	137	138	0	0	0	(138)	(138)	0	0	(0)
POS reserve - General	1,412,485	1,409,951	52,055	52,055	0	0	0	0	1,464,540	1,462,006
POS reserve - Haynes Street	85,590	100,340	45,665	45,665	0	0	0	0	131,255	146,005
State Gymnastics Centre Reserve	153,448	152,078	19,137	19,137	0	(100,000)	(100,000)	0	72,585	71,215
Strategic Waste Management Reserve	272,617	271,472	110,097	110,097	0	0	0	0	382,714	381,569
Catalina Land Sales Reserve	6,051,245	6,022,134	3,972,533	3,972,533	0	0	0	0	10,023,778	9,994,667
Underground Power Reserve	2,578,960	2,551,268	94,210	94,210	0	0	0	0	2,673,170	2,645,478
	22,310,855	22,878,826	6,179,099	6,428,903	249,804	(3,232,202)	(3,927,815)	(695,613)	25,257,753	25,379,915

11.6 ANNUAL REPORT 2023/24

Attachments:	1.	City of Vincent Annual Report 2023/24 🖞 🛣
	2.	CEO KPI Results Report 2023/24 🛽 🔛

RECOMMENDATION:

That Council:

- 1. ACCEPTS BY AN ABSOLUTE MAJORITY the City of Vincent Annual Report for the 2023/24 Financial Year included as Attachment 1 in accordance with Section 5.54(1) of the *Local Government Act 1995*;
- 2. CONVENES an Annual Meeting of Electors of the City of Vincent to be held at 7pm on Wednesday 11 December 2024 at the City of Vincent Administration and Civic Centre or Community Centre, in accordance with Section 5.27 of the *Local Government Act 1995*; and
- 3. NOTES that:
 - 3.1 The City of Vincent Annual Report may be subject to further formatting and styling, to be determined by the Chief Executive Officer prior to publication. The 2023/24 Financial Statements will be presented to Council as part of the recommendations of the Audit Committee and will be included in the Annual Report following adoption by Council; and
 - 3.2 The Chief Executive Officer will give local public notice of the Annual Meeting of Electors to be held on 11 December 2024, and will make the report available on the City of Vincent website within 14 days pursuant to Sections 5.29 and 5.55 of the *Local Government Act* 1995.

PURPOSE OF REPORT:

For Council to accept the 2023/24 Annual Report and to convene the Annual General Meeting of Electors on 11 December 2024.

DELEGATION:

Section 5.54 of the *Local Government Act 1995* requires the Annual Report to be accepted by the local government no later than 31 December after that financial year.

BACKGROUND:

Each year Council is required to accept the City of Vincent Annual Report, the Annual Financial Statements and Auditor's certification of the account.

Following the acceptance, the Annual Report will be presented at the Annual General Meeting of Electors.

The Annual Report will also be available via the City's website and in hardcopy format at the City's Administration Centre and the Library.

Subject to Council approval the AGM will be held at 7pm on Wednesday 11 December 2024 at the City's Administration Centre.

DETAILS:

The City of Vincent Annual Report is an important document through which the City communicates with its ratepayers, residents and community stakeholders. The report outlines progress made towards strategic objectives set out in the City's guiding strategic documents.

The financial statements have been accepted by the Audit Committee and will be included in the Annual Report prior to publication.

The Annual Report for 2023/24 is at **Attachment 1**. The attached version is low resolution and may be subject to formatting and styling changes to be determined by the Chief Executive Officer (CEO) prior to publication.

The Annual Report incorporates the CEO KPIs at Attachment 2 which is agreed each year between Council and the CEO.

The CEO's KPIs are publicly available on the City's website and incorporated in the annual update of the City's Corporate Business Plan.

CONSULTATION/ADVERTISING:

There is no legislative requirement for the City to consult on the Annual Report. The *Local Government Act 1995* requires the Annual Report to be made available to members of the public prior to the Annual General Meeting.

Within 14 days of the Annual Report being accepted by Council, a copy will be uploaded to the City's website.

The AGM will be advertised via local public notice as required by section 5.29 of the *Local Government Act 1995*.

LEGAL/POLICY:

Section 5.53(1) of the *Local Government Act 1995* requires a Local Government to prepare an Annual Report for each financial year. Section 5.53(2)(f) of the *Local Government Act 1995* specifies that the Annual Report is to contain the financial report of the financial year and Section 5.53(2)(h) specifies that it must contain the Auditor's report for the financial year.

In accordance with Section 5.54(1) of the *Local Government Act 1995*, an Annual Report for the financial year is to be accepted by the Local Government no later than 31 December after that financial year.

Section 5.27 of the *Local Government Act 1995* requires an Electors' General Meeting to be held once every financial year on a day selected by the local government but not more than 56 days after the local government accepts the annual report.

Section 5.55 of the *Local Government Act 1995* requires that the CEO is to give public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government. The CEO is to publish the annual report on the local government's official website within 14 days after the report has been accepted by the local government.

RISK MANAGEMENT IMPLICATIONS

Low: It is low risk for Council to adopt the 2023/24 Annual Report and ensures the compliance with the requirements of the *Local Government Act 1995*.

STRATEGIC IMPLICATIONS:

This is in keeping with the City's Strategic Community Plan 2022-2032:

Innovative and Accountable

We engage with our community so they are involved in what we are doing and how we are meeting our goals.

Our decision-making process is consistent and transparent, and decisions are aligned to our strategic direction.

SUSTAINABILITY IMPLICATIONS:

This does not contribute to any specific sustainability outcomes of the City's Sustainable Environment Strategy 2019-2024.

PUBLIC HEALTH IMPLICATIONS:

This does not contribute to any public health outcomes in the City's Public Health Plan 2020-2025.

FINANCIAL/BUDGET IMPLICATIONS:

There are no finance or budget implications.





^{2 |} CITY OF VINCENT

CONTENTS

5 FORMER MAYOR'S MESSAGE

> **6** MAYOR'S MESSAGE

10 CEO'S MESSAGE

12 COUNCILLORS

16 EXECUTIVE MANAGEMENT COMMITTEE

17 STRATEGIC COMMUNITY PLAN VISION

> **18** OUR VALUES

19 OUR PRIORITIES

22 CITY OF VINCENT PROFILE

23 TOP PROJECTS FOR 2023/24

24 STRATEGIC PROJECTS

29 PROJECT SPOTLIGHTS

39 TEAM FUNCTIONS & STRATEGIES

43 STRATEGY & DEVELOPMENT **59** INFRASTRUCTURE & ENVIRONMENT

73 COMMUNITY & BUSINESS SERVICES

85 ABOUT OUR ELECTED MEMBERS

92 EMPLOYEE REMUNERATION

93 GENDER EQUALITY REPORT

94 RECORD KEEPING STATEMENT

95 FREEDOM OF INFORMATION

> **97** FINANCIAL REPORTS



^{4 |} CITY OF VINCENT



FORMER MAYOR'S MESSAGE

After 10 deeply rewarding years at the City of Vincent, 2023 was my last year on Council.

We made a flying start to 2023/24 as we played host to the biggest football tournament Perth had ever seen – the FIFA Women's World Cup Australia & New Zealand 2023™.

Thousands of fans visited Vincent and packed out the stands at HBF Park, and we saw girls and women joining our local soccer clubs in record numbers.

Leederville's potential as a high quality, transit orientated development was in the spotlight as we progressed a business plan for the proposed sale of portions of the City's two carparks in Leederville.

This will pave the way for new businesses and residents to bring greater vibrancy to our biggest town centre, as well as more parkland, laneways, a public square and multistorey carparking.

We adopted a planning framework for the uniquely creative Pickle District that requires developers to

prioritise cultural infrastructure for artists to help keep creative businesses thriving there.

Seventeen free community events were funded through our annual event sponsorship program.

Vincent expressed our support for the Uluru Statement from the Heart by working with our Boordiya Reference Group and community members ahead of the 2023 Referendum.

The community of Vincent showed their ongoing desire for reconciliation through our local booths and Vincent continues this important work and partnership with Aboriginal Elders, community and local businesses.

Our once-in-a-generation underground power project with Western Power commenced this year, with Western Power moving forward with detailed design work for the first stage. I am excited to watch our tree canopies flourish as this transformational project is rolled out. In another major milestone, we received approval from Main Roads to make our neighbourhood streets safer and more liveable. Speed limits on all local roads across the City of Vincent will go to 40km/h – a first for WA!

I would like to thank my dedicated Council colleagues, CEO David MacLennan and Team Vincent for their highly positive and proactive approach to making things happen for the Vincent community.

It has been such a privilege to have served the fantastic Vincent community over the past decade.

EMMA COLE FORMER MAYOR



MAYOR'S MESSAGE

As a Vincent resident of many years, I am extremely grateful for the opportunity to serve as your Mayor.

I'd like to thank Emma Cole who was a progressive and inspiring Mayor and Councillor for 10 years. I wish her the best of luck for her future endeavours.

Since being elected in October 2023, the new Council has worked collaboratively with staff to deliver the projects and initiatives that matter most to our community.

We've been proactive in enhancing and protecting our trees, future planning for our town centres, upgrading essential infrastructure, hosting inclusive community events and tackling global issues like climate change at the local level. Our beautiful mature trees are one of the things that locals and visitors love about Vincent.

With our drying climate, unforgiving summer and the infestation of the polyphagous shot-hole borer (PSHB) in some parks and backyards, we have been working hard to preserve and increase our tree canopy.

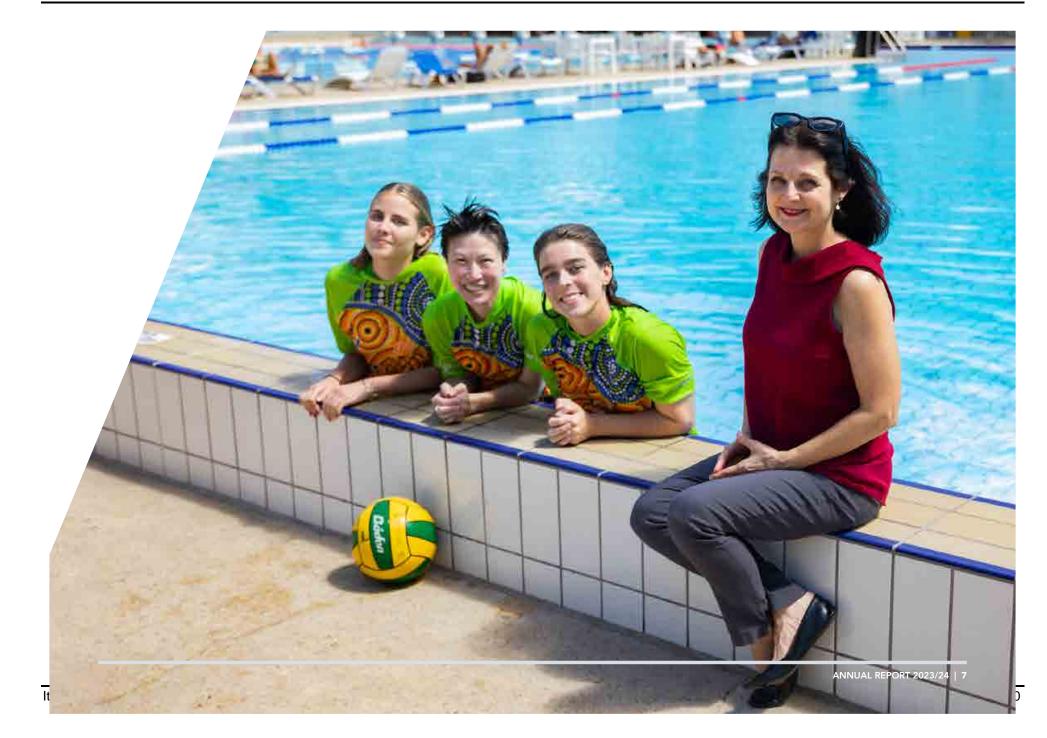
In response to the devastating potential loss of dozens of trees at Hyde Park and hundreds of trees across Vincent due to PSHB, we started a reference group with experts and community members to guide the restoration and post treatment works. We continue to work very closely with the Department of Primary Industries and Regional Development on implementing emerging treatment solutions.

Our goal is to eradicate the pest without removing trees unless it is absolutely necessary.

We're also working hard to ensure our ageing facilities are accessible for the whole community and are used by a diverse range of groups.

Alison Xamon

Alison xamon MAYOR





Major upgrades started at Beatty Park Leisure Centre, Sullivan Logistics Stadium (Leederville Oval), Litis Stadium, North Perth Bowling Club and Birdwood Square.

In 2025, a new accessible changeroom next to the indoor pool at Beatty Park will replace the old facility that has been closed for many years.

This comes after we undertook necessary remediation works of the tiles in the two outdoor pools.

As an iconic but ageing facility, we continue to invest in the ongoing maintenance of Beatty Park.

Works on our long-term project to construct a multisports changeroom at Litis Stadium and refurbish Floreat Athena's clubrooms started in January 2024. Thanks to joint State Government funding, we were able to deliver new toilets at the North Perth Bowling Club.

We started works on a new toilet and changeroom facility and began consulting our community on a new playground at Birdwood Square.

We also entered into an arrangement with the WA Education Department to allow Highgate Primary School to continue to use this City-owned green space.

Another core focus for this financial year was ensuring safe and accessible foothpaths and bike paths are available throughout the City.

We completed a number of footpath maintenance projects, including Ellesmere Street from Matlock Street to London Street, and upgraded new kerb ramps to ensure better access for people with disability and elderly people. In addition, we renewed footpaths in West Perth, Perth, Mt Lawley and Mt Hawthorn.

Part of our long-term goal is having responsible plans in place for our town centres, with realistic visions, building heights and appropriate uses.

This will ensure high quality developments, improved amenity and better support for our local businesses.

We adopted new planning frameworks for the Pickle District and North Claisebrook in late 2023.

These areas are yet to reach their full potential and are prime destinations for transit-oriented developments given their proximity to the CBD and public transport routes.



Community members came together to create visions and design the future of the Mt Hawthorn, North Perth, William Street and Beaufort Street town centres.

These planning frameworks will go a long way in facilitating future developments of town centres and enhancing the look and feel of local streets.

Over in Leederville, we are progressing a Major Land Transaction with Hesperia to develop The Avenue and Frame Court carparks.

The carparks will be transformed into apartments, accommodation, office, retail shops, food and beverage, community spaces and a new City-owned multi-storey public carpark.

We became the first local government in Australia to launch a GreenTrack priority assessment service for residential development applications. This award-winning initiative will have a huge impact on our sustainability footprint in residential areas as we are seeing more energy efficient and environmentally friendly homes popping up.

GreenTrack is also a prime example of us tackling global issues such as climate change and working locally to reduce the impact on our neighbourhoods.

Our community is culturally diverse, and we are committed to not only celebrating significant dates across a range of cultural calendars but also continuing to strengthen our relationships with key community groups.

We collaborated with the Chung Wah Association and Perth Asian Community Centre to hold our first Multicultural Seniors Expo and saw in the Lunar New Year with a lion dance at Axford Park. We continue to be a staunch ally of the LGBTQIA+ community, ensuring Vincent remains as a safe and welcoming place for all.

I have also been actively meeting residents, local groups, clubs and organisations as well as schools.

It has been an extremely rewarding journey so far, and I am keen to continue to work hard to deliver the best outcomes for the Vincent community.

ML Xa

ALISON XAMON MAYOR



CEO'S MESSAGE

This was another successful year at the City of Vincent as we continued to improve service delivery and made strong progress on our major projects and priorities.

We marked the transition in Council with the October 2023 local government elections.

We thanked former Mayor Cole, former Deputy Mayor Gontaszewski, Cr Loden and Cr loppolo for their enormous contributions to Council over many years.

And we welcomed new Mayor Alison Xamon, Cr Nicole Woolf, Cr Ashlee La Fontaine and Cr Sophie Greer.

The smooth Council transition was assisted by our strong long-term planning informed by the community's priorities in the Strategic Community Plan.

This report includes the progress we have made on Council's key strategic projects in the 2023/24 financial year. We are engaged in comprehensive planning for the City and our town centres to manage both the opportunities and challenges of a growing population and increasing density.

We had some big wins in our advocacy efforts around our Concrete Batching Plants relocation plan and the redevelopment of Sullivan Logistics Stadium (formerly Leederville Oval).

We delivered a major road safety outcome for our residents by lowering the speed limit from 50km/h to 40km/h on all our local roads.

We signed an agreement with Hesperia for the redevelopment of our major carparks in Leederville.

We also started the long fight against the destruction inflicted on our urban trees from the polyphagous shot-hole borer.

While we will sadly lose trees as a result of the infestation, we will be increasing our tree canopy as the roll-out of the whole of Vincent underground power program progresses.

We continue to improve our governance and financial management as evidenced by positive findings by the Office of the Auditor General.

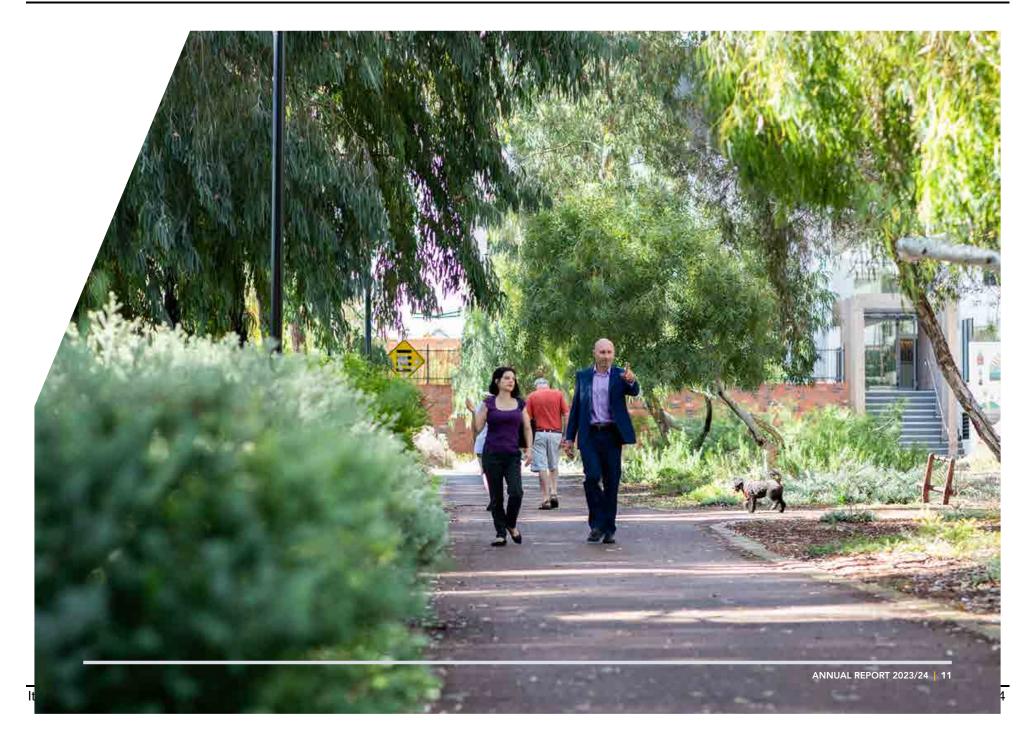
This ongoing improvement is underpinned by a comprehensive annual Service Delivery Review Program.

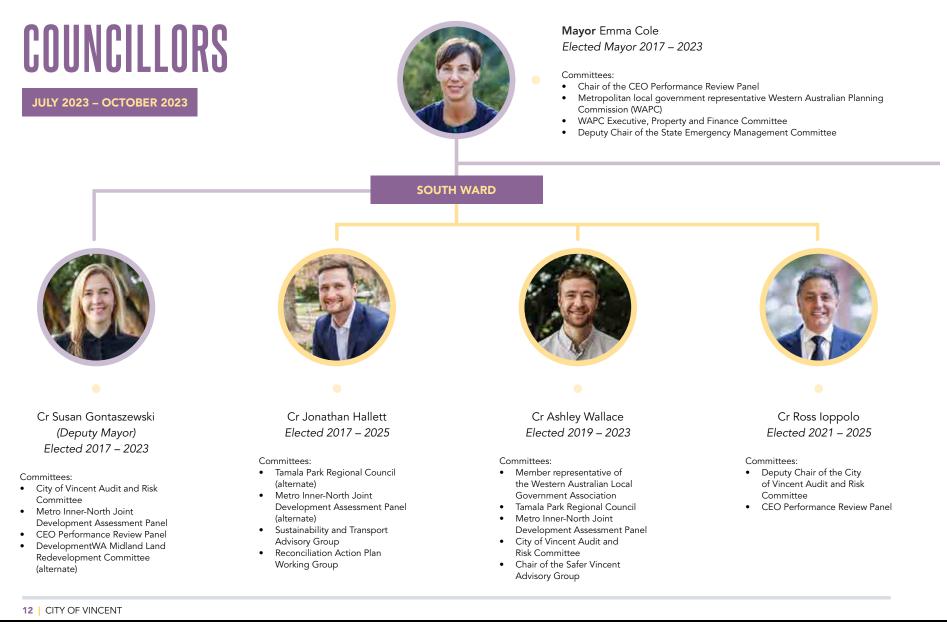
We move into the new financial year with confidence to keep improving our capacity and capability to deliver on an ambitious range of community services, projects and programs.

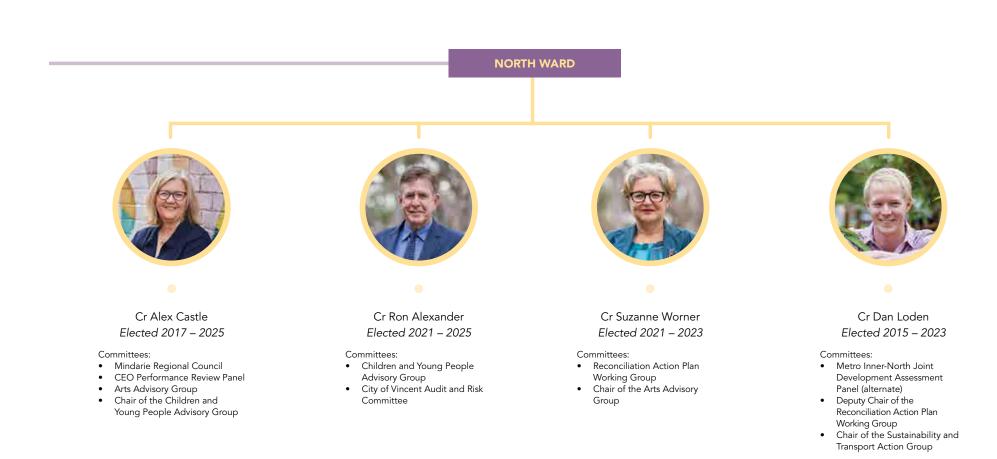
I am deeply grateful for the positive attitude of both Council and staff to work together to keep delivering these strong outcomes for our community.

I commend this report to you.

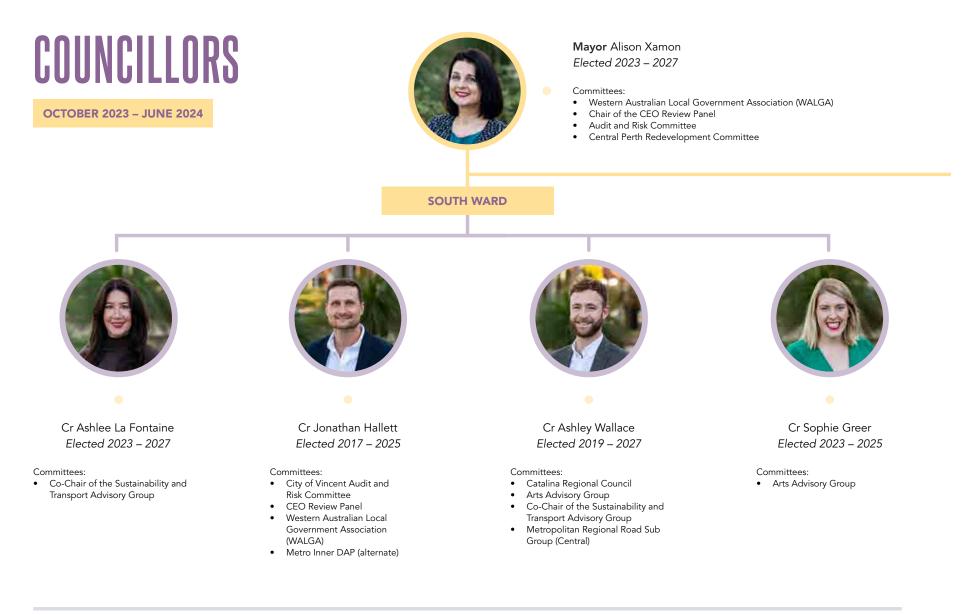
DAVID MACLENNAN CEO

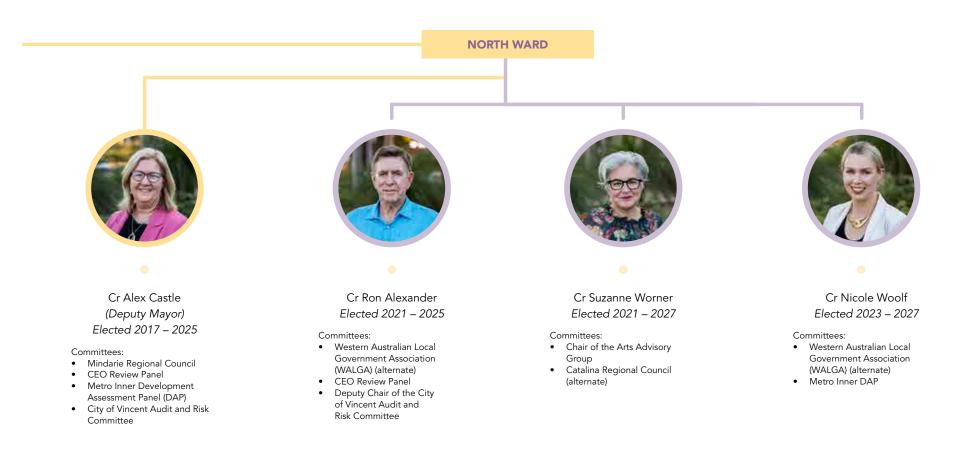






ANNUAL REPORT 2023/24 13





ANNUAL REPORT 2023/24 15



STRATEGIC COMMUNITY PLAN VISION

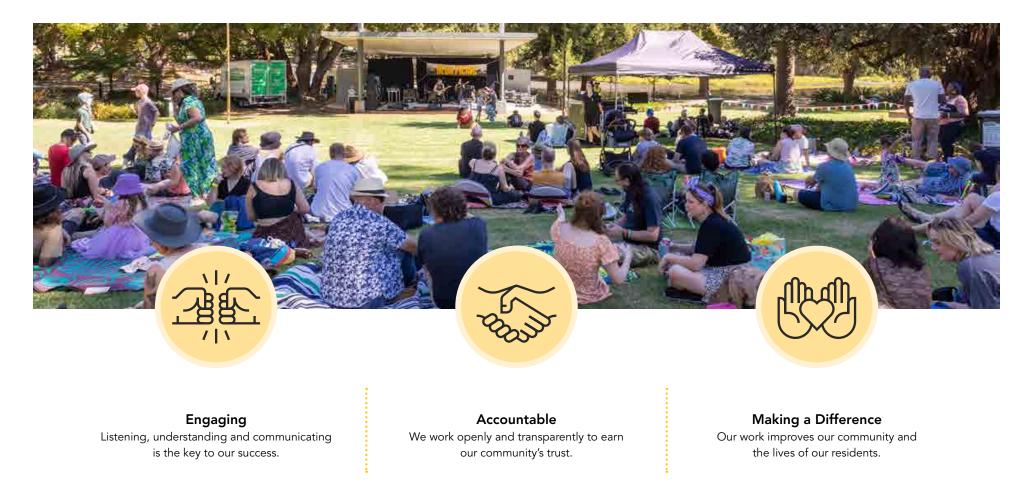
VIBRANT

DIVERSE

SUSTAINABLE

"In 2032, the City of Vincent is a leafy and vibrant 24-hour city which is synonymous with quality design and sustainability. Its diverse population is supported in their innovative endeavours by a Council that says YES!"

OUR VALUES



18 | CITY OF VINCENT



OUR PRIORITIES

Established through the Strategic Community Plan 2018 – 2028 and reinforced by community feedback when developing the Strategic Community Plan 2022 – 2032.

Our priorities continue to be a focus for the community now and into the future. No one priority is more substantial than another; each works in conjunction with the others to deliver on our community's overall vision.



Enhanced Environment

The natural environment contributes greatly to our inner-city community. We want to protect and enhance it, making best use of our natural resources for the benefit of current and future generations.

Accessible City

We want to be a leader in making it safe, easy, environmentally friendly and enjoyable to get around Vincent.

Connected & Healthy Community

We are a diverse, welcoming and engaged community. We want to celebrate what makes us unique and connect with those around us to enhance our quality of life.

20 CITY OF VINCENT



Thriving Places

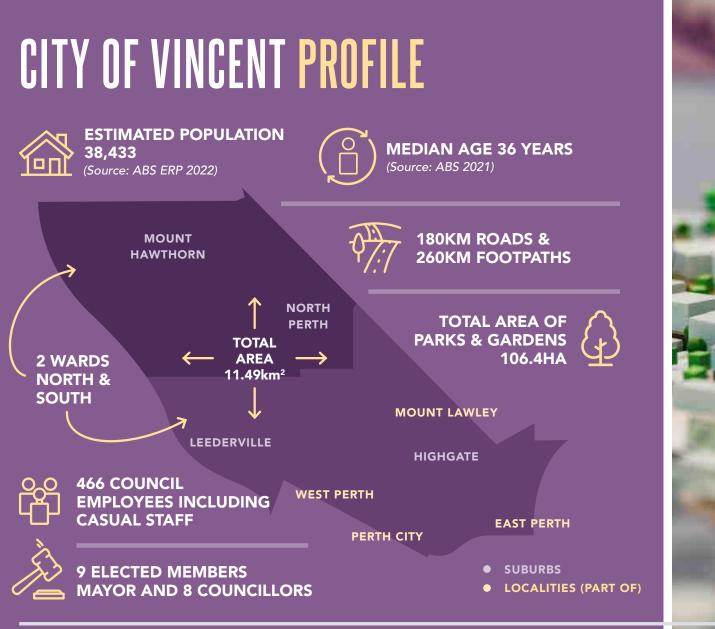
Thriving Places are integral to our identity, economy and appeal. We want to create, enhance and promote great places and spaces for everyone to enjoy.

Sensitive Design

Design that 'fits in' to our neighbourhoods is important to us. We want to see unique, high quality developments that respect our character and identify and respond to specific local circumstances.

Innovative & Accountable

The City of Vincent has a significant role to play in supporting our community to realise its vision. To achieve this, we will be an innovative, honest, engaged and responsible organisation that manages resources well, communicates effectively and takes our stewardship role seriously.





22 CITY OF VINCENT

TOP PROJECTS FOR 2023/24



VINCENT UNDERGROUND POWER NETWORK



LEEDERVILLE CARPARK REDEVELOPMENT



BEATTY PARK LEISURE CENTRE



ROBERTSON PARK DEVELOPMENT PLAN



BANKS RESERVE MASTER PLAN



LEEDERVILLE OVAL CIVIC PRECINCT MASTER PLAN



BRITANNIA NORTH WEST RESERVE DEVELOPMENT PLAN



FIFA WOMEN'S WORLD CUP AUSTRALIA & NEW ZEALAND 2023™



MT HAWTHORN

SKATE SPACE



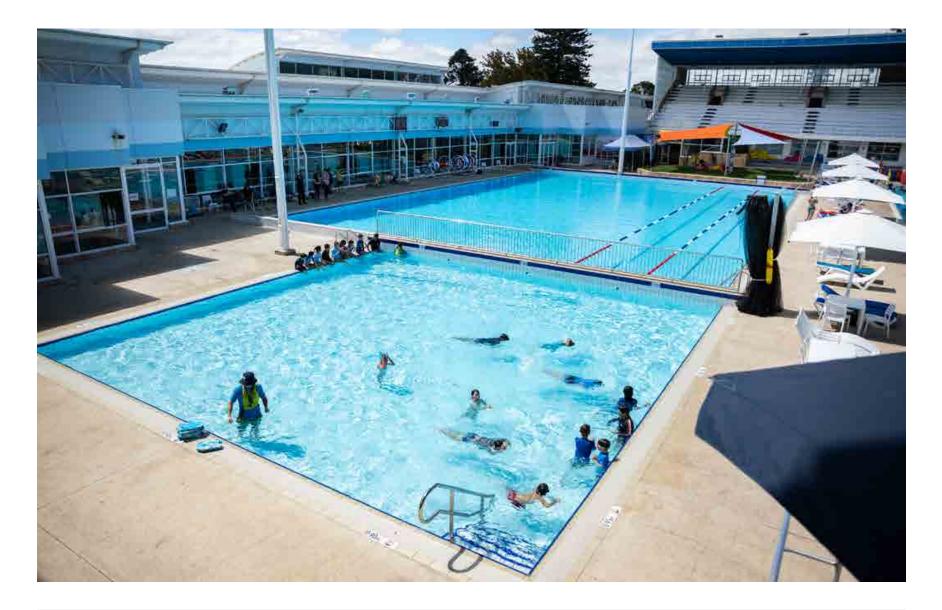
40KM/H SPEED ZONES

ANNUAL REPORT 2023/24 23

STRATEGIC PROJECTS AT A GLANCE

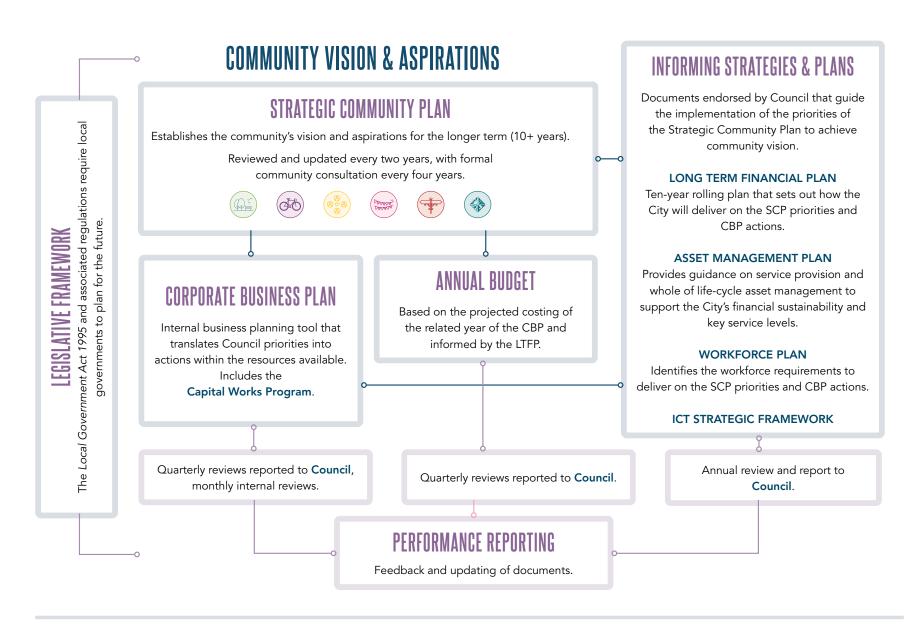
NO.	STRATEGIC PROJECT	DESCRIPTION	SUMMARY
1	Vincent Underground Power Network	Convert distribution powerlines to underground power, delivering reliable and safe power while improving street appeal and allowing tree canopy to flourish.	Procurement for construction of the first project area North Perth/Mt Hawthorn underway. Network design for the next two project areas nearing completion.
2	Leederville Carpark Redevelopment	Redevelop The Avenue and Frame Court carparks.	Executed the Major Land Transaction agreements and worked with developer Hesperia on developing the project.
3	Beatty Park Leisure Centre	Repair and maintain the heritage grandstand and develop a long-term asset management program to guide the efficient maintenance and operation of the facility.	Completed retiling of two outdoor pools and general maintenance work at the facility.
4	Robertson Park Development Plan	Stage 1 – deliver multi-sports courts and tennis centre entrance upgrades.	Commenced construction works for the new multi-sports courts.
5	Banks Reserve	Stage 2 – deliver new public toilets, Walter's Brook Crossing, new picnic facilities, River Journeys interpretation node and complementary elements.	Started works on the interpretation node and signed a contract for the construction of Walter's Brook pedestrian bridge.
6	Leederville Oval Civic Precinct Master Plan	Develop the Leederville Oval Civic Precinct Master Plan.	The project has been rescheduled to commence in 2026 to allow time for the short-term upgrades to be completed on site.
7	Britannia North West Reserve Development Plan	Stage 1 – deliver Litis Stadium changeroom and clubroom upgrades.	Rolled out refurbishments to Floreat Athena Football Club's clubrooms and started on the changeroom development.
8	FIFA Women's World Cup Australia & New Zealand 2023™	Worked with FIFA, the State Government (Tourism WA) and VenuesWest on the logistics and approvals for the tournament at HBF Park.	Assisted with the logistics and approval processes, marketing for the event and commissioning artists to paint the mural.
9	Mt Hawthorn Skate Space	Construction of a skate park for beginner skaters.	Started construction works on the site at Britannia Reserve, off Egina Street.
10	40km/h speed zones	Dropped the speed limit from 50km/h to 40km/h on all local roads.	Main Roads WA completed installation of new speed signs on local roads.

24 CITY OF VINCENT

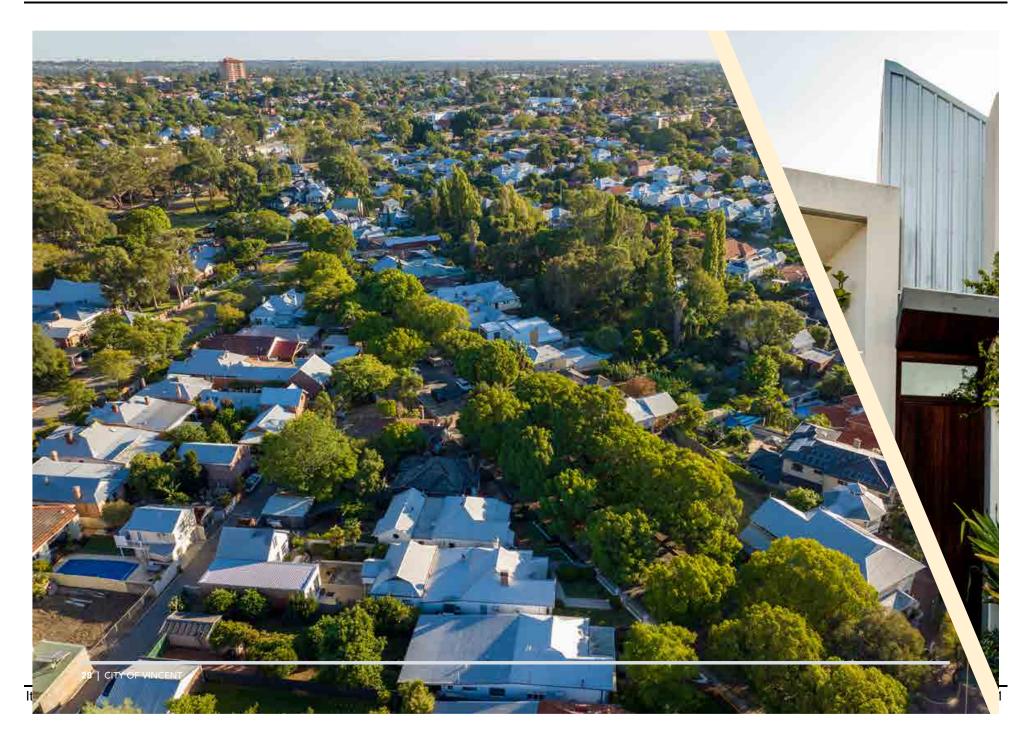




^{26 |} CITY OF VINCENT



ANNUAL REPORT 2023/24 | 27







UNDERGROUND Power

The City of Vincent is working with Western Power to underground all remaining electricity distribution powerlines across its suburbs. Undergrounding power will transform Vincent's neighbourhoods, allowing tree canopy to flourish and making streets cooler and more walkable.

New light posts and LED street lighting will also be installed as part of the change, improving nighttime safety and amenity while saving on electricity costs.

Once complete, close to 16,000 properties will be connected to the new underground power network.

Undergrounding will be delivered through eight separate projects, each of which will require Council approval.

The order in which projects are to be delivered is determined by the age and condition of existing overhead distribution assets in each project area. Areas with the highest concentration of the oldest assets will be undergrounded sooner.

Highlights

- **Project area 1 North Perth/Mt Hawthorn:** Post-design review completed with procurement of a construction contract underway.
- Project areas 2 and 3 North Perth/Mt Lawley and Perth/Highgate: Network design near completion. Design review and construction tender to follow.
- **Project area 4 Leederville:** Procurement underway for network design.





LEEDERVILLE CARPARK REDEVELOPMENT

After an extensive expression of interest process, the City of Vincent is progressing a Major Land Transaction with Hesperia to develop The Avenue and Frame Court carparks, which cover approximately 14,600m² of land in the Leederville Town Centre.

The two carparks will transform into high density, mixed-use developments and include multi-storey public carparking, most of which will be owned by the City.

Highlights

- At its 14 November 2023 meeting, Council proceeded with the Major Land Transaction for the reason it would improve the Leederville Town Centre.
- The Major Land Transaction documents were executed by the Mayor, Chief Executive Officer and Hesperia on 24 January 2024.
- Hesperia is contracted to deliver the development in line with their proposal, the Heads of Agreement and Council's Business Plan.

Assets and Liabilities at 30 June 2024

The major land transaction relates to the lots that currently comprise The Avenue and Frame Court carparks at 1 The Avenue and 62 Frame Court, Leederville. Title information for the land out of which the three land parcels will be created is set out here.

^{32 |} CITY OF VINCENT



AVENUE CAR PARK LAND				
Lot	Plan	Landgate Area m ²	CT Vol / Fol	
33	53031	1,214	1696/605	
1	63619	1,135	2724/679	
8	880	374	1218/28	
9	880	374	1218/28	
10	880	301	1053/306	
25	24301	1,755	1246/990	
217	27936	640	2215/301	
301	31811	1,455	2128/547	
34	53032	386	1794/602	
36	61931	1,606	1833/196	

FRAME CAR PARK LAND				
Lot	Plan	Landgate Area m ²	CT Vol / Fol	
27	450	2,453	1079/117	



The lots are to be subdivided by Hesperia into the following configuration.

The Avenue

Hesperia ownership:

- Lot 1 (4,326m² approximately)
- Lot 2 (2,508m² approximately)

City of Vincent ownership:

- Lot 3 to be used as road reserve (2,079m² approximately)
- The balance of Lot 1 and 33 (179m² approximately)



Frame Court

Hesperia ownership:

• Lot 1 (1,568m² approximately)

City of Vincent ownership:

- Lot 2 (1615m² approximately)
- Lot 3 to be used as road reserve (1,208m² approximately)
- The balance of Lot 27 and 28 (1,121m² approximately)



PROJECT SPOTLIGHT | LEEDERVILLE CARPARK DEVELOPMENT



The final land areas will be subject to final design and survey.

As at 30 June 2024, all of the land subject to the Major Land Transaction remains under ownership of the City of Vincent.

In line with the above, the Major Land Transaction proposes the progressive disposal of land as is, where is and with all defects and faults, with no representation or warranty being given. Hesperia is responsible for all costs of the development. There are no liabilities applicable to the City of Vincent.

Total income and expenditure

All income and expenditure for the transaction received or expended during the 2023/24 financial year is disclosed below. The expected cash flows included in the approved business plan are also set out below. These represent the proposed future state cash flows including rates, carparking and infringement revenue for the period covered by the City's current Corporate Business Plan.

	2024 Actual \$	2025 – 2028 Forecast \$	Total \$
Revenue	0	22,891,599	22,891,599
Expenditure	(338,557)	(1,194,347)	(1,532,904)
Capital expenditure	0	(118,805)	(118,805)
Surplus/Deficit	(338,557)	21,578,447	21,239,890

Total income and expenditure

	2024 Actual \$	2028 Forecast \$
Current assets	-	10,000,000
Non current assets	18,573,974	37,723,250
Total assets	18,573,974	47,723,250

ANNUAL REPORT 2023/24 | 35



40KM/H SPEED Zones

Speed limits on all Vincent local roads dropped from 50km/h to 40km/h after years of trials, advocacy and consultation. The change supports our Accessible City Strategy and is a step towards creating a connected, people-first community, where getting around is safe, easy, environmentally friendly and enjoyable.

The new speed limit applies to local access roads only. Distributor roads and main corridors are not affected.

Some benefits of slower speeds include:

- better and safer interaction between drivers, pedestrians and cyclists
- more attractive and connected communities
- reduced risk of trauma in an accident at slower speeds
- lower fuel consumption which in turn lowers greenhouse gas emissions
- less noise pollution

Vincent will continue to work with its fellow Perth Inner City Group member councils to extend the 40km/h speed zones throughout the inner-city area.

Other speed changes included the reduction from 60km/h to 50km/h on Vincent Street, between William and Beaufort Streets, and from 60km/h to 30km/h on Newcastle Street, between Oxford and Loftus Streets.



GREENTRACK

The City of Vincent was the first local government in Australia to launch a GreenTrack priority assessment service for residential development applications. The service encourages more people to construct energy and resource efficient homes with environmentally sustainable design principles.

As part of the service, applicants who submit a Life Cycle Assessment with any single house or grouped dwelling proposal will be able to have their application prioritised for assessment and will be eligible for a reimbursement of the Life Cycle Assessment cost.

Applicants can also receive a free one-hour consultation with a member of Vincent's Design Review Panel.

The initiative is aligned with the Enhanced Environment and Sensitive Design priorities in the Strategic Community Plan 2022 – 2032.



TEAM FUNCTIONS & STRATEGIES





STRATEGY & DEVELOPMENT DIRECTORATE

• **Development and Design** work together as a team to create and maintain vibrant and sensitively designed places to support the wellbeing and growth of the community.

- Urban Design and Strategic Projects drive community-focused change through designing great places, fostering innovation and supporting environmentally sustainable practices.
- **Public Health and Built Environment** support the wellbeing of the community by monitoring risks and achieving safety, amenity and public health deliverables, in line with planning, building and health objectives.
- **Corporate Strategy and Governance** facilitate strategic, compliant and sustainable decision making and outcomes.

SERVICE AREA PROFILES



9

MAJOR PROJECTS UNIT

INFRASTRUCTURE & ENVIRONMENT DIRECTORATE

- **Rangers Services** make Vincent a safe place for all creatures great and small.
- **Engineering** create safer roads for pedestrians cyclists and vehicles through sustainable measures.
- **Parks** maintain and enhance our public open space to provide a sustainable green environment for the community.
- Waste and Recycling deliver the Vincent's Waste Strategy Projects, with the Vision of Zero Waste to Landfill by 2028.
- **Community Facilities** provide places and opportunities for our community to prioritise their literacy, learning, health and social connections.
- **City Buildings and Asset Management** build, enhance and maintain community facilities and capture and manage asset data to be used to inform good decision making.

COMMUNITY & BUSINESS SERVICES DIRECTORATE

- **Communications and Engagement** communicate and engage authentically and consistently to build and strengthen community connections.
- **Financial Services and Project Management Office** provide high performing agile finance function, delivering value through innovative financial and commercial solutions, strategic alignment and business partnering.
- Human Resources attract, develop and retain talent. Create an environment where our people feel safe, can grow as individuals and professionals and create a culture that leads by example through our values and commitment to the City's strategic priorities.
- Information and Communications Technology enable a workforce and community that is digitally-enabled to be mobile, responsive, smart and safe.

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STRATEGY & DEVELOPMENT

DEVELOPMENT & DESIGN URBAN DESIGN & STRATEGIC PROJECTS PUBLIC HEALTH & BUILT ENVIRONMENT CORPORATE STRATEGY & GOVERNANCE

DEVELOPMENT & DESIGN

Key Functions

- Development applications
- Building permit referrals
- Design Review Panel processes

Highlights

• Approved 311 development applications, with an average processing time of 62 days. This reduced from an average processing time of 81 days the previous year.

Subdivision applications

State Administrative Tribunal appeals

- Determined 98 per cent of development applications within statutory or agreed timeframes. This increased from 73 per cent the previous year.
- Provided recommendations to the State Government on 43 subdivision applications to create new lots for housing.
- Processed 13 Development Assessment Panel Form applications, all of which were approved, for largescale developments including apartments, mixed-use buildings and commercial developments.
- Reviewed and implemented the updated Planning Exemptions Policy, which removes planning approval requirements and supports the delivery of low-scale land uses and developments.
- Won state and national Planning Institute of Australia awards for our collaborative project with Cerclos which addressed the need to incorporate environmentally sustainable design principles for single and grouped dwellings across the suburbs.



URBAN DESIGN & STRATEGIC PROJECTS

Key Functions

- Strategic planning
- Place planning

- Landscape architecture
- Sustainability

Highlights

- Implemented Stage 1A of the Robertson Park Development Plan, which included the conversion of six tennis courts into four multi-sport courts.
- Developed the Link and Place Guidelines.
- Launched the Wayfinding Implementation Strategy.
- Prepared the Pickle District Planning Framework and North Claisebrook Planning Framework.
- Prepared the Arts Plan 2023 2028 and Thriving Places Strategy 2023 2028.
- Installed a public electrical vehicle charging station in Chelmsford Road carpark.
- Installed a solar PV system at the Department of Local Government, Sport and Cultural Industries building.
- Hosted a Mainstreaming Environmentally Sustainable Design in WA forum during Perth Design Week to promote the City's GreenTrack initiative.
- Completed a review of the City's suite of Heritage Local Planning Policies.





TREES ON PRIVATE LAND

The City of Vincent has advocated the State Government for greater protection of trees on private properties.

Perth has the lowest tree canopy coverage of all Australian capital cities and continues to lose mature trees due to infill development and the polyphagous shot-hole borer infestation.

As part of its advocacy, Vincent has written to the State Government and prepared a joint advocacy position paper for the Perth Inner City Group.

Vincent is also prioritising the progress of planning controls to ensure greater protection of trees and canopy provision on private land.

This will continue to be a key focus for years to come.

LOCAL PLANNING STRATEGY AND SCHEME

All local governments in Western Australia are required to have a Local Planning Strategy and Scheme. The strategy sets out the long-term land use planning direction and vision for the City, while the scheme sets out the rules for development that align with this direction and vision.

As our town centres evolve, so does our approach to development. Vincent is working towards having a collection of clear frameworks that guide appropriate development in existing and emerging town centre areas.

Highlights

- Undertook preliminary engagement with the Department of Planning, Lands and Heritage on the approach to the draft Local Planning Strategy.
- Received Council approval of bespoke Town Centre Planning Frameworks for North Claisebrook and the Pickle District, which outlined a clear vision for future development of these areas.
- Held visioning and design workshops with the community to guide the development of Town Centre Planning Frameworks for North Perth, William Street, Beaufort Street and Mt Hawthorn.

^{46 |} CITY OF VINCENT



SUSTAINABLE ENVIRONMENT STRATEGY 2019 – 2024

The Sustainable Environment Strategy includes bold but realistic targets across five key focus areas – energy, transport, water, waste and urban greening and biodiversity. The strategy has reached the end of its lifecycle and will be replaced by a new Enhanced Environment Strategy. The aim is to continue to push sustainability boundaries with new targets.

Vincent remains on track to achieve its overarching net zero emissions target by 2030, transitioning operational energy use to 100 per cent renewables.

Highlights

- Undertook preliminary engagement with the community to establish the key themes and priorities for the new Enhanced Environment Strategy.
- Installed a new 100kW solar PV system on the Department of Local Government, Sport and Cultural Industries building.
- Installed a fast-charging EV station in Chelmsford Road carpark in partnership with Evie networks.
- Hosted a Mainstreaming Environmentally Sustainable Design in WA forum for Perth Design Week.
- Performed water audits at large City facilities to detect water leaks.
- Held community workshops and education events to increase awareness of sustainable living practices, lifecycle costs and solar PV and battery storage.

STRATEGY & DEVELOPMENT

URBAN DESIGN & STRATEGIC PROJECTS



PUBLIC OPEN SPACE STRATEGY

The Public Open Space Strategy provides a guiding framework to help the City plan and prioritise investment, development and improvements to our public open spaces. The strategy has 32 key actions, 11 of which are short-term key actions which have been completed or commenced.

We are now completing the remaining short-term key actions and moving on to the short-medium and medium-term actions.

Highlights

- Completed a wayfinding implementation strategy for town centres.
- Adopted the Property Investment and Disposal Policy.
- Integrated artwork including Noongar inspired themes at Kaadadjiny Lane as part of its revitalisation project.
- Delivered the Shortcut Lane Pop-Up Event Series as a trial for re-purposing and activating public areas.
- Signed a telecommunication tower lease agreement at Britannia Reserve with proceeds from the lease (\$48,000 per annum) to be directed to the Public Open Space Reserve Fund.
- Transferred 100 per cent of community groups and 50 per cent of sporting clubs to new agreements, as part of the Property Management Framework transition process.
- Entered into a license agreement for the use of Birdwood Square with Highgate Primary School, with a contribution of \$59,500 received from Department of Education towards upgrades at the park.



STRATEGY & DEVELOPMENT

URBAN DESIGN & STRATEGIC PROJECTS



ACCESSIBLE CITY STRATEGY

The Accessible City Strategy (ACS) explores the current provision of infrastructure for transport and addresses the needs of the community across all transport modes. The vision of the ACS is 'The City of Vincent puts people first. Getting around is safe, easy, environmentally friendly and enjoyable'.

This is supported by objectives, plans and actions that seek to create a more liveable, sustainable, healthy, equitable and prosperous Vincent through placing emphasis on walking, cycling and public transport.

Highlights

- Received approval from Main Roads WA to reduce speed limits on all local roads from 50km/h to 40km/h.
- Developed Link and Place Guidelines. The guidelines that use the Link and Place Framework to guide future streetscape improvements and incorporate pedestrian amenity along local roads.
- Worked with Studio Found to undertake a detailed design of wayfinding signage to be installed in the town centres to improve pedestrian movement through these high pedestrian environments.
- Rolled out an e-scooter share system trial in November 2023 with Neuron Mobility and Beam in February 2024.

50 | CITY OF VINCENT



ARTS PLAN

The Arts Plan 2023 – 2028 delivers the overall strategic direction for arts in Vincent. The plan's vision is to 'Embed creativity in everything we do to make the City of Vincent the Arts Capital of Perth.' The Arts Plan guides Vincent's activity and investment in the arts sector, percent for art contributions and cashin-lieu expenditure and informs the arts policies.

This includes arts commissions, projects, events and programming, internal processes such as approvals, collection management and maintenance, sponsorship of initiatives, projects and awards, funding initiatives, partnerships and collaborations.

Highlights

- Partnered with RTRFM to promote the arts and culture activities and opportunities in Vincent. This included six advertising campaigns.
- Supported 19 community events with \$274,000 worth of funding provided.
- Coordinated the 'Whadjuk Tale' collaborative mural in Kaadajiny Lane in Mount Lawley. This involved a lighting artist and five mural artists collaborating on the mural which stretches more than 30 metres long across two walls and the asphalted laneway.
- Relaunched mural co-funding providing funding to Electric Lane mural by Luke O'Donohoe in Leederville, A Whadjuk Tale collaborative mural by J.D. Penangke, Kambarni, Jarni Creative, Jack Bromell by Honeys Mural Co and Christian Lovelady in Kaadadjiny Lane, Quince mural by Amok Island at Teeter Bakery and Beatty Park mural by Peche.

URBAN DESIGN & STRATEGIC PROJECTS



52 | CITY OF VINCENT

STRATEGY & DEVELOPMENT



THRIVING PLACES STRATEGY

The Thriving Places Strategy 2023 – 2028 has been developed to provide a blueprint to achieve thriving places outcomes. The vision is 'Thriving places are integral to our identity, economy and appeal. We want to create, enhance and promote great places and spaces for everyone to enjoy'.

The strategy is guided by the SCP thriving places vision and structured around four key focus areas.

Highlights

- Completed 93 per cent of commenced tasks as part of the Small Business Friendly Program.
- Received 65 applications and approved 26 applications with a total of \$115,000 in funding as part of the inaugural round of Business Enhancement Grant program.
- Published a monthly business e-newsletter.
- Provided new cycle parking facilities to local businesses on request. New racks were installed on Scarborough Beach Road and Blake Street in March 2023, in North Claisebrook in May 2024 and along Fitzgerald Street in June 2023.
- Received an RAC grant for \$80,000 to activate the View Street and Rosemount Hotel carparks for the Shortcut Lane Pop-Up Event Series in May 2024.

STRATEGY & DEVELOPMENT

URBAN DESIGN & STRATEGIC PROJECTS

PUBLIC HEALTH & BUILT ENVIRONMENT

Key Functions

- Implementation of the Public Health Plan 2020 2025
- Providing expert technical advice across planning and building compliance, public and environmental health hazards, and event management
- Development compliance investigations
- Events health, safety and risk assessment and approvals
- Swimming pool barrier monitoring
- Building and demolition permit approvals
- Regulated business assessments including food, public building and skin penetration premises
- Food safety, noise, environmental and public health hazards, surveillance and compliance

Highlights

- Completed 335 development compliance case investigations, up 22 per cent from the previous year.
- Presented at the International Federation for Environmental Health World Congress 2024 on the success of the Smoke-Free Town Centres project.
- Delivered event and structures assessments and approvals for the FIFA Women's World Cup Australia & New Zealand 2023[™], HSBC World Rugby SVNS tournament, Foo Fighters concert, Little Italy Festival and 36 other community events.
- Supported development across Vincent, processing 638 building applications.
- Issued three Emergency Building Orders in accordance with the *Building Act 2011*, protecting people and property from imminent risk.
- Adopted the Healthy Food and Drink Policy to promote healthy food and drink options at Vincent-operated venues and events.
- Proactively conducted 56 building inspections.
- Completed 589 case investigations relating to environmental and public health hazards such as noise, odour, asbestos and dwellings unfit for habitation.
- Supported small business by approving 91 new food businesses.



54 | CITY OF VINCENT



SMOKE-FREE TOWN CENTRES

Vincent is the first Western Australian Local Government to implement smoke and vape-free environments within its town centres, showing public health leadership and best practice in health and wellbeing. The project is part of the Public Health Plan 2020 – 2025 and aims to reduce environmental smoke from cigarettes and e-cigarettes (vapes) in town centres.

Since November 2022, parts of North Perth, Mt Hawthorn, Leederville, William Street and Beaufort Street have been smoke and vape-free.

Vincent aims to inspire other local governments to prioritise tobacco control and expand smoke and vape-free public places for the benefit of communities, creating healthy environments for all to enjoy.

The project continues in 2024 and beyond.

Highlights

In its first 12 months of implementation:

- Achieved a 42 per cent reduction in people smoking cigarettes in town centres.
- Adopted an education first approach by engaging with 3,360 residents and visitors at workshops, town centre campaigns, events and reaching more than 11,000 people through online campaigns.
- Achieved widespread support from 88 per cent of community and businesses.
- Delivered five vaping education workshops to Year Six students at Highgate and Kyilla Primary Schools.
- Collaborated with 20 businesses, nine pharmacies and seven community services.
- Engaged with The Y, Foyer Oxford and Freedom Centre to build capacity and knowledge about vaping, enabling them to educate and support young people.

STRATEGY & DEVELOPMENT

CORPORATE STRATEGY & GOVERNANCE

Key Functions

- Corporate governance
- Council administration
- Land and property management

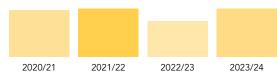
Highlights

- Managed Council Election process and new council induction.
- Managed Internal Audit Program.
- Prepared new Property Investment and Disposal Policy.

POLICY REVIEW OUTPUT

DATE	COMPLETED POLICY REVIEWS
2020/21	30
2021/22	31
2022/23	23
2023/24	31

COMPLETED POLICY REVIEWS





CORPORATE STRATEGY & GOVERNANCE

STRATEGY & DEVELOPMENT

Item 11.6- Attachment 1

56 | CITY OF VINCENT



GOVERNANCE FRAMEWORK REVIEW

The Governance Framework highlights the City of Vincent's commitment to providing good governance by defining systems, policies, processes, and a methodology for ensuring accountability, probity and openness in the conduct of City business. The framework is reviewed after every election and adopted by the new Council.

Highlights

- Improved the usability of the document to more seamlessly integrate into the Council induction process.
- Simplified the language to more easily communicate complex topics making content more accessible for council members.

FRAUD AND CORRUPTION PREVENTION PLAN

The Fraud and Corruption Prevention Plan ensures the City of Vincent remains a leader in good governance, transparency and accountability. This is achieved through strong engagement with the community on the budget process and transparent decision making.

Highlights

- Prepared a draft Integrity Framework based on the Public Sector Commission integrity framework resources.
- As the City's Governance Framework defines the principles and key roles that guide the City in its decisionmaking process, the Integrity Framework considers the instruments, structures and processes that promote integrity and help prevent corruption and misconduct from taking place by:
 - Linking existing policies, procedures, statements, and codes relevant to fraud and corruption risk.
 - Assigning responsibilities for defining, supporting, controlling and enforcing integrity across the City.
 - Outlining the systems and activities used to detect fraud, corruption, integrity breaches and other errors and irregularities.
 - Modelling a culture of integrity.
- Maintained a dedicated Fraud and Corruption internal webpage for employees that highlights the key integrity responsibilities of public sector employees.

STRATEGY & DEVELOPMENT

CORPORATE STRATEGY & GOVERNANCE

14

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INFRASTRUCTURE & ENVIRONMENT

RANGER SERVICES ENGINEERING PARKS WASTE & RECYCLING COMMUNITY FACILITIES LIBRARY SERVICES CITY BUILDINGS & ASSET MANAGEMENT

RANGER SERVICES

Key Functions

- Public amenity management
- Community safety
- Parking and traffic management
- Animal control

Highlights

- Named the WA Rangers Association Team of the Year.
- Adopted the new Parking Local Law 2023.
- Introduced ticketless parking into major feepaying carparks.
- Introduced the ratepayers' first hour free initiative through the EasyPark app for the Leederville carparks.
- Assisted with the FIFA Women's World Cup Australia & New Zealand 2023[™] held at HBF Park.

Total animals registered in the City of Vincent	5,652
Animals registered in 2023/24	943
Dog complaints issued and dealt with by rangers	439
Parking revenue	\$7,508,776
Parking infringements issued	37,292
Residential parking permits issued	1,159
Road and/or footpath obstruction permits issued	395



60 CITY OF VINCENT



SAFER VINCENT PLAN

The Safer Vincent Plan 2019 – 2022 was endorsed in August 2019 following extensive collaboration with the community, business, non-government organisations and the WA Police Force.

Highlights

- Continued collaboration with the WA Government's Office of Homelessness, WA Police Force, specialist service providers and other local governments through the Safe Perth City Initiative, Perth Inner City Group and Homelessness Working Group, to ensure a coordinated multi-agency approach to managing and supporting those experiencing, or at risk of homelessness.
- Participated in the WA Alliance to End Homelessness Sector Improvement Cycle workshops with key stakeholders.
- Continued partnership with Nyoongar Outreach Services, which offered or provided support to at-risk Aboriginal people on 2,028 occasions.
- Partnered with Constable Care Foundation to deliver theatre-in-education performances and workshops to 803 students in Vincent on protective behaviours, road safety, first aid and emergencies.
- Delivered community safety presentations for local seniors and Foundation Housing's committee of residents and tenants.
- Supported Curtin University's Crime and Built Environment course through presentations and providing the opportunity for students to conduct Crime Prevention Through Environmental Design audits within Vincent.
- Coordinated a Community Safety Forum for the Highgate and Claisebrook precinct.

RANGER SERVICES

ENGINEERING

Key Functions

- Drainage, pavement, footpath, geometric road, signage and line marking design
- Contract management and project delivery
- Maintenance works
- Sustainable traffic and active transport
- Strategic transport
- Road safety
- Traffic analysis

Highlights

- Received Main Roads WA approval to implement a 40km/h speed limit for all local residential streets within the City of Vincent.
- Completed 11 out of 60 actions in the 2023 2028 Bike Plan.
- Rolled out the 12-month e-scooter trial.
- Completed more than 120 design drawings.
- Reviewed and started community consultation for the Stormwater Drainage Connections Policy.
- Received approval for a drainage truck procurement plan.
- Completed three stormwater drainage projects.
- Arranged inspections of 3,099 pits and 296 flooding hotspots and prioritised those that require detailed action.
- Collaborated with the Town of Cambridge and Main Roads WA to clean the Lake Monger Swale.
- Installed drainage cells in the playground on Lynton Street.
- Undertook a condition survey of assets, which found there was an increase from 10 per cent to 15 per cent in the 'very good' category for roads, and an increase from 0 per cent to 16 per cent in the 'good' category for drainage pits.



62 | CITY OF VINCENT



INFRASTRUCTURE & ENVIRONMENT

ENGINEERING

PARKS

Key Functions

- Parks, reserves and streetscape maintenance and upgrades
- Tree management and enhancement
- Parks infrastructure maintenance and renewals
- Irrigation maintenance and water efficiency
- Community programs, events and initiatives

Highlights

- Renewed irrigation systems at Charles Veryard Reserve, Axford Park and Sutherland Street Reserve to improve water efficiency and reduce groundwater usage.
- Commenced renewal of the toddler playground at Braithwaite Park.
- Formed the Hyde Park Reference Group to guide canopy and garden restoration works post polyphagous shot-hole borer treatment.
- Completed the detailed assessment and mapping of all street trees within Vincent and commenced parks tree mapping to improve future management of the urban forest.
- Reviewed the Street Tree Policy to ensure resilience of our urban forest against current and future threats.





GREENING PLAN

The Greening Plan 2018 – 2023 is a pathway to delivering on our responsibility to protect, enhance and effectively manage our natural and built environment. It focuses on opportunities on both public and privately owned land to increase overall tree canopy cover, create more liveable neighbourhoods and foster biodiversity. Greening Vincent is a key focus for the City, given the higher percentage of active and passive spaces compared to other similar local governments.

Highlights

- Planted over 300 new trees in streetscapes and residential verges within Vincent.
- Planted over 4,000 native plants in garden areas within parks, reserves and streetscapes through the Parks Replanting program.
- Held two Native Plant Sales, where approximately 14,000 native plants and trees were provided to residents at subsidised prices.
- Assisted 79 residents to convert turfed or weedy verges into waterwise native gardens through the Adopt a Verge program.

PARKS

WASTE & RECYCLING

Key Functions

- Domestic and recycling collections, including Food Organics and Garden Organics (FOGO)
- Street and parks public waste collection
- Street and precinct cleaning
- Illegal dumping removal, in conjunction with Rangers
- Verge bulk green waste collections
- Pre-booked bulk hard waste service Verge Valet™
- Bin infrastructure delivery, repairs and maintenance
- Alternative waste and recycling drop-off sites and collections
- Graffiti management
- Waste education, engagement and advocacy

Highlights

- Improved resource efficiency and waste management services to become more sustainable.
- Increased diversion from landfill in line with the Waste Strategy and the WA Waste Avoidance and Resource Recovery Strategy 2023.
- Completed the trial of the pre-booked verge collection system Verge Valet[™] after achieving great recovery rates and receiving positive feedback from the community.
- Carried out waste education programs such as bin tagging and a tailored multi-unit dwellings education campaign to engage with the community on benefits of source separating FOGO and resource recovery.
- Investigated potential alternative waste treatment options including energy recovery.



WASTE & RECYCLING

INFRASTRUCTURE & ENVIRONMENT



WASTE STRATEGY

Each year, the City of Vincent collects about 17,000 tonnes of waste and spends about \$6.5 million on its waste collection, recycling and education services. The Waste Strategy 2018 – 2023 is aligned with the WA Waste Avoidance and Resource Recovery Strategy 2030, and focuses on waste avoidance, resource recovery and a move towards a circular economy.

Highlights

- Collected more than 4,500 tonnes of FOGO material for processing into a high-quality compost product, with a recovery rate averaging 97 per cent.
- Continued a seven-week bin tagging program for 2,200 households in partnership with WA Local Government Association, thanks to a Waste Authority grant.
- Carried out a tailored education campaign at select multi-unit dwellings involving waste audits, door knocking engagement and delivery of Waste in my Apartment flyer and compostable caddy liners.
- Distributed 60 cubic metres of FOGO compost made from FOGO material recovered from kerbside collections to residents at the Britannia Reserve Community FOGO compost pile throughout the year.
- Received 43 applications from residents for the reusable sanitary product rebate, which helped them make the switch to reuseable sanitary products.
- Recovered more than 19 tonnes of material at an e-waste drop off day.
- Completed the Verge Valet[™] trial for pre-booked bulk waste collection services.

COMMUNITY FACILITIES

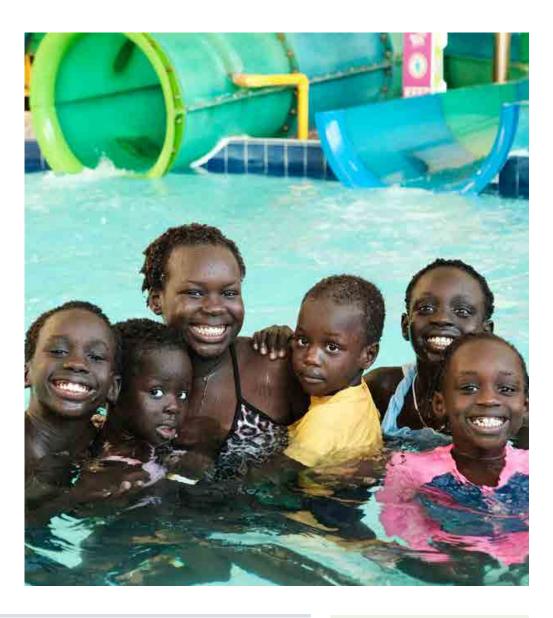
Key Functions

- Beatty Park Leisure Centre pools, fitness centre and studios, Swim School, spa, sauna, steam room, creche and retail shop
- Bookings at City halls and reserves, facility management and liaison
- Sports club support, development and project delivery

Highlights

- Retiled and reopened 30m and 12m pools.
- Renovated seating and stairs around outdoor pools to reflect original heritage.
- Beatty Park Swim Teacher Lousie Scott received the Swim Teacher of the Year award at the Annual Leisure Institute of WA awards.
- The two teams from Beatty Park came first and third at the Annual Pool Lifeguard Challenge competition run by Royal Life Saving WA.
- Added a number of innovative new programs to the Swim School to reach more of the community including seniors, home schooled children and fly-in, fly-out workers.
- Increased community facility and reserve hire by 33 per cent on the previous year.

Beatty Park annual attendance	1,292,144
Membership (annual peak)	5,007
Swim School (annual peak)	3,100
FTE	61
Annual revenue	\$9,834,259
City halls and reserves hire revenue	\$597,897



68 | CITY OF VINCENT

INFRASTRUCTURE & ENVIRONMENT

LIBRARY SERVICES

Key Functions

- Lending and information service
- Interlibrary loans
- Community outreach
- Books on Wheels home delivery service
- Programs and services that support literacy, learning and recreational pursuits
- Collect, manage and preserve materials that reflect the history and heritage of the City
- An inclusive, safe space for reading, meeting others and access to the digital world

Highlights

- Obtained several grants that supported programs for well-being, digital technology skill building and STEM skills.
- Held the biennial Local History Awards in November with a record turnout to the awards ceremony and exhibition.
- Increased collaboration with the community to deliver interactive programs and services including the Close to Home by Olive Cheng and Pride Choir exhibitions.
- Refreshed the spaces throughout the facility, including a new space theme in the junior area.
- Increased overall accessibility to programs and services.

Loans (including eResource loans)	190,262
Total visits	123,575
Total reference queries	20,766
Total number of programs	364
Library program attendance	11,448
Local history reference queries	750
Local history program attendance	290



INFRASTRUCTURE & ENVIRONMENT

CONMENT LIBRARY SERVICES

CITY BUILDINGS & ASSET MANAGEMENT

Key Functions

- City building operations and maintenance
- City building project delivery
- Leased facility management
- Strategic asset management

Highlights

- Constructed a shared use toilet and changeroom facility at Birdwood Square.
- Improved disability access to the toilet facilities at North Perth Town Hall, North Perth Bowling Club and the Administration Building.
- Improved water efficiency in the shower facilities at Beatty Park Leisure Centre.
- Conducted a visual condition audit of assets at Beatty Park and developed a 10-year capital works program to inform financial forecasting.
- Managed the delivery of more than \$4 million in capital projects for City buildings.
- Maintained and ensured 75 City buildings were compliant.



70 | CITY OF VINCENT



ASSET MANAGEMENT AND SUSTAINABILITY STRATEGY

The Asset Management and Sustainability Strategy is a strategic framework that guides the planning, management and provision of assets. The City of Vincent is on a journey to improve its strategic asset management practices to ensure assets are well-maintained, financially sustainable and meet the needs of the current, growing and future community.

Highlights

- Undertook data collection and condition assessments for key buildings, including Beatty Park Leisure Centre and Sullivan Logistics Stadium, to guide future work programs.
- Initiated the data collection process for the comprehensive stormwater drainage network.
- Developed an Asset Prioritisation Plan for building and transportation assets.
- Used existing asset software RAMM to improve data integrity and improve workflows.

INFRASTRUCTURE & ENVIRONMENT

CITY BUILDINGS & ASSET MANAGEMENT

COMMUNITY & BUSINESS SERVICES

MARKETING & COMMUNICATIONS COMMUNITY DEVELOPMENT CUSTOMER RELATIONS FINANCIAL SERVICES HUMAN RESOURCES INFORMATION & COMMUNICATIONS TECHNOLOGY

MARKETING & COMMUNICATIONS

Key Functions

- Civic functions
- Major event delivery
- Digital communications, website and social media
- Media relations
- Graphic design
- Community consultation

Highlights

- Sponsored 17 events through the Event Sponsorship program.
- Provided media releases and responses resulting in 413 stories across newspapers, online publications, radio and TV stations.
- Attracted more than 59,200 visitors to our online community consultation portal, Imagine Vincent.
- 53 projects open for consultation which generated 2,900 survey responses.
- Completed 360 graphic design jobs. This included major corporate documents as well as event branding and signage, such as the well-received Shortcut Lane Pop-Up Event Series, a branding revitalisation for the Budget newsletter and space-themed wall graphics for the Library's children's area.
- Improved digital communications by increasing the e-newsletter frequency from monthly to fortnightly.
- Evolved social content through more engaging and proactive videos, stories and posts. Our Facebook reach increased by 75 per cent from last year with 778,691 people reached. Our Instagram reach increased by 315 per cent with 133,118 people reached.
- Held four Citizenship Ceremonies, welcoming 209 Australian Citizens to the community.
- Collaborated with the Urban Design and Strategic Projects, Public Health, Rangers and Engineering teams on the Shortcut Lane: Pop-Up Event Series, which was supported by RAC WA.
- Worked with the State Government on the Little Italy Festival, Rugby SVNS and FIFA Women's World Cup Australia & New Zealand 2023™.
- Delivered communications and marketing campaigns to support major projects including the polyphagous shothole borer, Mt Hawthorn Skate Space, Robertson Park tennis redevelopment, ticketless parking, GreenTrack, Birdwood Square and Business Enhancement Grants.
- 1.7 million visits to the City of Vincent websites.



74 | CITY OF VINCENT

COMMUNITY DEVELOPMENT

Key Functions

- Community funding
- Multicultural groups
- LGBTIQA+
- Community groups
- Aboriginal culture

- Access and inclusion
- Seniors
- Children and young people
- Early childhood years
- Volunteers

Highlights

- Held two Young Makers Markets at North Perth Town Hall that attracted more than 100 young stall holders and an estimated 800 attendees.
- Celebrated and acknowledged Vincent's diverse community with inclusive events for International Day Against Homophobia, Biphobia and Transphobia, Wear It Purple and Pride Month.
- Hosted a Seniors Christmas lunch for more than 90 residents.
- Organised more than 25 events, workshops and bus tours for seniors, including celebrating Seniors Week with morning tea with melodies, a movie screening and an Energywise session.
- Hosted the annual Livelighter Information and Activity Day in partnership with the Seniors Recreation Council.
- Provided grant funding to North Perth Community Gardens, Vincent Community Shed, Nature Play WA, YMCA, City of Perth Swimming Club, Perth STEM Association, Art Jam WA, Perth Pride Choir, Loton Park Tennis Club and ANZAC Cottage.
- Collaborated with the Chung Wah Association and Perth Asian Community Centre to hold a Multicultural Seniors Expo.
- Celebrated Lunar New Year with a lion dance at Axford Park.
- Supported the multicultural community with a food drive with the support of CARAD.
- Acknowledged Aboriginal and Torres Strait Islander days of significance.
- Developed and implemented the Cultural Awareness and Staff Engagement Plan.
- Updated Recognition of Noongar Boodjar, Culture and History through Welcome to Country and Acknowledgment of Country Policy with input and guidance from the Aboriginal Elders and leaders that form the Boordiya Reference Group.



COMMUNITY DEVELOPMENT



INNOVATE RECONCILIATION ACTION PLAN 2022 – 2024

The City of Vincent is located on the lands of the Whadjuk people of the Noongar nation, and many of the places and waterways hold great significance to local Aboriginal people.

Throughout our reconciliation journey, the City has strengthened our relationship with the local Elders and the Aboriginal and Torres Strait Islander community. We continue to celebrate Aboriginal and Torres Strait Islander cultures and traditions through events, activities, and workshops.

Vincent has created a more empathetic and culturally sensitive workplace and has worked hard to increase our procurement from Aboriginal and Torres Strait Islander businesses with the development of an updated Purchasing Policy.

Highlights

- Provided opportunities for Elders and Aboriginal people to participate in truth telling about Aboriginal and Torres Strait Islander peoples' experiences.
- Engaged Sioux Tempsett and Noongar artist Seantelle Walsh to design and install artwork at Dorien Gardens to commemorate the FIFA Women's World Cup Australia and New Zealand 2023™.
- Changed the names of internal meeting rooms to align with Noongar language and incorporated artwork by Noongar artist Darryl Bellotti.

RAP events and initiatives:

- The Boordiya (Boss) Reference Group (Aboriginal Elders and Leaders) were provided the opportunity to participate in the Our Elders Truth Telling Lunch with local schools.
- Delivered an Indigenous Cultural Experience workshop and an Aboriginal art and Dreamtime session with Dale Tilbrook.
- Hosted an on-country talk called For Our Elders with Barry McGuire at Hyde Park.
- Collaborated with Vivienne Hansen to hold a workshop about the importance of Noongar Bush Medicine.
- Promoted Noongar language and culture through videos on social media channels featuring Bec Garlett.
- Hosted a traditional Aboriginal art workshop with local Noongar artist Justin Martin.
- Indigenous Cultural Experience with Dale Tilbrook conducted.
- Held an interactive Totem Weaving workshop with Sharyn Egan.
- Collaborated with Greg Nannup to share knowledge about Aboriginal history, Dreamtime stories and bush tools at a community event.
- Reviewed and updated Aboriginal culture content on the website.
- Delivered Cultural Awareness Training both online and in person to all internal RAP working group members, managers and other key leaders.



ACCESS AND INCLUSION PLAN 2022 – 2027

The Disability Services Act 1993 requires all local governments to develop, maintain and implement an Access and Inclusion Plan (AIP) every five years. The aim of this plan is to make our buildings, services, events and culture more accessible and to make sure everyone in our community feels included. The AIP shows Vincent is committed to ensuring that services, events, buildings, and facilities within our control are accessible to all members of the community. This includes meeting the specific requirements of people with disability, seniors, children, parents, and people from culturally and linguistically diverse backgrounds.

Highlights

- Updated communications for events held in community facilities to provide accessibility information along with floor plans for each venue.
- Major City events with performers or speakers now have an Auslan interpreter with the option for an Auslan or other language interpreter available on request for workshops and other events.
- Implemented low sensory 'quiet spaces' at Beatty Park for certain events such as the All Abilities Pool Party.
- Helped to implement two 'quiet' times a week at the Library.
- Added an events accessibility checklist in the events package for applicants.
- Assisted the Youth Disability Advocacy Network to run training and an audit at the Library, which made the facility more accessible for youth with disabilities.
- Led the installation of accessible toilets with an automatic door entry at the Administration Building.
- Rolled out general accessibility improvements to the Administration Building's customer relations areas.

Accessibility and inclusion events and initiatives:

- Hosted a free All Abilities Pool Party at Beatty Park.
- Celebrated Pride Month with a Raising the Pride Flag ceremony and hosted additional Pride events.
- Raised awareness of Wear It Purple Day to foster supportive, safe, empowering and inclusive environments for rainbow young people.
- Acknowledged International Day of People with Disability with a staff wheelchair basketball session in partnership with Rebound WA.
- Hosted an Op Shop and Style Workshop.
- Delivered Queer D&D sessions in partnership with the Youth Pride Network.

COMMUNITY DEVELOPMENT



YOUTH ACTION PLAN 2023 – 2026

The Youth Action Plan provides a framework that enables Vincent to facilitate holistic and integrated service delivery. The deliverables contained within the YAP strengthen our understanding of the needs and priorities of our young people and identify our key focus areas, gaps, and the actions we need to take to address these.

The Youth Action Plan aligns with the Strategic Community Plan 2022–2032, supporting key priorities of Connected Community, Thriving Places and Innovative and Accountable.

Highlights

- Commenced our second-year funding agreement with the Y HQ for the delivery of lifestyle and mental health workshops, along with the support of the Youth Squad.
- Provided grant funding to Nature Play to deliver the Nature Play WA in the Park initiative to Vincent families with young children.
- Continued Vincent's relationship with and participated as a committee member of the Youth at Risk Network.

Youth Action Plan events and initiatives:

- Hosted a Young and the Young at Heart intergenerational music event.
- Hosted the first school for a student council excursion called Councillor for a Day.
- Delivered Nature Play in the Park at Hyde Park with 60 local families.
- Partnered with the Y HQ to deliver the Want to be your own boss? workshop and a Cartooning workshop.
- Hosted a screening of the Wonka film at Luna Cinemas.
- Delivered two Young Makers Markets (Youth Week and Christmas) at the North Perth Town Hall.
- Received 52 artwork submissions from local schools for the Spirt of Christmas banners with 22 artworks displayed.
- Held the Student Citizenship Awards, with nine local schools participating.
- Celebrated Children's Week.

78 CITY OF VINCENT



COMMUNITY & BUSINESS SERVICES

COMMUNITY DEVELOPMENT

ANNUAL REPORT 2023/24 79

CUSTOMER RELATIONS

Key Functions

- Provide a positive customer experience over the phone, online and in person
- Strive for continuous improvement in customer service and response times
- Resolve requests at first point of contact •
- Respond to our customers in a timely manner as per the City's Customer Service Charter •
- Ensure information given to our customers is relevant and accurate •

Highlights

- Adopted the Complaint Management Policy.
- 80 per cent of incoming calls to the City resolved at first point of contact.
- 26,864 customer requests created.
- 6,850 cashier transactions completed.
- Commenced an internal communications campaign to improve the customer experience.
- Introduced the Snap Send Solve app to make it easier for customers to report community issues.
- Launched a new Customer Relationship Management System to streamline the process for the organisation when dealing with customer requests.

Customer touchpoints

ENQUIRIES BY	TOTAL
Phone	35,740
Email	28,727
In-person visits	13,894







80 | CITY OF VINCENT

FINANCIAL SERVICES

Key Functions

- Financial management
- Financial reporting and auditing
- Rates management
- Procurement and contract management
- Project Management Office

Highlights

- Improved Annual Budget and Long-Term Financial Planning processes.
- Rolled out the updated Procurement Framework and Purchasing Policy.
- Ongoing improvement to the City's internal control environment.
- Completed Local Government (Financial Management) Regulations 1996 Regulation 5 review.
- Introduced a new credit card management system.
- Improved financial position and long-term financial sustainability.
- Made improvements to the Project Management Framework.
- Streamlined preparation of Annual Financial Statements with use of LG Solutions software.
- Recorded a reduction in outstanding rates balances.
- The City's Contract Management Framework was a Finalist in IPAA WA Achievement awards.



COMMUNITY & BUSINESS SERVICES FINANCIAL SERVICES

ANNUAL REPORT 2023/24 | 81

HUMAN RESOURCES

Key Functions

- Attraction and retention of staff
- Organisational development
- Workplace health, safety and wellbeing
- Equity and diversity
- People, safety and capability processes

Highlights

- Implemented a new payroll services system including online time-sheeting and leave management modules.
- Supported the Perth Inner City Group Mentoring Program with 52 mentors and mentees participating.
- Coordinated the Local Government Professionals Ignite Leadership Program which supported the career development of 17 coordinators and aspiring leaders and helped expand their leadership capabilities.
- Reduced worker's compensation claims and lost time injuries through proactive training for leaders and staff on physical and mental health.
- Promoted and delivered workplace health, safety and wellness initiatives including health checks, skin checks, flu vaccinations, immunisation programs, mental health first aid and first aid.
- Continued to revitalise and implement onboarding and induction processes and frameworks for leaders, employees and contractors.



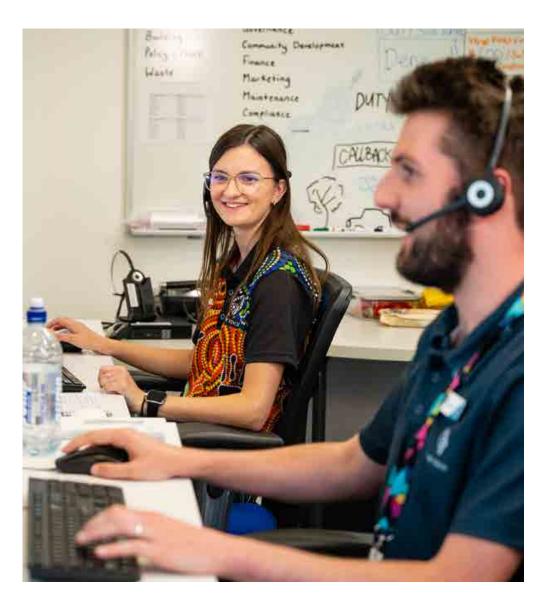
INFORMATION & Communications technology

Key Functions

- Digital service planning and innovation
- Information system development and improvement
- Systems support, GIS services and IT asset management
- Information protection and security, including cyber-security
- Information governance, including Freedom of Information

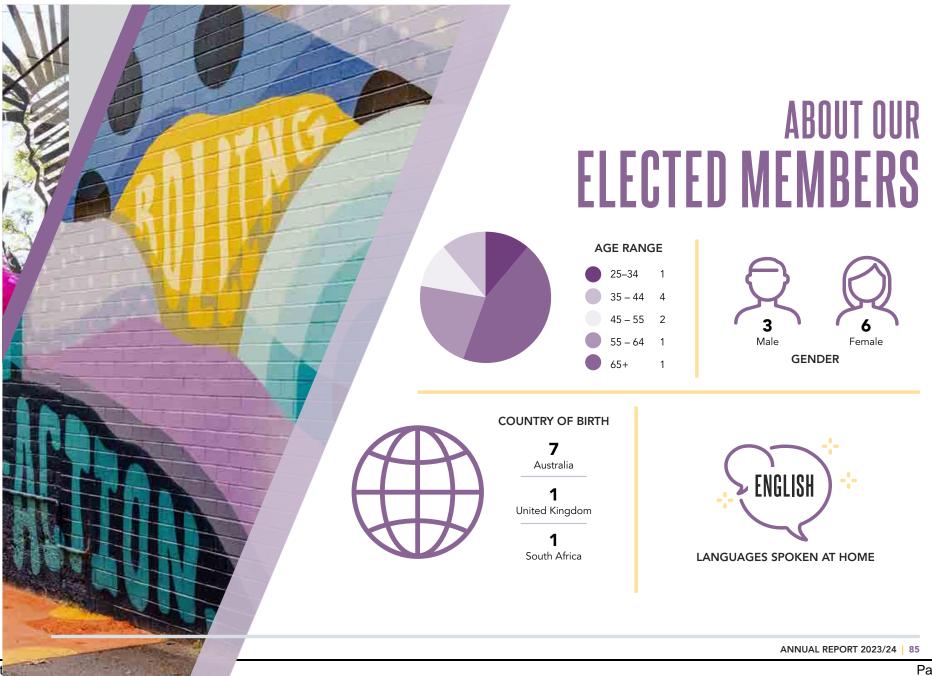
Highlights

- Upgraded the customer request system to help improve workload triage and visibility and align teams with the Customer Service Charter's objectives.
- Implemented cyber security incident response procedures and testing.
- Rolled out disaster recovery planning and testing.
- Upgraded building security access controls.
- Introduced data loss prevention controls to help govern information sharing.
- Recorded no significant audit findings for the City's information system computing controls. The City met the Office of Auditor General's capability maturity benchmark in nine out of 10 categories that range from access controls to HR security to risk management.
- Upgraded staff computing devices for enhanced security and mobility.



INFORMATION & COMMUNICATIONS TECHNOLOGY





ELECTED MEMBER MEETING ATTENDANCE

Council Meetings

Council meetings are held monthly at the City of Vincent Administration Building. The attendances of Council Members at Council meetings for the 2023/24 financial year are shown in the table below.

MEMBERS	ENTITLED TO ATTEND	ATTENDED	ATTENDED ELECTRONICALLY	APOLOGIES	LEAVE OF ABSENCE
Mayor Alison Xamon	7	7			
Cr Alex Castle	11	11			
Cr Ron Alexander	11	9		2	
Cr Ashlee la Fontaine	7	6		1	
Cr Sophie Greer	7	7			
Cr Jonathan Hallett	11	10		1	
Cr Ashley Wallace	11	9		2	
Cr Nicole Woolf	7	6		1	
Cr Suzanne Worner	11	11			
Mayor Emma Cole (term ended October 2023)	4	4			
Cr Susan Gontaszewski (term ended October 2023)	4	4			
Cr Dan Loden (term ended October 2023)	4	3			1
Cr Ross Ioppolo (term ended October 2023)	4	1		1	2

86 CITY OF VINCENT



Special Council Meetings

MEMBERS	ENTITLED TO ATTEND	ATTENDED	ATTENDED ELECTRONICALLY	APOLOGIES	LEAVE OF ABSENCE
Mayor Alison Xamon	1	1	0	0	0
Cr Ashlee la Fontaine	1	1	0	0	0
Cr Sophie Greer	1	1	0	0	0
Cr Nicole Woolf	1	1	0	0	0
Cr Alex Castle	1	1	0	0	0
Cr Ashley Wallace	1	1	0	0	0
Cr Jonathan Hallett	1	1	0	0	0
Cr Ron Alexander	1	1	0	0	0
Cr Suzanne Worner	1	1	0	0	0
Mayor Emma Cole	0	0	0	0	0
Cr Susan Gontaszewski	0	0	0	0	0
Cr Dan Loden	0	0	0	0	0
Cr Ross Ioppolo	0	0	0	0	0

ANNUAL REPORT 2023/24 | 87

Audit and Risk Committee Meetings

The Audit and Risk Committee is responsible for reviewing and making recommendations to Council regarding financial management, risk management, internal controls, legislative compliance, internal and external audit planning and reporting.

MEMBERS	ENTITLED TO ATTEND	MEETINGS ATTENDED	APOLOGIES	LEAVE OF ABSENCE	RECEIVED PAYMENT
Cr loppolo (July 23 – Oct 23)	2	1		1	#
Cr Gontaszewski (July 23 – Oct 23)	2	1	1		#
Cr Wallace (July 23 – Oct 23)	2	0	1	1	#
Cr Alexander (July 23 – June 24)	5	3	2		#
Mayor Xamon (Oct 23 – June 24)	3	3			#
Cr Castle Oct (23 – June 24)	3	3			#
Cr Jonathan Hallett (Oct 23 – June 24)	3	3			#
Conley Manifis* (Chair July 23 – Oct 23)	5	5			1
George Araj (Chair Oct 23 – June 24)	5	4	1		1
Olaf Goy* (June 23 – Oct 23)	2	0	2		#
Baptiste Isambert (Oct 23 – June 24)	3	2	1		0

The Audit and Risk Committee meets quarterly and the recommendations of the Audit and Risk Committee are then presented to Council.

*denotes external member

ineligible to receive payment. Meeting attendance fees approved for independent committee members item 12.3 OCM 19 March 2024.

Advisory Group Meetings

Elected members sit on a number of Advisory Groups.

Arts Advisory Group

COUNCIL MEMBER	ENTITLED TO ATTEND	ATTENDED	APOLOGIES	LEAVE OF ABSENCE
Cr Worner (Oct 21 – Jun 24)	3	3		
Cr Castle (July 23 – Oct 23)	1	1		
Cr Greer (Oct 23 – June 24)	2	2		
Cr Wallace (Oct 23 – June 24)	2	1	1	

Sustainability and Transport Advisory Group

COUNCIL MEMBER	ENTITLED TO ATTEND	ATTENDED	APOLOGIES	LEAVE OF ABSENCE
Cr Loden (July 23 – Oct 23)	3	3		
Cr Hallett (July 23 – Oct 23)	1	1		
Cr Wallace (Oct 23 – June 24)	2	2		
Cr La Fontaine (Oct 23 – June 24)	2	1	1	

Reconciliation Action Plan Working Group*

COUNCIL MEMBER	ENTITLED TO ATTEND
Cr Loden	0
Cr Hallett	0
Cr Worner	0

Children and Young People Advisory Group*

COUNCIL MEMBER	ENTITLED TO ATTEND
Cr Castle	0
Cr Alexander	0

*Group operated between Oct 21 – Oct 23 following which no meetings were convened for the remainder of the year.

ELECTED MEMBER ALLOWANCES

MEMBERS	MAYOR'S ALLOWANCE	DEPUTY MAYOR'S ALLOWANCE	ATTENDANCE FEES	ALLOWANCE FOR ICT	TRAVEL AND ACCOMMODATION	TOTAL
Mayor Alison Xamon	\$45,538	_	\$22,391	\$2,500	\$33	\$70,462
Cr Alex Castle	_	\$11,385	\$24,170	\$2,500	_	\$38,055
Cr Ron Alexander	-	_	\$24,170	\$2,500	_	\$26,670
Cr Ashlee la Fontaine	-	_	\$16,698	\$2,500	_	\$19,198
Cr Sophie Greer	-	_	\$16,698	\$2,500	_	\$19,198
Cr Jonathan Hallett	-	_	\$24,170	\$2,500	_	\$26,670
Cr Ashley Wallace	-	_	\$24,170	\$2,500	_	\$26,670
Cr Nicole Woolf	-	_	\$16,698	\$2,500	_	\$19,198
Cr Suzanne Worner	-	_	\$24,170	\$2,500	_	\$26,670
Mayor Emma Cole (term ended October 2023)	\$20,200	_	\$9,853	-	\$51	\$30,104
Cr Susan Gontaszewski (term ended October 2023)	-	\$5,050	\$7,407	-	-	\$12,457
Cr Dan Loden (term ended October 2023)	-	-	\$7,407	-	-	\$7,407
Cr Ross Ioppolo (term ended October 2023)	-	_	\$7,407	-	_	\$7,407
	\$65,738	\$16,435	\$225,409	22,500	\$84	\$330,166

90 CITY OF VINCENT



ANNUAL REPORT 2023/24 | 91



EMPLOYEE Remuneration

As per the requirements of the Local Government (Administration) Regulations 1996, tabled below are the number of City of Vincent employees earning over \$130,000 per annum.

SALARIES IN EXCESS OF \$130,000	NO OF POSITIONS
Salary between \$130,001 - \$140,000	5
Salary between \$140,001 - \$150,000	8
Salary between \$150,001 – \$160,000	2
Salary between \$160,001 – \$170,000	
Salary between \$170,001 – \$180,000	
Salary between \$180,001 – \$190,000	1
Salary between \$190,001 – \$200,000	1
Salary between \$200,001 - \$210,000	
Salary between \$210,001 – \$220,000	2
Salary between \$220,001 – \$230,000	
Salary between \$230,001 – \$240,000	
Salary between \$240,001 – \$250,000	
Salary between \$250,001 – \$260,000	
Salary between \$260,001 – \$270,000	1
Salary between \$270,001 - \$280,000	

Remuneration paid to the Chief Executive Officer was \$267,776 (base salary) per annum.

92 CITY OF VINCENT

GENDER EQUALITY Report

Gender Pay Gap

The gender pay gap is calculated as the difference between women's and men's average weekly full-time equivalent earnings, as a percentage of men's earnings. The Workplace Gender Equality Agency (WGEA) published base salary and total remuneration median gender pay gaps for private sector employers in Australia with 100 or more employees on 27 February 2024.

The results show:

- 30% of employers have a median gender pay gap between the target range of -5% and +5%.
- 62% of median employer gender pay gaps are over 5% and in favour of men.
- The rest (8%) are less than -5% and in favour of women.
- Across all employers, 50% have a gender pay gap of over 9.1%.

The City of Vincent is at a gender pay gap of 1.05%.

CITY OF VINCENT BASE SALARY BY GENDER				
Female	145 permanent and fixed term staff	Average base salary \$84,921.59		
Male	138 permanent and fixed term staff	Average base salary \$89,444.20		

COV – LEVEL 7 AND ABOVE				
Female	75	50.67%		
Male	73	49.33%		
Total	148	100%		

Women make up 30 per cent of the Executive Management Committee. 46 per cent of Coordinators and 47 per cent of Managers at the City are female.

Vincent is known to be a flexible and family-friendly local government organisation, with 25 per cent of the workforce in part-time roles. This benefit has attracted many staff members across all directorates.

Vincent also offers other flexible arrangements such as a flexible working week (for example, a nine or eight day fortnight) and the ability to work from home.

The 25 per cent part-time arrangements comprise a combination of part-time positions, full-time positions being filled part-time upon return from parental leave, job share arrangements and flexible working arrangement requests to reduce hours.

In 2023/24, Vincent provided 157 career and professional development opportunities (38 per cent) to female staff in the form of secondments and higher duties.



RECORD KEEPING STATEMENT

Transparency and Accountability

In accordance with Section 5.121 of the *Local Government Act 1995*, the City maintains a register of complaints of minor breaches which details:

- Name of council member about whom the complaint is made.
- Name of person who makes the complaint.
- Description of the minor breach that the standards panel finds has occurred.
- Details of action taken.

No entries (upheld complaints) were made on the complaints register for 2023/24. The City recorded nine alleged breaches per the Code of Conduct in 2023/24.

Recordkeeping Plan

The City's current Recordkeeping Plan (RKP 2021033) was approved by the State Records Commission on 16 November 2021. The plan and associated policy and procedures are comprehensive and address all requirements of the State Records Office.

Recordkeeping Systems

A review of all enterprise applications and financial management systems was carried out in line with the Corporate Business Plan. The efficiency and effectiveness of the City's Electronic Document and Records Management System (EDRMS) was reviewed in 2017 and upgraded from HP TRIM to HPE Content Manager. The City is currently reviewing alternative EDRMS options associated with Microsoft 365 and Opus.

Recordkeeping Training

The City's recordkeeping training program includes monthly sessions made available to all staff. The efficiency and effectiveness of this training program is reviewed via feedback from staff attending those sessions. In addition, all new starters are required to complete an induction program conducted by Records staff, to ensure they are aware of their roles and responsibilities with regards to their compliance with the Recordkeeping Plan.

Digital Records Strategy

In 2023/24, the City continued to pursue its digital records strategy aimed at operating in a purely digital environment. The City no longer creates hard copy files.

⁹⁴ CITY OF VINCENT

FREEDOM OF INFORMATION

The City is subject to the provisions of the Freedom of Information Act 1992 (the FOI Act).

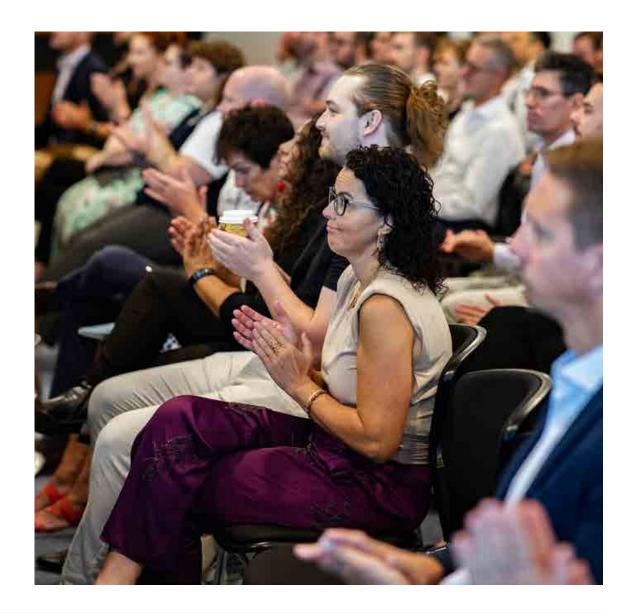
The FOI Act gives the public a general right of access to information held by the City, subject to limitations as set out in Clauses 1 to 15 of Schedule 1 to the Act.

It also provides the right of review in relation to decisions made by the City to refuse access to information applied for under the FOI Act.

Further information is available on the City's website.

In 2023/24, the City received and responded to eight requests under the Act.

The City maintains a public register of applications received, including a summary of records sought and decisions made.



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CEO FOREWORD

I am pleased to present this CEO KPIs Results Report for 2023–2024. In 2023 we farewelled former Mayor Cole and outgoing Councillors and welcomed Mayor Xamon and new Councillors to the City of Vincent.

We managed a smooth Local Government election process and ran a comprehensive induction program for our new Elected Members.

The Council decision making process ran smoothly during this period which reflects the strong collaborative relationship we have between Council and Administrative staff.

We have again successfully reviewed and updated our Integrated Planning and Reporting Framework suite of documents including the Long Term Financial Plan, Corporate Business Plan and Capital Works Program. This comprehensive approach to long and medium term planning helps facilitate a smooth Annual Budget process.

This report demonstrates strong progress on delivering on Council's portfolio of Strategic Projects and Capital Works Program.

We continue to improve our capacity and capability in this area which is well supported by the integration of our Project Management Framework, Contract Management Framework and Community Engagement Framework.

The City of Vincent has a mature approach to long term strategic town planning and we are progressing plans for all our Town Centres. We also have a skilled approach to managing a large and complex range of



planning and building applications and associated development issues.

We have continued to improve our approach to customer service and made big improvements through the successful completion of the Small Business Friendly Approvals Program.

We ramped up our advocacy on major projects and grants and had big wins on funding for Leederville Oval and Robertson Park.

We were also successful in advocacy on road safety – receiving State Government support to drop the speed limit from 50km/h to 40km/h on all our local roads.

Our most protracted local planning issue has been the ongoing operation of two concrete batching plants in Claisebrook.

We successfully advocated to the State Government to initiate the process to establish Improvement Plans on both sites to bring their current land use into line with Council's approved local planning framework for the area.

The City continues to have a robust and continually improving compliance function. This includes continued progress in implementation of our Policy Review Program.

Effective and efficient delivery of our services is underpinned by our Annual Service Delivery Review Program and suite of Team Strategy Houses and Services on a Page. This continues to inform our annual review and update of our Workforce Plan.

We continue to move towards best practice in our financial and systems management which has been validated by our external financial audit and ICT performance audit findings.

The City of Vincent places the highest priority on our approach to sustainability and the environment. Our parks and urban tree canopy are central to this.

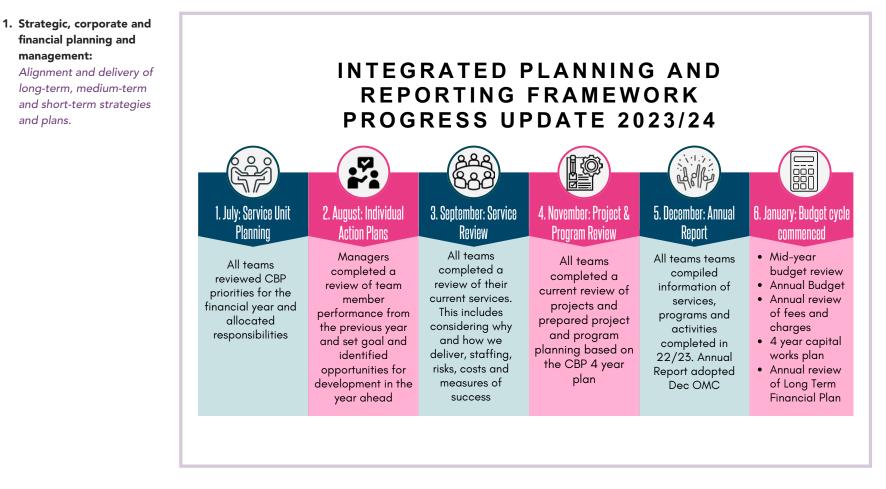
Our ability to protect and grow the urban tree canopy is challenged by loss of mature trees on private property and the devastation caused by Polyphagous Shot-Hole Borer (PSHB). During the past year we have focused our attention on these critical issues which will be a key focus of our work during next financial year.

I would like to acknowledge the strong support and hard work of Mayor Xamon, Council Members and all Vincent staff members for making this a highly productive and successful year.

And I would like to thank and recognise former Mayor Cole, former Deputy Mayor Gontaszewski, Dan Loden and Ross loppolo for their contributions to the City of Vincent and the shared achievements during this review period.

David MacLennan

Strat	egic outcome	Performance criteria	Frequency
1	Strategic, Corporate and Financial Planning and Management		
	Alignment and delivery of long-term, medium-term and short-term strategies and plans	Quality and timeliness of advice and management of the annual Integrated Planning and Reporting Framework update and budget process.	Bi-annual
2	Strategic projects		
2.1	Vincent Underground Power Program.	Strategic Projects delivered in line with project plans and Council decisions.	Quarterly
2.2	Leederville Carpark Redevelopment.		
2.3	Beatty Park Leisure Centre.		
2.4	Robertson Park Development Plan.		
2.5	Banks Reserve Master Plan.		
2.6	Leederville Oval Civic Precinct Master Plan.		
2.7	Britannia North West Reserve Development Plan.		
3	Strategic focus areas		
3.1	Embed Council's new Strategic Community Plan.	Present a report on progress on the strategic focus areas by 30 June 2024.	Bi-annual
3.2	Prepare the Local Planning Scheme and Strategy Review.		
3.3a	Improve customer service experience.		
3.3b	Small Business Friendly Approvals Program.		
3.4	Advocate on major projects particularly Beatty Park 2062 and concrete batching plants.		
3.5	Continue to improve the City's maturity in project and contract management.		
3.6	Improve planning and delivery of Capital Works Program.		
4	Performance of the functions of the CEO		
4.1	Coordinate professional advice and assistance for Council.	Present a report on achievement of the functions of the CEO by 30 June 2024.	Bi-annual
4.2	Facilitate the implementation of council decisions.		
4.3	Manage the effective delivery of local government services, operations and functions.		
4.4	Ensure delegated functions and decisions are managed prudently.		
4.5	Effective management of staff and City resources.		
4.6	Induction and capacity building of new Elected Members following Local Government Election.		



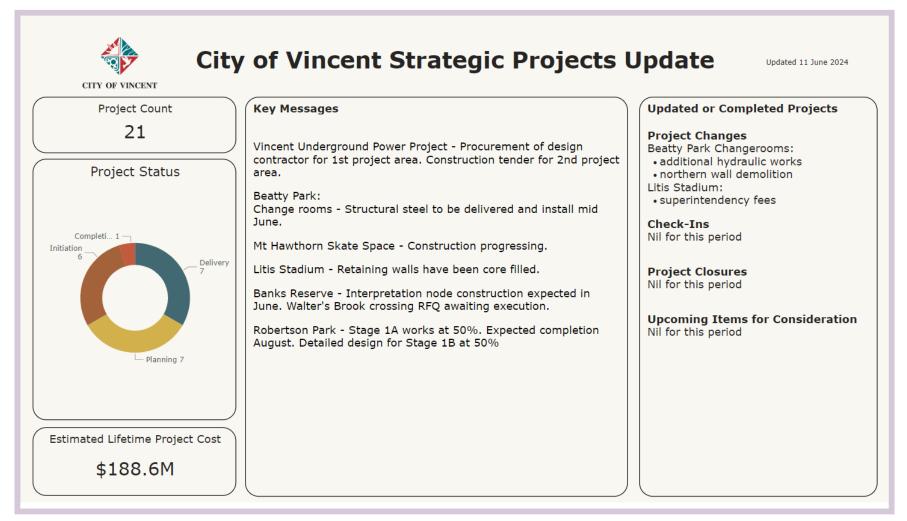
 Strategic, corporate and financial planning and management:

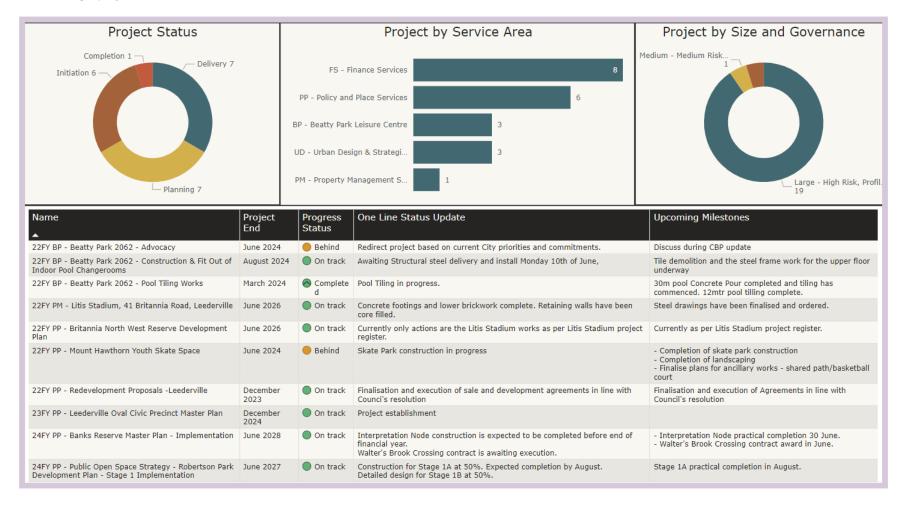
Alignment and delivery of long-term, medium-term and short-term strategies and plans.

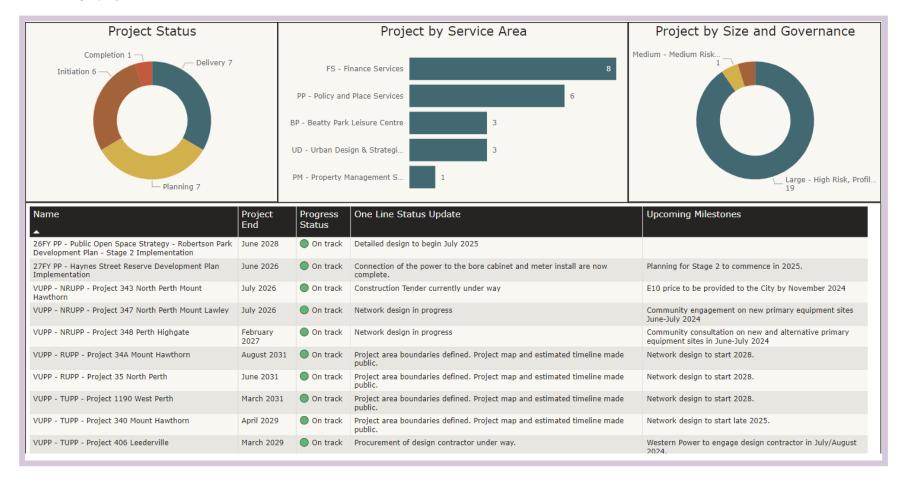
INTEGRATED PLANNING AND REPORTING FRAMEWORK PROGRESS UPDATE 2023/24







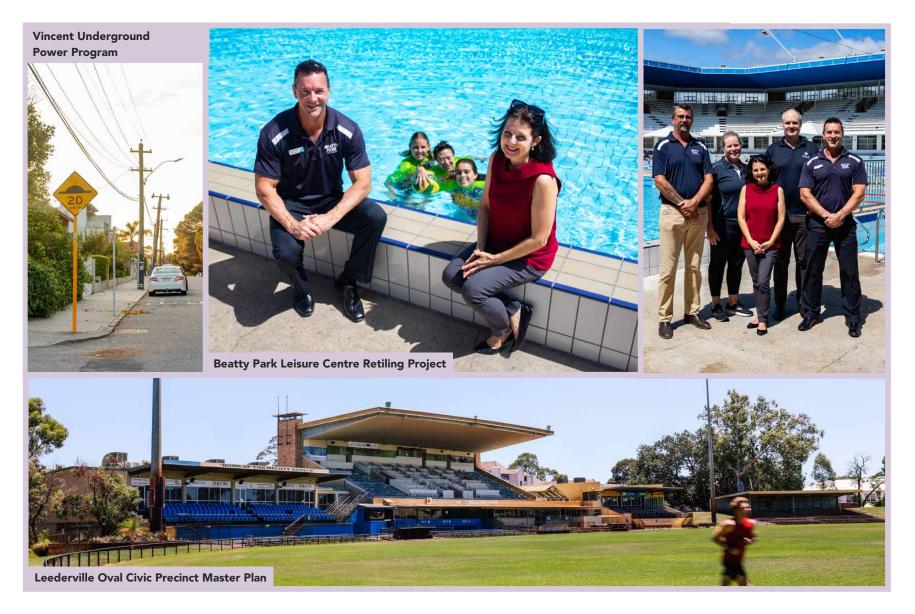




LEEDERVILLE CARPARK REDEVELOPMENT

The Major Land Transaction for the Leederville Carpark Redevelopment was entered into with Hesperia, with the transaction documents signed and sealed by the Mayor and CEO. Hesperia are now contracted to deliver the redevelopment in line with their proposal and Council's Business Plan.





CEO KPIS 2023/24 REPORT

CITY OF VINCENT | 12



3.1 Embed Council's new Strategic Community Plan

As the City's guiding strategic document, all communications refer to the strategic pillars or deliverables of the Strategic Community Plan (SCP) where possible and appropriate.

To ensure the SCP is embedded across the organisation and all staff are aware of the updated plan, a comprehensive communications plan has been rolled out.

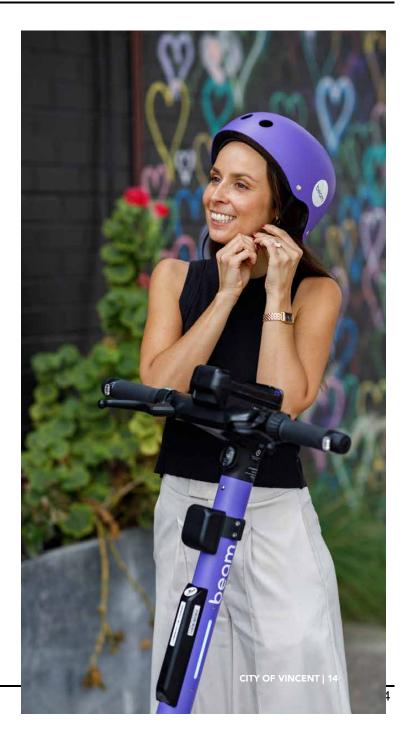
Internal communications activities included:

- Posters outlining key deliverables of the plan distributed to Beatty Park, Library, Administration Building and the Depot.
- SCP's vision and values included on desktop backgrounds of all staff PCs.
- Staff email signature featured SCP.
- SCP published on Vintranet.

External communications activities included:

- News article linking to the SCP on the website.
- Article in the June 2023 e-newsletter distributed to 12,000 subscribers.
- Article in the monthly newspaper advertisement.
- Social media posts.

The SCP has also been and continues to be, referenced in media releases.





3.2 Prepare the Local Planning Scheme and Strategy Review

HOW DID WE GET HERE?

- The State Government's Planning and Development (Local Planning Schemes) Regulations 2015 require a review of the Local Planning Scheme and Strategy (LPS2) every five years.
- The current Local Planning Strategy was endorsed by the Western Australian Planning Commission (WAPC) in November 2016, while LPS2 was gazetted in May 2018.
- The City commenced its review (a Report of Review) of the Strategy and LPS2 in 2022, well in advance of the mandated review period of five years.
- Key outcomes of this Report of Review included:
 - Amended strategy to align with the Strategic Community Plan and address emerging trends.
 - Updating and consolidation of existing strategy actions.
 - LPS2 to provide specific guidance and focus on the future of our town centre areas (see diagram), transit corridors and significant development sites.
- The WAPC considered the Report of Review in August 2022 and identified additional requirements. This included alignment with the State Planning Framework, analysis of dwelling targets, and recommendations for public open space.

WHAT'S INVOLVED?

- Since the findings for the Report of Review were handed down, the City has worked on a number of initiatives for the Strategy including:
 - Developing our own Department of Planning, Lands and Heritage-endorsed methodology to calculate our current and future dwelling yields for the strategy.
 - Synthesising and consolidating 119 individual strategy actions into 40, ranging from advocacy to specific scheme provisions.
 - Advancing the City's position on key and emerging issues with the DPLH including:
 - third party billboard signage
 - the sale and consumption of tobacco products
 - transit corridor development
 - residential character and streetscapes
 - creative land uses
 - dwelling mix and housing affordability
 - sustainability and urban greening
 - public health.

3.2 Prepare the Local Planning Scheme and Strategy Review

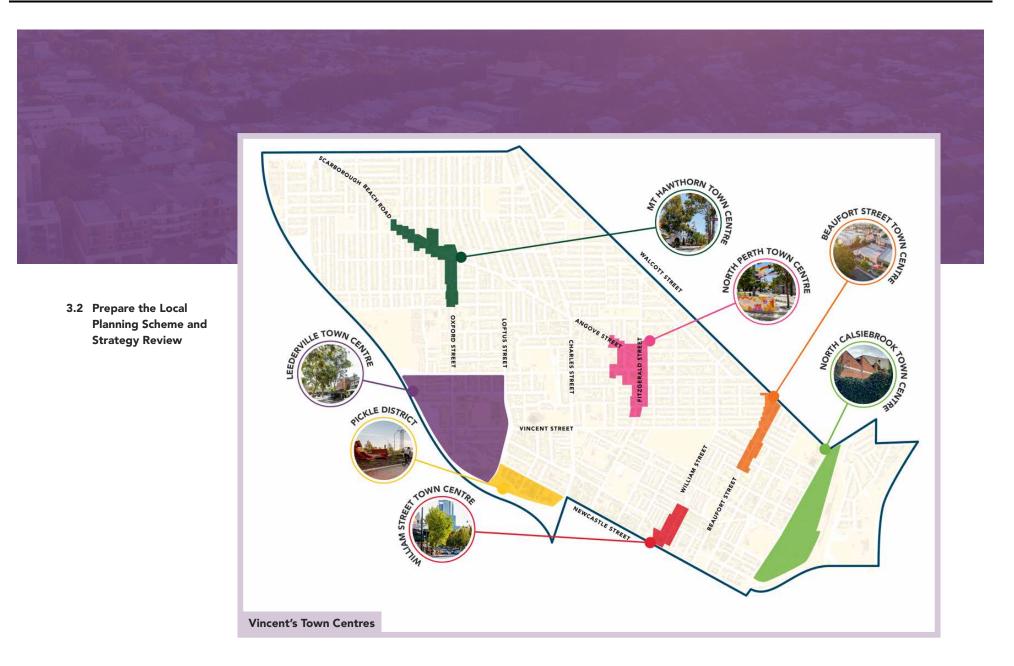
WHAT HAVE WE BEEN DOING?

- Work has begun on the preparation of the draft amended strategy. This has been informed by information collected from past engagement activities undertaken for other projects.
- Early engagement has occurred with Elected Members in relation to key focus areas of the amended strategy. This engagement will continue throughout the preparation of the draft amended strategy.
- Some of the key focus areas of the strategy include:
 - Improving the clarity of the strategy
 - Our amended Strategy will be more reader-friendly. It will be updated to follow best practice guidance by the State Government and designed to ensure the information is clear and accessible.
 - Hierarchy of Activity Centres
 - The State Government's urban consolidation principles for a more sustainable Perth identify a need to increase the amount of infill development. The current strategy lacks clarity on lower-order centres and out-of-centre development. The draft amended strategy would seek to provide a clear identification for its activity centres and establish a framework for its future growth areas that require further planning.
 - Dwelling mix and housing affordability
 - The draft amended strategy would seek to prioritise outcomes which provide mechanisms within the local planning framework to encourage and provide for more diverse housing options.

- Sustainability and urban greening
 - The City has heard from the community about the importance of sustainable design and increasing our tree canopy. The draft amended strategy would seek to go above and beyond the State Government's position on tree canopy provision and tree retention on private land to make our City greener and more liveable.
- Public Health
 - The City has heard from community about the negative public health impacts of tobacco, alcohol and unhealthy food consumption. The amended strategy would seek mechanisms within the planning framework to be put in place to limit their exposure within the community. This will be the first of its kind in Western Australia.

THE JOURNEY AHEAD

- Ongoing Elected Member engagement and a review of the existing framework of the City will help to guide the drafting of the strategy.
- An endorsed draft strategy by Council will be advertised to the community inviting comments to inform if we have got it right before it is determined by the WA Planning Commission.



CEO KPIS 2023/24 REPORT

CITY OF VINCENT | 17



FRESH AIR – YOU'RE WELCOME: SMOKE-FREE TOWN CENTRES PROJECT

Overview:

The City is the first Western Australian Local Government to implement smoke and vape-free environments within its town centres, showing public health leadership and best practice in health and wellbeing.

The project is part of the City's Public Health Plan 2020 – 2025 and aims to reduce environmental smoke from cigarettes and e-cigarettes (vapes) in our town centres.

In November 2022, the project saw parts of North Perth, Mt Hawthorn, Leederville, William Street and Beaufort Street become smoke and vape-free.

Public health leadership:

- **First** WA Local Government to include smoke and vape-free areas within our Local Law.
- **First** WA Local Government to introduce a local planning policy aimed at restricting the sale and promotion of tobacco, smoking related implements or the use of tobacco.
- **Successfully received** two Healthway grants, which supported the delivery of the project.
- **Recognised** as an award worthy project, having been shortlisted for five awards, presented at six conferences and coverage in 11 local news articles.

FRESH AIR – YOU'RE WELCOME: SMOKE-FREE TOWN CENTRES PROJECT

Project highlights:

- Achieved a 42 per cent reduction in people smoking cigarettes in our town centres in just 12 months.
- Education first approach engaging with 3360 residents and visitors at workshops, town centre campaigns, events and reaching over 11,000 people through online campaigns.
- **Widespread support** from 88 per cent of community and businesses, a year into the project.
- **Delivered** five vaping education workshops to Year Six students at Highgate and Kyilla Primary Schools.
- **Collaboration** with 20 businesses, nine pharmacies and seven community services.
- **Engaged** with The Y, Foyer Oxford and Freedom Centre to build capacity and knowledge about vaping, enabling them to educate and support young people.

Priorities for 2024/25:

- Explore opportunities for new smoke and vape-free spaces within the City.
- Deliver smoke and vape-free campaigns in hotspot areas.
- Working further with local businesses to continue to raise awareness.
- Advocate and support other local governments to create smoke and vape-areas.
- E-cigarette (vaping) education will be a priority*.

*Results showed a 52 per cent increase in vaping behaviour (national data shows vaping has nearly tripled between 2019 and 2023).

Quotes from the community

- "I think it's a fantastic idea. It makes the area more enjoyable." (Resident)
- "I love that I can safely walk my kids into Leederville and enjoy a meal without walking through other people's smoke." (Resident)
- "There has been lots of positive feedback from guests as they have enjoyed the terrace being more welcoming, family friendly and activated now that smoking is not permitted there." (The Paddington Ale House owners ARK Group)



3.3a Customer Experience Project

The Customer Experience Project is all about putting customers first and making it easy for our community to do business with us, ensuring they feel welcome and valued.

As part of this project, we need everyone in the organisation to understand the role they play in providing great customer service.

In March 2024, we commenced a light-hearted internal communications campaign to educate and inform Team Vincent about the project. The campaign also aims to educate staff on the Customer Service Charter and the complaint management policy.

The Customer Relations Team scored **97 per cent Customer Effort Score** when customers were asked to rate the statement 'Vincent made it easy for me to ask a question or log a request'.



2023/24 Customer Experience Project Highlights:

- Planning for upgrades to the Customer Service Hub at the Administration Building to improve accessibility for our customers and to make it a more welcoming and inviting space.
- Continuation of the roll out the Customer Request Management system to manage customer enquiries and requests, and improve the customer experience journey.
- Development of a Customer Service Knowledge Base to ensure consistent and accurate information is provided to all customers.
- Improvements to the navigation and layout of the City's website to improve customer experience.
- Small Business Friendly processes embedded through a dedicated small business advisor in the Customer Relations team.

Ongoing measurement and reporting of customer feedback through the Delighted platform enables us to continually monitor and evaluate our customer service delivery across a number of touchpoints.

Customers visiting the Customer Service Hub over the past 12 months gave a Customer Satisfaction Score (CSAT) of 96 per cent for the service received. The satisfaction rating for the previous year was 92 per cent.

3.3a Customer Experience Project

MAKING IT EASIER TO DO BUSINESS WITH US

In 2023, the City provided a letter of support to the State Government through Tourism WA for their bid to attract the Rugby SVNS tournament to Perth. The bid was successful, and it was announced that HBF Park would host the tournament for the next three years with it then potentially moving to Optus Stadium.

A number of teams from Vincent were involved in the event organisation including Health, Building and Compliance, Rangers, Engineering and Marketing and Communications.

As with the FIFA Women's World Cup[™], Vincent provided one single point of contact to ensure a seamless interface between event organisers – World Rugby and Rugby Australia, the venue, and Vincent.

An area of Loton Park was fenced off from early January to allow for turf maintenance and remediation to provide a world-class warm up area for the teams. The week before the Australia Day weekend, Loton park was transformed during the biggest bump-in ever seen there. Twentyfour air-conditioned change room marquees were erected to one side of the warm-up pitch.

The other side of the warm up area was turned into a beach club complete with clubhouse, sand pit, deck chairs, umbrellas and tables an chairs. Food trucks lined the path along the edge of the area providing additional food and beverage options for spectators.

The tournament took place from Friday 26 January to Sunday 28 January 2024, with the final day a sell-out.

Twelve men's and twelve women's teams competed across the weekend.

WA TO HOST AUSTRALIAN-EXCLUSIVE GLOBAL RUGBY EVENT IN 2024 AND 2025

Perth has secured another Australian exclusive for 2024 and 2025 after signing a deal to host the Australian leg of the HSBC SVNS.





CEO KPIS 2023/24 REPORT

CITY OF VINCENT | 22



LITTLE ITALY FESTIVAL

In early June, the City helped create the Little Italy Festival as part of the State Government's celebration of Italian football.

On Saturday 1 June, the car park behind the WA Italian Club and Dorrien Gardens was transformed into an Italian piazza as thousands of attendees celebrated live music, football games and an array of authentic food.

The festival followed a blockbuster match between AC Milan vs. AS Roma at Optus Stadium on 31 May.

HBF Park hosted team open training sessions on the day before the big match, achieving international media coverage.



3.3b Small Business Friendly Approvals Program

MAKING APPROVALS FOR SMALL BUSINESS EASY: STEP BY STEP David MacLennan | LinkedIn

Starting a new business or taking over an existing one should be an exciting time focused on creating new opportunities.

But navigating the planning, building and health requirements can feel like a struggle.

The City of Vincent is committed to supporting small businesses every step of the way throughout the approval journey.

We are here to help your entrepreneurial dreams become a reality.

There are many ways a local government can help small businesses by enhancing their streetscapes.

The City of Vincent supports our local businesses to utilise public spaces to create vibrant places.

We encourage businesses to think outside the box to utilise our streets, town centre parks, and civic squares to engage customers and enhance the streetscape.



3.3b Small Business Friendly Approvals Program We offer up to 11 types of Public Space Activation:

- **1** Alfresco dining
 - 2 Displaying goods
 - 3 Displaying an A-frame sign
 - **4** Cooking on the footpath
 - **5** Organising street entertainment
 - **6** Installing street furniture
 - 7 Affixed eating area furniture
 - **8** Hosting a pop-up parklet
 - 9 Hosting a pop-up eatlet
 - **10** Installing a parklet
 - 11 Installing an eatlet

Where possible, we have made these approvals instant or very fast.

We have also created a simple and centralised system for all the approval procedures involved in starting or taking over a business within the City of Vincent.

From permits and licenses to inspections and compliance, we'll walk businesses through each stage of the process, ensuring that they have the information and resources needed to successfully obtain the necessary approvals. This initiative was a key outcome from the City of Vincent's participation in the Small Business Friendly Approvals (SBFA) Program run by the Small Business Development Corporation (SBDC). Many thanks to everyone involved including our working group members and local businesses who shared their own experiences to help identify improvements to our approvals process.

START YOUR BUSINESS





Small Business Development Corporation

Our ref: D24/3485

David MacLennan Chief Executive Officer City of Vincent PO Box 82 LEEDERVILLE WA 6902

Dear Mr MacLennan

SMALL BUSINESS FRIENDLY APPROVALS PROGRAM 24-MONTH MILESTONE AND FINAL REPORT

I write to acknowledge and congratulate the City on its participation in the *Small Business Friendly Approvals Program* (the Program), and the accomplishments of your team in developing and implementing the bespoke reforms established to improve the operating environment for small businesses in the City of Vincent.

The recently received 24-month milestone report demonstrates the great efforts by staff to attract new investment and make it easier for your small businesses to start, grow and thrive.

Whilst the Vincent Program was delivered during the pandemic, with health orders in place, and at a time that resources were strained across the local government sector, I was always pleased to be updated on the absolute commitment by you and your team to the Program during what at times were trying circumstances.

As reflected in the final report, this determination has continued, with the team achieving a high rate of reform progression or completion, with the remaining actions and tasks informing future work plans.

While it was a small team led by Joslin Colli that developed and drove reform implementation, it is fully appreciated that it required the support and commitment of the entire organisation to achieve this success.

The team's continued focus over the two-year implementation phase has closely aligned and contributed to Streamline WA's whole-of-government objective to improve the way we develop and apply regulation in WA and contribute to creating and supporting a robust small business sector within communities.

> level 2, 140 William Sneet, Perth WA 6000, GPO Box C111, Perth WA 6001 T; 133 140 E; Info@smalbusiness.wa.gov.au smallbusiness.wa.gov.au

City Of Vincent Records

RECEIVED

07 MAY 2024

CTN Re:

REC No

Many initiatives of the City of Vincent, during and post Program delivery to 22 WA local governments, was promoted by the SBDC as best practice case studies. I look forward to continuing to share these achievements and hope we can work together in the future to encourage others to develop and implement innovative practices that benefit small business:

Please pass on my congratulations and thanks to your Approvals Program champions, staff, and Elected Members, on supporting and achieving reform delivery.

Yours sincerely

David Eaton PSM Small Business Commissioner

2 May 2024

CC: Joslin Colli, Chief Governance and Audit Officer and Approvals Program Project Lead.

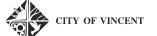


3.3b Small Business Friendly Approvals Program Since the commencement of this program in 2022 during COVID-19, the City has worked to action 263 tasks that were identified in the Small Business Friendly Approval Program Final report. The program was officially completed on the 30 April 2024 with the City submitting its final report having completed 93 per cent of tasks commenced. Focus for the last six months has been around the events process with consolidated information developed for the City's website, improved application form and infographic prepared capturing various elements of an event that may require approval.



3.4 Advocate for major projects





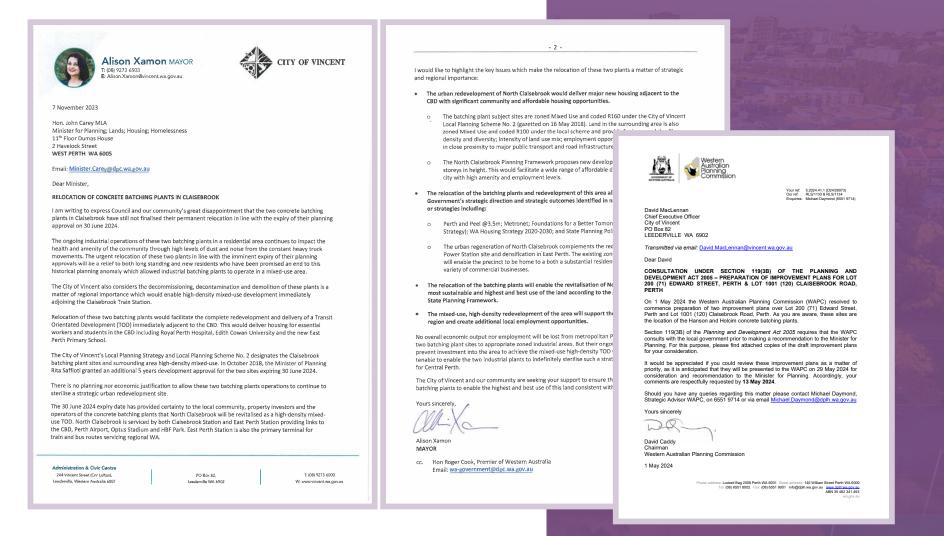
INFORMATION SHEET NORTH CLAISEBROOK CONCRETE BATCHING PLANTS RELOCATION PLAN

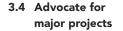
Two multinational concrete companies, currently operating in North Claisebrook, have applied to the State Government for a further seven-year extension to their current planning approvals, which are set to expire on 30 June 2024.

WHY SHOULD BOTH CONCRETE BATCHING PLANTS BE REQUIRED TO RELOCATE AND DIVEST THEIR LAND?

	Planning	Industrial operations, including concrete batching plants, are not permissible under the City of Vincent's planning scheme. The relocation of these plants will open up opportunities for high-density mixed-use development immediately adjoining the CBD.
Ø	Environment	The plants generate noise and dust pollution which impacts adjacent residents. Relocating them to suitable zoned industrial land will alleviate this issue.
	Road Safety	Relocation to suitable zoned industrial land will ensure the large cement trucks are using the heavy vehicle road network – not local residential roads.
	Economic	Relocation will catalyse high density development in North Claisebrook, allowing the area to become a vibrant mixed-use precinct.
	Employment	Extending the current approvals provide no new jobs for the local economy, while relocation will provide jobs in the Claisebrook area within new mixed-use developments.
Ø	Investment	Relocation will ensure new investment into the redevelopment of North Claisebrook and the industrial areas to where they relocate.
Ø	Concrete Supply	New plants in approved industrial areas would be able to supply more environmentally friendly and efficient concrete into the market.
	Market Competition	Extraordinary planning powers should not be used to protect the market share of multinational companies at the expense of their Australian and local competitors. Relocation to zoned industrial land will ensure all industry players are able to compete on price and logistics on a fair playing field.

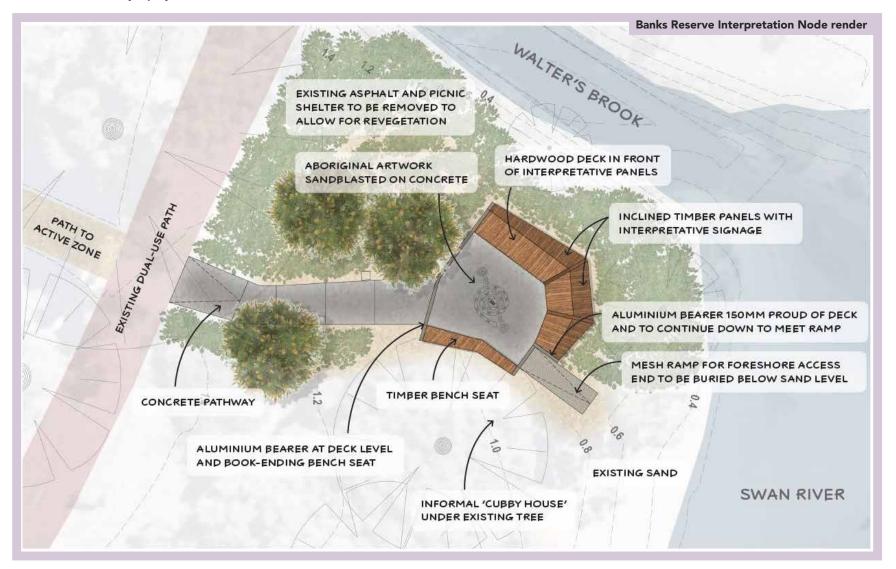
3.4 Advocate for major projects





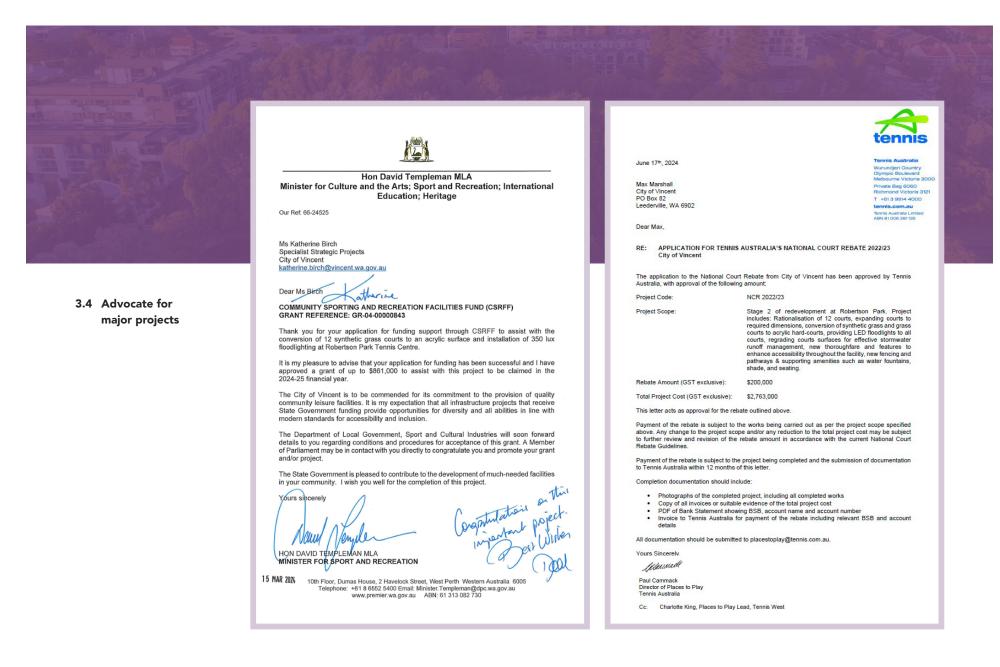
Comments attributed to Planning Minister John Carey: MEDIA RELEASE 27 June 2024 "The Cook Labor Government is committed to moving these plants and supports the WAPC's decision to progress the relocation. Plan set to move concrete batching "The complexities of moving these plants have been extremely challenging to date, with a number of government agencies and the City of Vincent continuing to work with the plant operators to progress relocation. plants from East Perth "The strict conditions imposed set out a clear pathway to relocate these plants and bring the vision for this urban precinct to life, which the community has been strongly advocating for." Concrete batching plants in East Perth have been given a deadline of December 2027 to relocate their operations by the Western Australian Planning Commission (WAPC). · WAPC sets December 2027 deadline for relocation of East Perth's two concrete *ends* batching plants · Improvement plans created over each site to optimise future use of the land · Government supports WAPC decision to provide certainty for local residents Concrete batching plants in East Perth have been given a deadline of December 2027 to relocate their operations by the Western Australian Planning Commission (WAPC). The decision is backed up by the WAPC's creation of two improvement plans - one for each site - in a high-amenity enclave of East Perth. The improvement plans will give government more capacity to enforce the conditions of approval and monitor progress towards relocation. It also ensures the land can be revitalised after decommissioning of the plants, bringing more homes and businesses to well-connected, central location. Today's decision by the WAPC comes with strict deadlines the plants' operators must meet to progress relocation. Rather than support the seven-year extension the operators had applied for, the WAPC instead today approved half that period - three-and-a-half years - along with a time-bound series of conditions which includes: • By 1 July 2025, both operators must lodge a development application for an alternative site and reduce operating hours for the East Perth plants; · A building permit must be lodged within six months of receiving development approval at an alternative site: and By 31 December 2027 at the latest, the East Perth plants must cease operating. The Department of Planning, Lands and Heritage commissioned an independent report by consultancy firm Pracsys which found that closing the plants immediately could create short term "price shocks" in the concrete market which would impact major CBD construction projects. The WAPC's media statement, including a summary of the conditions, is available at https://www.planning.wa.gov.au/news-and-media-statements **CITY OF VINCENT | 31**

3.4 Advocate for major projects





3.4 Advocate for major projects



12 December 2023

Hon David Templeman Dip Tchg BEd MLA Minister for Culture and the Arts; Sport and Recreation; International Education; Heritage Government of Western Australia

Email: Minister.Templeman@dpc.wa.gov.au

Dear Minister,

Sullivan Logistics Stadium: Leederville Oval Upgrade Project

We are pleased to present you with the attached prospectus outling the case for further State Government investment in upgrading the sporting infrastructure at Leederville Oval – recently named Sullivan Logistics Stadium.

The prospectus makes clear that WA lacks a genuine Tier 2 AFL Venue to accommodate Night Football and support the growth of AFLW and Womens WAFL.

We believe that Sullivan Logistics Stadium has the most potential to be developed into this venue now and into the future.

This potential was demonstrated by Leederville Oval hosting the 2022 WAFL grand final with a record crowd of over 16,000 people. The West Coast Eagles have also played at Leederville several times including in the pre-season AFL JLT Series.

Sullivan Logistics Stadium is located next to Leederville's Oxford Street entertainment precinct and has excellent transport links. It is minutes from the Perth CBD and major roads.

Our immediate priorities are 1) upgrading the lighting to broadcast standard to enable televised night games2) replacing the turf and 3) refurbishing parts of the grandstand and toilets.

Our organisations have already committed \$1.2 million for these works.

We are seeking a total of \$5.3 million from the State Government to enable this project to proceed.

This would enable Leederville to become WA's premier Tier 2 venue for Night Football and be ready to host Gather Round games in 2027.

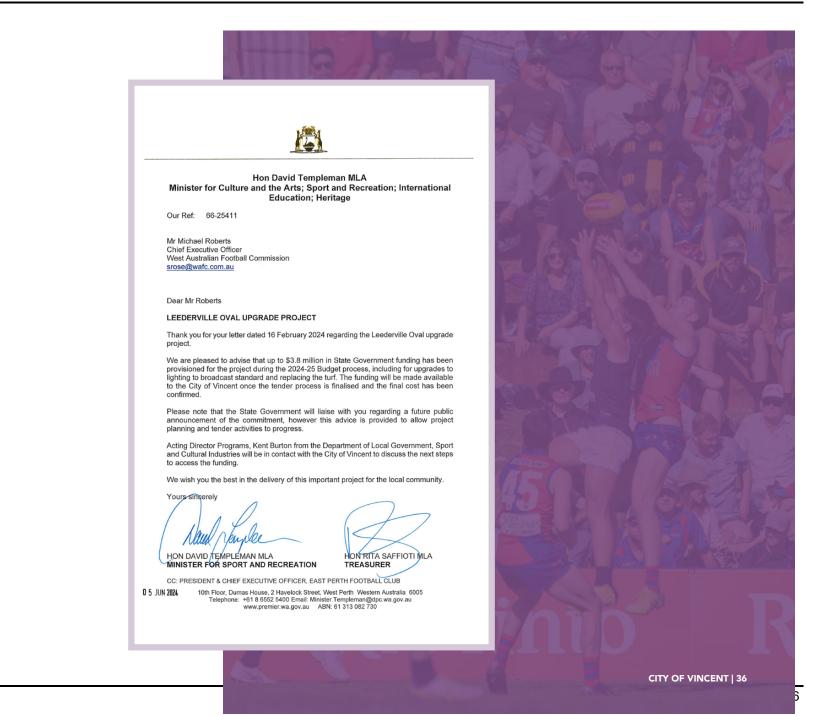
Yours sincerely,



cc. Hon John Carey MLA, Minister for Planning, Lands, Housing, Homelessness & Member for Perth Lanie Chopping, Director General, Department of Local Government, Sport & Cultural Industries

3.4 Advocate for major projects





3.4 Advocate for major projects

3.4 Advocate for major projects







Our ref: D24-4035 24 June 2024

David MacLennan Chief Executive Officer City of Vincent

By email: David.MacLennan@vincent.wa.gov.au

Dear David

RE: SPEED REDUCTION TRIAL PRESENTATION - ROAD SAFETY COUNCIL MEETING 31 MAY 2024

The Road Safety Council (Council) would like to thank you and Luke McGuirk for your presentation of the City of Vincent – Speed Reduction Trial at the recent Council meeting.

On behalf of the Council, I write to congratulate you and your team on the success of the trial and your trieless community engagement over the last few years. The Council is supportive of your pursuit to obtain the same success at the four neighbouring councils and very interested to hear the outcome.

I would like to acknowledge the partnership between the Road Safety Commission, Main Roads Western Australia and other organisations around the Council, that were pleased to be a part of the trial.

We look forward to further opportunities to be involved in similar speed reduction programs.

Xato. Hadia Janes

Yours sincerely

Katie Hodson-Thomas JP ROAD SAFETY COUNCIL CHAIR

> PO Box 6348 East Perth WA 6892 Level 4, 263 Adelaide Terrace, Perth WA 6000 E: council.secretariat@rsc.wa.gov.au W: rsc.wa.gov.au

3.5 Continue to improve the City's maturity in project and contract management

PROJECT MANAGEMENT

The City reviewed the Project Management Framework and adopted it in December 2021.

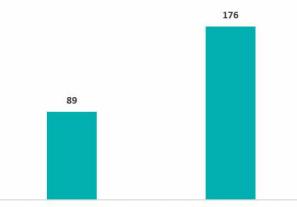
Since then, the City has committed to continuous improvement of the framework.

Milestones completed since:

-	November 2022	Implementation of SharePoint platform for project management.
	February 2023	Internal audit on contract & project management; items identified for improvements.
	November 2023	Rollout of program register in SharePoint.
	February 2024	Audit findings addressed and implemented.

It has been over one year since the SharePoint implementation and the platform has been more extensively used by project managers. This was measured by the number of projects in the system and levels of engagement.

Number of projects in the system



Number of Projects in system - 2023 Number of Projects in system - 2024

3.5 Continue to improve the City's maturity in project and contract management

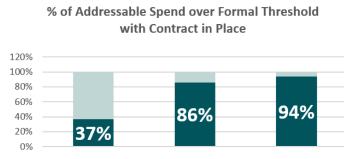
CONTRACT MANAGEMENT

The Contract Management Framework continues to yield excellent outcomes for the City. The City has more contracts in place than ever before, significantly minimising exposure to risk and providing legal and operational safeguards to ensure City interests are protected and outcomes and obligations clearly defined. The approach to contract management is conducted in a consistent manner across all business units, and ongoing monitoring and reporting of contractor performance and KPIs ensures value for money is maintained throughout the life of City contracts.

Milestones completed since:

FY21

April 2023	Implementation of formal legally reviewed City contract templates.
July 2023	Framework updated in line with Purchasing Policy changes, and training conducted for all City
	contract managers.
September 2023	Internal audit on staff compliance with the Contract Management Framework and contracts in place with successful results.
October 2023	Investigations into electronic Contract Management system commenced.
April 2024	Demonstration of an electronic Contract Management System provided to the City.
June 2024	Proposal for electronic Contract Management System submitted to the City for assessment.



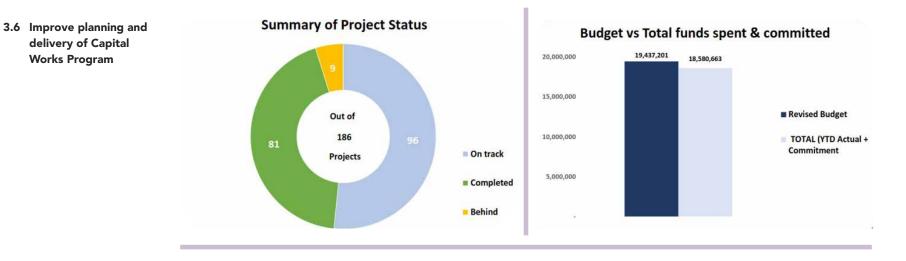
FY22

Contract in Place No Contract in Place

FY23

AUDIT CRITERIA	SCORE		
Contract is/was in place and with in team	100%		
Up-to-date Contract Management Toolkit document	100%		
Evidence of risk management (where applicable)	100%		
Evidence of financial management	100%		
Evidence of performance monitoring and	100%		
relationship management			
Record of kick-off meetings (where applicable)	100%		
Record of client meetings (where applicable)	100%		
Status reporting from the supplier	100%		
Evidence of transition planning (where applicable)	100%		
Evidence of close-out management	100%		
(completed contracts only)	100%		





The City budgeted \$19.8 million of capital works for the period of 1 July 2023 to 30 June 2024. As at 17 June 2024, the City had spent and committed \$18.6 million compared to the prior year total actual spend of \$10.0 million.

Out of 186 projects, 81 projects have been marked as complete and 96 on track for completion.

This represents 96 per cent of budget are showing as actual and committed expenditure.

4.1 Coordinate professional advice and assistance for Council





4.1 Coordinate professional advice and assistance for Council

WHO PLAYS DEFENCE IN YOUR ORGANISATION? David MacLennan | LinkedIn

It is always a good feeling to be on the other side of an external audit!

The same sort of feeling one might have after passing a school or university exam.

A mixed sense of both relief and achievement.

We should talk about the importance of the audit process more than just once a year.

Most organisations, like countries, are vulnerable to attack from external threats and have to manage a dynamic list of both internal and external risks. We all play a role in making our organisations as strong and resilient as possible to manage these risks and protect against potential threats.

The first line of defence is our front-line staff who are responsible for managing operational risks on a daily basis.

The second line of defence is management oversight and monitoring.

The third line of defence is the internal audit program.

4.1 Coordinate professional advice and assistance for Council

The internal auditors may not always be the most popular people in the organisation - often due to a misplaced fear that they are only looking for problems and errors in administration.

But the internal audit program is a great asset to guide continuous improvements in systems, processes and service delivery.

Delivery of quality public services for the community Accountable authority / board / counci Report to Parliament / t community through courts Audit con 3" 4" 211 " line of defence line of defe 3rd line of defence 4th line of defence Risk owner Risk assurance Frontline staff Internal audit Auditor Parliamentary and Coronial Inquiries, regulatory responsible for rersight and General Ø assurance services implementing risk mitigating strategies: ing over management first line of defence and integrity independent initiated reviews internal controls. activities 👩 risk managemen policies reviews and and compliance investigations procedures 6 financial reporting etc. information systems and certifications O culture and ethics Internal governance, controls and risk management activities - Assurance activities - Direct reporting access for Auditor General * - - Internal audit awareness of fourth line of defence activities

The external audit is the fourth line of defence in an organisation.

These lines of defence combine to ensure we deliver high quality services in a transparent, secure and value-for-money way.

The Office of Auditor General (OAG) took over all external audits for local governments in Western Australia several years ago.

We have used the detailed scrutiny of the OAG to drive improvements in our processes and internal control environment.

Our total number of financial audit findings has reduced from 12 in 2021 to two in 2023 with no significant findings reported in 2023.

Like many organisations around the world, cyber security is one of our highest risks.

The OAG completed a Capability Maturity Assessment on us as part of the external information systems audits.

Maturity levels represent a staged path for an organisation's performance and process improvement efforts.

We have moved from Level 2s to Level 3s over the past year in key areas. We are now at a Level 3 for five areas and Level 2 for five areas – and have a clear path towards Level 3 for all areas.

This represents excellent progress for our organisation which is making us a more secure and resilient organisation - and some of our biggest improvements have been in our first two lines of defence.

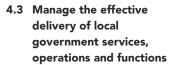




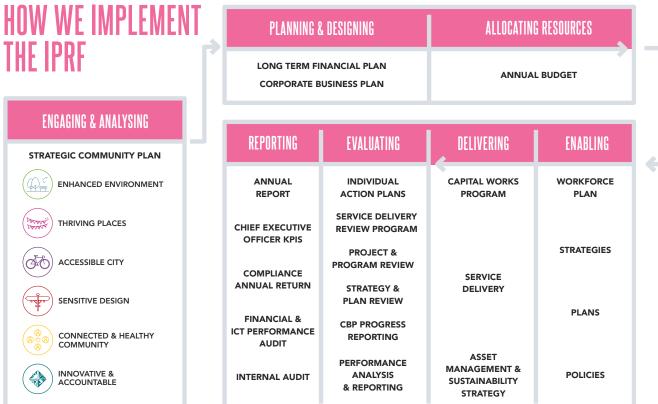
4.2 Facilitate the implementation of **Council decisions**

CEO KPIS 2023/24 REPORT

CITY OF VINCENT | 44









4.3 Manage the effective delivery of local government services, operations and functions

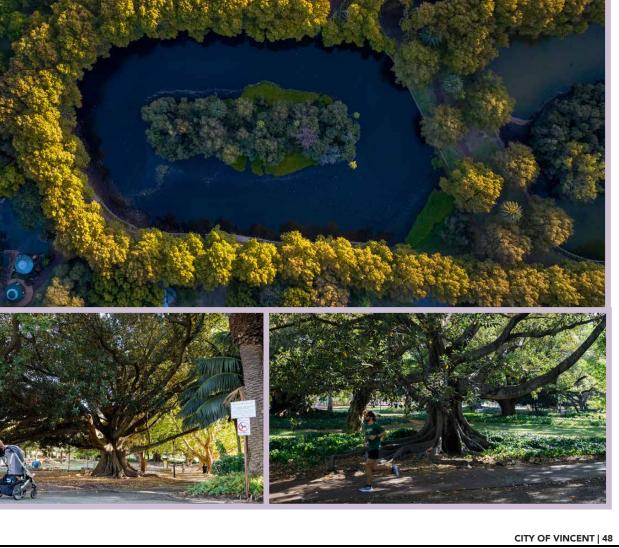


4.3 Manage the effective delivery of local government services, operations and functions

HYDE PARK REFERENCE GROUP

The City of Vincent has established the Hyde Park Reference Group in response to the potential impact of Polyphagous shot-hole borer infested tree removal in Hyde Park.

The reference group provides a forum for Vincent to engage with professional experts, stakeholders and community members to inform and obtain input and guidance into the restoration of tree canopy and associated plantings after treatment works.





4.3 Manage the effective delivery of local government services,		ATEGY & DEVEL VICES SOAP SN		INFRASTRUCTURE & ENVIRONMENT SOAP SNAPSHOT SOAP SNAPS					
operations and functions		18 Sub-servic	es		29 Sub-servic	es		8 Sub-service	25
		76 Service Deliv	eries	1	38 Service Deliv	veries		68 Service Deliv	eries
	Mandatory 41	Non-Mandatory 19	Support Service 16	Mandatory 62	Non-Mandatory 41	Support Service 35	Mandatory 25	Non-Mandatory 25	Support Service 18

CEO KPIS 2023/24 REPORT

4.4 Ensure delegated functions and decisions are managed prudently

OCTOBER 2023

1. EMC adopted Purchasing Limit Procedure.

- 2. Approved insertion of Authority to Approve Purchase Orders within the Register of Delegations, Authorisations and Appointments.
- 3. Purchasing limits.

Procedure Title	Purchasing Limits
Procedure Number	
Responsible Directorate	Strategy and Development
Responsible Team	Corporate Strategy and Governance
Responsible Officer	Executive Manager Corporate Strategy and Governance
Affected Teams/Directorates	All Teams

1. PURPOSE

This procedure provides the process and conditions for the delegation, annual review, and approval of staff purchasing limits.

Example of decisions made under d	lelegated authority	subject to statutor	y timeframes	
Statutory Planning Applications (excluding-JDAP)	YTD 2023/24			Status rating
	Received	Determined / Completed	% Determined within statutory or agreed timeframe	
Total statutory planning applications processed (Includes DAs and planning advice)	191	201		
Development applications (Target: 85% within statutory or agreed timeframes)	159	142	99%	•
Council determination (Target: 85% within statutory or agreed timeframes)		14	100%	•
Delegated auth. Determination (Target: 85% within statutory or agreed timeframes)		128	98%	•



4.5 Effective management of staff and City resources

INDUSTRIAL BARGAINING

For the first time in the State Industrial Relations system, the City has commenced Industrial Bargaining with the Australian Services Union WA. The focus for all parties is to achieve new Agreements that best represent the interest of all employees whilst allowing the City to continue to deliver a high-quality service to our community. Communication will be key. The City has implemented a dedicated intranet page for employees information sessions and designated employee 'communication champions' to discuss bargaining with teams and provide feedback to the Employee Bargaining representatives.

EMPLOYEE VALUE PROPOSITION

Our culture, flexibility and supportive environment continues to be the feedback provided by our new staff members who have joined us in the last 12 months. Communicating the experience of working at Vincent will further attract candidates who are a natural fit and value our benefits for their experience and skills.

The Human Resources team have redesigned our job advertisement templates and benefits page and further focus on interview experience for candidates based on position and requirements. By December 2024, Human Resources will be working with Marketing to develop Working at Vincent videos and promotional materials that will showcase Vincent as an employer of choice.



4.5 Effective management of staff and City resources

PROFESSIONAL AND CAREER DEVELOPMENT

The City provided 17 Coordinators and aspiring leaders with the opportunity to attend the Local Government Professionals Ignite Leadership Program. The three-day program enables those who manage and lead people to develop the competencies required to be successful in their role, while supporting their effective transition to proactive and effective leaders. The course was successful with all participants feeling highly motivated to utilising their new skills and experiences in their roles and recommending the training and career development opportunity to any colleague aspiring to be leaders at the City.

INCLUSIVE WORKPLACE CULTURE

In recognition of outstanding service to the community by a Local Government, the City was awarded Highly Commended Award for Most Accessible Community Awards WA Employment. We pride ourselves on making a difference to those who are of Aboriginal and/or Torres Strait Islander decent or those with a disability. Human Resources continue to attract Aboriginal and Torres Strait Islander school trainees through our traineeship program supported by Maxima. In March 2024, we recruited two Aboriginal and Torres Strait Islander students to take part in our student trainee program located at the Library and Beatty Park Leisure Centre.

In addition, the City implemented an Aboriginal and Torres Strait Islander talent register for Aboriginal people to express their interest in any position at Vincent. A register and advertisements are located in our career website. The intent is to also develop and implement a talent register for those with a disability. Human Resources will continue to work towards their goals and objects as per the City's Reconciliation Action Plan and Access and Inclusion Plan.



4.5 Effective management of staff and City resources

AGEING WORKFORCE

The City continues to reduce workers compensation claims, lost time and productivity through proactive training for leaders and staff on manual handling, injury management, educational sessions focusing on physical and mental health. Human resources and work health and safety staff being present at all locations to monitor compliance and safety processes. Workers' compensation claims are at an all time low, the best we have been in seven years.

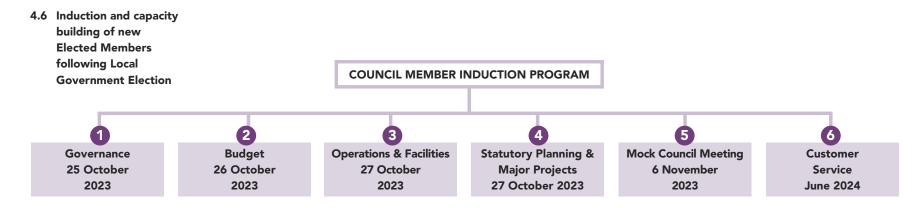
In the coming months, Human Resources will develop an early retirement program to provide avenues for those who are considering retirement whose work is manual, repetitive and labour intensive with a higher likelihood of injury and increased risk of workers compensation claims.

WORKPLACE HEALTH AND SAFETY

Mental health and wellness is an important part of our wellness program at the City. Training and wellness programs include skin checks, health checks, flu vaccinations, Hepatitis A, B and Tetanus vaccinations for eligible staff. Wellness Day event and promotion of our EAP program for staff and Managers are organised throughout the year.

Currently we are reviewing all Workplace Health and Safety management practices and procedures to be presented to Executive Management Committee as of July 2024, preparing for emergency evacuations for all site locations in August 2024, and implementing training such as resilience, difficult conversations and mental health awareness.





CEO KPIS 2023/24 REPORT



GREENTRACK YOUR DEVELOPMENT APPLICATION

Our GreenTrack service offers free access to Life Cycle Assessment (LCA) reports and prioritises the assessment of Single House and Grouped Dwelling development applications where a LCA has been submitted and Environmentally Sustainable Design principles have been incorporated into your design.

ELIGIBLE DEVELOPMENT	+
WHAT IS A LIFE CYCLE ASSESSMENT?	+
RECEIVE A FREE LIFE CYCLE ASSESSMENT	+
LODGING YOUR GREENTRACK APPLICATION	_
We encourage you to hold a pre-lodgement meeting with our Urban Planners before your lodging an application for development approval.	
Once you have confirmed that you are eligible for our GreenTrack priority assessment, please:	
1. Ensure you have all information needed for submission in accordance with our Single House and Grou Dwelling Application Checklist	ped

- 2. Tick the "GreenTrack Priority Assessment" box on the Application for Development Approval Form
- 3. Include your eligible Life Cycle Assessment obtained from a suitably qualified assessor, to the satisfaction of the City.
- 4. Include proof of payment of your Life Cycle Assessment. This will allow the City to reduce your development application fee to subsidise the amount you spent to obtain your Life Cycle Assessment, to a maximum of \$200.00.
- 5. Lodge your application for development approval here.

6. Pay your development application fee at a discounted rate (ordinary fee of your application minus the cost of your LCA).

HOW WE WILL GREENTRACK YOUR APPLICATION

CEO KPIS 2023/24 REPORT



PIA Planning Institute Australia

Climate Change & Resilience Award for Planning Excellence

Environmentally sustainable design of single houses and grouped dwellings City of Vincent & Cerclos WA

AWARD FOR PLANNING EXCELLENCE

The City of Vincent was announced as the winner of the highly acclaimed Climate Change and Resilience category at the Planning Institute of Australia's National Awards for Planning Excellence 2024.

This award recognises at a national level the City's environmentally sustainable design initiatives that have been incorporated in its Built Form Policy.

To encourage uptake of the initiatives, the City partnered with Cerclos (formerly E-tool) to offer a simple to use, accessible and cheaper alternative to other sustainability reports for homes that were available in the market. The result was a Rapid Life Cycle Assessment app that can calculate carbon and water use for a home over its life cycle, and reductions to achieve targets that are aligned with the Built Form Policy.

This has supported a streamlined approval process and the delivery of sustainably designed homes across Vincent.



The City of Vincent and Cerclos took home the Climate Change & Resilience category at the Planning Institute of Australia 2024 Awards for Planning Excellence on Wednesday Σ

Vincent and Cerclos collaborated on a project which addressed the need to incorporate environmentally sustainable design (ESD) principles for single and grouped dwellings cross the suburbs.

As a result, Cerclos released a user-friendly Rapid Life Cycle Assessment app to the market.

The judges commended Vincent and Cerclos for the development of this app which was highly transferable, unique and resulted in tangible outcomes that have improved the performance of smaller-scale and lower value developments.

Find out more about Vincent's work in the ESD space *of https://lnkd.in/g55ut_hh*

Planning Institute of Australia 24,344 followers 1mo • 🐨

The Climate Change & Resilience Award for Planning Excellence 🔶

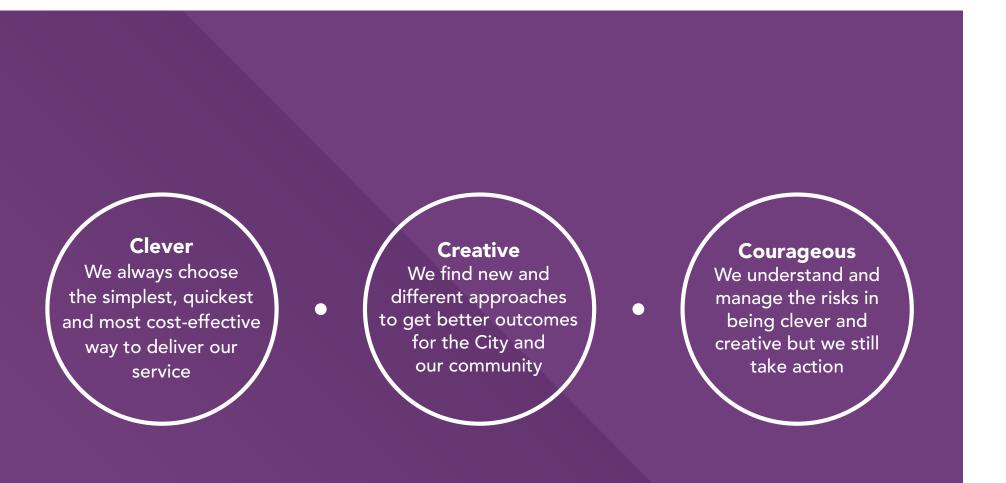
Awarded to...**City of Vincent** & **Cerclos** for their project demonstrating effective collaboration between government and the private sector to address climate change challenges at the development-scale in an affordable and accessible way.

Congratulations!

Read the full citation and see all winners and commendations here: https://lnkd.in/gicnJkxg

#PIAAwards24

Follow







This document can be made available in Braille, large print, audio and electronic formats for people with specific requirements. It can also be made available in other languages upon request.

12 CHIEF EXECUTIVE OFFICER

12.1 Unqualified use of vague words such as 'may' could lead to concern about uses and REVIEW OF POLICY NO. 4.1.31 - PRIVACY MANAGEMENT - WITHDRAWN BY discrete That non the intended.

This report was withdrawn by Administration

Accurately summarise policy information in areas that:

- » Individuals know about already. For example, where they have provided personal information directly by filling out a form; or where a Collection Notice provides the detail.
- » Individuals would expect as common business or administrative practice for a particular transaction or service. For example, using an address for billing purposes or to enable a contractor to perform these services on behalf of the agency.
- » Are common across the agency for all personal information handling. For example, names or contact details.

Step 3. Provide information in layers

Take a layered approach to providing information about how your agency will handle personal information by providing a summary version (the summary Policy) that focuses on what the agency's clients, customers and stakeholders would like to know, with a link to a more complex and detailed Privacy Policy. This is particularly effective in the online environment.

Headings in the summary Policy may vary according to the particular functions and activities of your agency, but often include:

- » Scope describes the range and extent of the Policy, the functions, business units, staff and systems covered by the Policy.
- » Collection of personal information provides the key information about what personal information is collected and why. Focus on areas that are most sensitive or that clients, customers and stakeholders would least expect.
- » Disclosure (sharing) of personal information describes the key uses and disclosures of personal information, the conditions around those disclosures, and why personal information is used or disclosed in this way. This is a good place to mention any overseas disclosures.
- » Requests and choices describes any requests or choices that individuals can make, in relation to the handling of their personal information. For example, a choice to accept or reject cookies on a website, a choice to interact anonymously, or how an individual may request access to or correction of personal information the agency holds about them.
- » How to make a complaint briefly describes how individuals can make a complaint about an alleged interference with their privacy and what the individual may do if they are not satisfied with the outcome.
- » Contact details it may be helpful to provide the details of the agency's Privacy Officer. At a minimum, include a primary office telephone number and a general agency email address that won't change with personnel.

Try to keep the summary Policy to 500 words or less.

12.2 COUNCIL BRIEFING AND ORDINARY MEETING OF COUNCIL DATES FOR 2025

Attachments: 1. Proposed Meeting Cycle - 2025 🕁 🛣

RECOMMENDATION:

That Council:

1. ADOPTS the 2025 monthly cycle of Council Briefings and Ordinary Meetings of Council, each commencing at 6:00pm and held at the City of Vincent Council Chambers, 244 Vincent Street, Leederville, as listed below and shown in the calendar at Attachment 1; and

Council Briefing	Ordinary Meeting of Council
4 February	11 February
4 March	11 March
1 April	8 April
6 May	13 May
10 June	17 June
8 July	15 July
5 August	12 August
2 September	9 September
30 September	7 October
4 November	11 November
2 December	9 December

2. PROVIDES local public notice of the Council Briefing and Ordinary Meeting of Council dates, time and place, as listed in Recommendation 1. above.

PURPOSE OF REPORT:

To approve the meeting dates for Council Briefings and Ordinary Meetings of Council for 2025.

DELEGATION:

The Act does not require a decision of Council to determine the annual meeting dates.

It is orderly and proper to table the dates of the meeting with Council and for the adopted dates to then form part of the information required to be published on the City's website under Regulation 12 of the *Local Government (Administration) Regulations 1996.*

BACKGROUND:

The Local Government Act 1995 (Act) requires that Council meet at least once every three months. Regulation 12 of the Local Government (Administration) Regulations 1996 provides that the Chief Executive Officer must publish on the local government's website the meeting details for Ordinary Council meetings before the beginning of the year in which the meetings are to be held. Consequently, Council are requested to determine its Ordinary Council Meeting dates and times for the next twelve months.

Section 3.1.1 of Council's adopted <u>Governance Framework</u> sets out the frequency and timing for scheduling Council Briefing and Meetings.

The proposed dates for the Council Briefing and Ordinary Meetings for 2025 are detailed above and set out in the Proposed Meeting Cycle - 2025 at **Attachment 1**.

DETAILS:

The proposed 2025 meeting schedule has been prepared with consideration of council recess periods, school holidays, local government elections and budget adoption.

The standard pattern for the proposed 2025 meeting schedule involves holding Council Briefings on the first Tuesday of each month and Ordinary Meetings of Council on the second Tuesday of each month, with a deviation to the June meeting to allow for presentation of the annual budget closer to the end of the financial year. This adjustment ensures that the budget adoption process aligns more closely with the fiscal timelines, allowing for more accurate planning and sufficient time for the preparation of the statutory budget financial statements. It also provides for the scheduling of an additional budget workshop if required by Council.

The determination of Council meeting dates provides the foundation for the City to schedule all other Council and organisational requirements around the calendar, including general council workshops and special budget workshops.

Administration is also able to schedule the timeframes to ensure that appropriate advice is provided to Council so that an informed decision can be made.

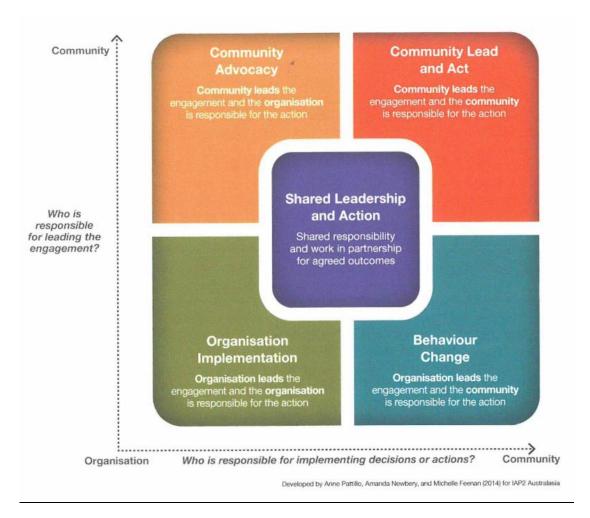
Tuesdays which are not allocated for an Ordinary Meeting of Council, Briefing or Workshop will be reserved for Council professional development with a program to be settled in consultation with Council Members.

The annual financial statements and receipt of the Auditor's Report is an essential component of the Annual Report. In accordance with section 5.27 of the *Local Government Act 1995* the Annual General Meeting of Electors must be held within 56 days of Council's acceptance of the Annual Report.

While it is scheduled that the Annual Report will be presented to the Ordinary Meeting of Council on 11 November 2025, this will be entirely dependent on the receipt of the Audit Report.

Subject to the above, the Annual General Meeting of Electors is tentatively scheduled to be held on Wednesday, 10 December 2025, or Tuesday, 16 December 2025, to commence at 7:00 pm.

CONSULTATION/ADVERTISING:



Shared Leadership and Action

This collaborative arrangement for shared decision-making, management and responsibility for delivery is required to meet shared outcomes.

Tension: The baton changes between project partners at different speeds of action. **Mitigation**: Lots of communication, clear roles and monitoring.

You could support community responses to key community, environmental, economic or social problems or opportunities

Be a stakeholder in the community's process

In accordance with Regulation 12 of the *Local Government (Administration) Regulations 1996,* the Council Briefing and Ordinary Meeting of Council dates will be published in both local newspapers, on the City's website and on the City's notice boards.

LEGAL/POLICY:

Section 5.3 of the Act states:

"Ordinary and Special Council meetings:

- (1) A Council is to hold ordinary meetings and may hold special meetings;
- (2) Ordinary meetings are to be held not more than three months apart; and
- (3) If a Council fails to meet as required by subsection (2) the CEO is to notify the Minister of that failure."

Regulation 12 of the Local Government (Administration) Regulations 1996 states:

- "(1) In this regulation **meeting details**, for a meeting, means the date and time when, and the place where, the meeting is to be held.
- (2) The CEO must publish on the local government's official website the meeting details for the following meetings before the beginning of the year in which the meetings are to be held
 - (a) ordinary council meetings;
 - (b) committee meetings that are required under the Act to be open to members of the public or that are proposed to be open to members of the public.

The Meeting Procedures Local Law 2008 and Council Meeting Procedures Policy provides guidance on the publication of agendas.

RISK MANAGEMENT IMPLICATIONS

Low: The proposed monthly cycle will provide consistency in the sequencing of briefings and meetings and will increase transparency by ensuring financial statements are included in the Council Briefing Agenda.

STRATEGIC IMPLICATIONS:

This is in keeping with the City's *Strategic Community Plan 2022-2032*:

Innovative and Accountable

Our decision-making process is consistent and transparent, and decisions are aligned to our strategic direction.

SUSTAINABILITY IMPLICATIONS:

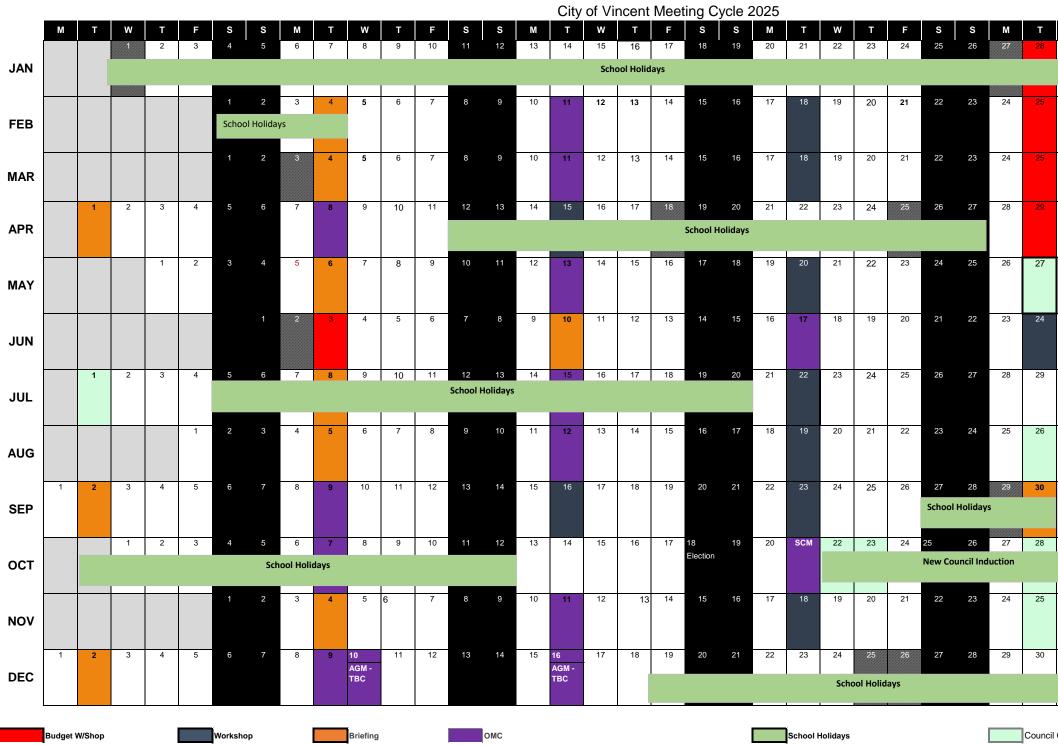
This does not contribute to any environmental sustainability outcomes. This action/activity is environmentally neutral.

PUBLIC HEALTH IMPLICATIONS:

This does not contribute to any public health outcomes in the City's Public Health Plan 2020-2025.

FINANCIAL/BUDGET IMPLICATIONS:

Nil



W	т	F	S	S	М	т
29	30	31				
26	27	28				
26	27	28	29	30	31	
30						
28	29	30	31			
25	26	27	28	29	30	
30	31					
27	28	29	30	31		
29	30	31				
26	27	28	29	30		
31						

Council Capacity Building

Public Holiday

12.3 REPORT AND MINUTES OF THE AUDIT AND RISK COMMITTEE MEETING HELD ON 7 NOVEMBER 2024

Attachments:

- 1. Audit Committee Minutes 7 November 2024 J
- 2. Audit Commitee Attachments Confidential
- 3. Audit Interim Management Letter Financial Audit Confidential
- 4. Audit Management Letter Information Systems Confidential
 - 5. Annual Financial Audit Exit brief Confidential
 - 6. Financial Statements for the year ended 30 June 2024 👲 🕍
- 7. Auditor's Opinion for the year ended 30 June 2024 🗓 🔛

RECOMMENDATION:

That Council:

- 1. RECEIVES:
 - 1.1 The Minutes of the Audit and Risk Committee Meeting of 7 November 2024, at Attachment 1 and Confidential Attachment 2;
 - 1.2 The Auditor's management letters (Financial Audit and Information System Audit) and exit brief, prepared for the year ending 30 June 2024 at Attachment 3, 4 and 5;
 - 1.3 The Audit Opinion for the year ended 30 June 2024 at Attachment 7; and
 - 1.4 The City's Corporate Risk Register;
- 2. ADOPTS the Audited Annual Financial Statements for the year ended 30 June 2024 at Attachment 6;
- 3. APPROVES:
 - 3.1 The updated internal Audit Program 2022/23 2024/25;
 - 3.2 The Fraud and Corruption Risk Register and Control Review Schedule;
 - 3.3 Draft Integrity Framework, which is proposed to replace the Fraud and Corruption Prevention Plan;
 - 3.4 The management actions for the high and extreme risks; and
 - 3.5 Closure of action items noted in the audit log;
- 4. NOTES:
 - 4.1 The alignment of Corporate Risks to risk appetite and tolerance ratings;
 - 4.2 The 2024 Audit and Risk Committee Forward Agenda;
 - 4.3 The Status of the City's Audit Log; and
 - 4.4 That the Audit and Risk Committee meetings will be rescheduled to Wednesday for 2025, and Administration will circulate dates to the Committee for confirmation.

PURPOSE OF REPORT:

To report to Council the proceedings of the Audit and Risk Committee at its meeting held on 7 November 2024 in accordance with clause 2.21(1) of the City's Meeting Procedures Local Law 2008.

DELEGATION:

In accordance with Section 5.22(2) of the *Local Government Act 1995* the minutes of a meeting of a committee are to be submitted to the next ordinary meeting of the council for confirmation.

BACKGROUND:

The City's Audit and Risk Committee is a statutory committee of Council, established in accordance with Section 7.1A of the *Local Government Act 1995*. The role of the Audit Committee is to provide independent advice and assurance to Council over the City's risk management, internal controls, legislative compliance and financial management.

The Audit Committee meets approximately every three months and comprises of up to three external independent members (one of which is the Audit Committee Chair) and four Elected Members.

DETAILS:

The Chairperson managed the order of agenda items for discussion for the convenience of the meeting and visiting representatives of the Officer of the Auditor General.

5.1 Audited Financial Statements and Management letters for year ended 30 June 2024

Representatives from the Office of the Auditor General (OAG) presented the Audit Exit Brief, as included in **Attachment 5**, and outlined matters arising from the audit of the Annual Financial Statements for the year ended 30 June 2024. The Financial Statements and Audit Opinion, signed by the OAG, are included as **Attachment 3** and **Attachment 7**.

During the meeting, the OAG representative requested a change to Note 22 in the Annual Financial Statements to reclassify certain liabilities between current and non-current, in line with the Mindarie Regional Council audited financial statements.

5.2 Internal Audit Program - priority audits for the remainder of Year 3 Audits

The Committee discussed the internal audit plan and expressed support for the planned Year 3 audits.

5.3 Fraud and Corruption Risk Register and Draft Integrity Framework

The report tabled the City's first Fraud and Corruption Risk Register (Register), The Register provides a comprehensive analysis of where the City is most vulnerable to fraud and corruption to prioritise and enhance controls. The Register identifies six fraud risks with medium residual risk rating, these have been included in the Corporate Risk Register.

The report also tabled the Draft Integrity Framework (Framework) that incorporate the key findings from the Register. The Framework emphasises the City's robust internal controls, regular audits and governance systems that are established to prevent, detect and respond to integrity breaches.

5.4 Review of the City's Corporate Risk Register

The report presents the City's Corporate Risk Register (Register), proposed risk management actions for high and extreme risks and alignment of Corporate Risks to Risk Appetite and Tolerance Statements.

5.5 Audit and Risk Committee Meeting Dates 2025

The report proposed four meeting dates for 2025 noting that this would be an election year and a committee would need to be appointed ahead of the completion of the annual Financial Audit.

5.6 Audit Committee - Forward Agenda 2024

The Audit and Risk Committee Forward Agenda (Agenda) is a 'live' document developed in consultation with Committee Members. The Agenda identifies key issues, performance, monitoring and/or reporting requirements scheduled for presentation to the Committee throughout the year

5.7 Review of the City's Audit Log

The report provides an update on the status of all outstanding items in the City's Audit Log. The Audit Log tracks all open audit items from audits and reviews, until closure, and provides a summary of the progress made against the management actions. Five actions were recommended for closure, eight actions remain open with five overdue.

CONSULTATION/ADVERTISING:

Nil.

LEGAL/POLICY:

In accordance with Section 5.22(2) of the *Local Government Act 1995* the minutes of a meeting of a committee are to be submitted to the next ordinary meeting of the council for confirmation.

The Audit and Risk Committee Terms of Reference govern the functions, powers and membership of the Committee.

RISK MANAGEMENT IMPLICATIONS:

Low: It is low risk for Council to consider the report and minutes of the Audit and Risk Committee meeting on 7 November 2024 as the Committee provides advice and assists the Council to fulfil its governance and oversight responsibilities in relation to financial reporting, risk management, internal controls, legislative compliance, ethical accountability, and the internal and external audit functions.

STRATEGIC IMPLICATIONS:

This is in keeping with the City's Strategic Community Plan 2018-2028:

Innovative and Accountable

Our resources and assets are planned and managed in an efficient and sustainable manner.

We are open and accountable to an engaged community.

SUSTAINABILITY IMPLICATIONS:

This does not contribute to any environmental sustainability outcomes. This action/activity is environmentally neutral.

PUBLIC HEALTH IMPLICATIONS:

There are no implications to the priority health outcomes of the City's Public Health Plan 2020-2025.

FINANCIAL/BUDGET IMPLICATIONS:

Nil.



MINUTES

Audit and Risk Committee

7 November 2024

7 NOVEMBER 2024

Table of Contents

1	Introc	luction and Welcome	3
2	Apolo	ogies / Members on Approved Leave of Absence	3
3		rations of Interest	
4	Confi	rmation of Minutes	4
5	Busin	ess Arising	6
	5.1	Audited Financial Statements and Management letters for year ended 30 June 2024	6
	5.2	Internal Audit Program - Priority Audits for the Remainder of Year 3 Audits	73
	5.3	Fraud Risk Register and Draft Integrity Framework	86
	5.4	Review of the City's Corporate Risk Register	150
	5.5	Audit and Risk Committee Meeting Dates 2025	177
	5.6	Audit Committee - Forward Agenda 2024	179
	5.7	Review of the City's Audit Log	
6	Gene	ral Business	182
7	Next	Meeting	182
8	Closu	re	182

7 NOVEMBER 2024

MINUTES OF CITY OF VINCENT AUDIT AND RISK COMMITTEE HELD AS E-MEETING AND ADMINISTRATION AND CIVIC CENTRE 244 VINCENT STREET, LEEDERVILLE ON THURSDAY, 7 NOVEMBER 2024 AT 4.15PM

PRESENT:	Mr George Araj Mr Conley Manifis	Independent External Member (Chair) Independent External Member (electronically)
	Mr Baptiste Isambert	Independent External Member
	Cr Ron Alexander	North Ward
	Cr Alex Castle	North Ward
IN ATTENDANCE:	David MacLennan	Chief Executive Officer
	Rhys Taylor	A/Executive Director Community &
		Business Services
	Joslin Colli	Chief Audit Executive
	Peter Ferguson	Executive Manager Information and Communication Technology
	Emma Simmons	Coordinator Corporate Strategy & Governance
	Punitha Perumal	Office of the Auditor General (Item 5.1 only)
	David Kilgren	Office of the Auditor General (Item 5.1 only)
	Paul Tilbrook	Office of the Auditor General (Item 5.1 only)
	Wendy Barnard	Mayor and Council Support

1 INTRODUCTION AND WELCOME

The Presiding Member, George Araj, declared the meeting open at 4.21pm and read the following Acknowledgement of Country statement:

"The City of Vincent would like to acknowledge the Traditional Owners of the land, the Whadjuk people of the Noongar nation and pay our respects to Elders past, present and emerging".

2 APOLOGIES / MEMBERS ON APPROVED LEAVE OF ABSENCE

Mayor Alison Xamon was an apology for this meeting. Cr Jonathon Hallett was an apology for this meeting.

3 DECLARATIONS OF INTEREST

Conley Manifis declared an impartiality interest. The extent of his interest is that his company is contracted by the Office of the Auditor General to complete external audits.

Baptiste Isambert declared an impartiality interest. The extent of his interest is that he was a contractor with the Office of the Auditor General in the past.

7 NOVEMBER 2024

4 CONFIRMATION OF MINUTES

COMMITTEE DECISION

Moved: Mr Manifis, Seconded: Cr Castle

That the minutes of the Audit and Risk Committee held on 27 June 2024 be confirmed.

CARRIED (5-0)

For: Mr Araj, Mr Manifis, Mr Isambert, Cr Alexander and Cr Castle

Against: Nil

(Cr Hallett was an apology for the Meeting.)

(Mayor Xamon was an apology for the Meeting.)

7 NOVEMBER 2024

NOTE: For the convenience of the meeting the Chairperson brought forward Item 5.1 for discussion and welcomed the representatives from the Office of the Auditor General.

Punitha Perumal, David Kilgren and Paul Tilbrook from the Office of the Auditor General presented the Audit Exit Brief as included in Attachment 3 and outlined matters arising from the audit of the Annual Financial Statements to 30 June 2024.

Following this presentation the Chairperson requested a closed door discussion between Committee Members and the OAG representatives requiring all other parties to leave the meeting.

At 4.39pm all non committee members left the meeting.

At 4.51pm the OAG representatives left the meeting and did not return.

At 4.51pm the non committee members returned to the meeting.

7 NOVEMBER 2024

5 BUSINESS ARISING

5.1 AUDITED FINANCIAL STATEMENTS AND MANAGEMENT LETTERS FOR YEAR ENDED 30 JUNE 2024

Attachments:

- 1. Audit Management Letter Financial Audit Confidential
- 2. Audit Management Letter Information System Confidential
- 3. Annual Financial Audit Exit brief Confidential
- 4. Financial Statements as at 30 June 2024 🗓 🛣
- 5. DRAFT opinion 30 June 2024 🕹 🛣

RECOMMENDATION:

That the Audit and Risk Committee:

- 1. RECEIVES the Auditor's management letters (Financial Audit and Information System Audit) and exit brief, prepared for the year ended 30 June 2024 at Attachments 1, 2 and 3; and
- 2. RECEIVES the Audited Annual Financial Statements for the year ended 30 June 2024 at Attachment 4;
- 3. RECEIVES the Audit Opinion (unsigned) for the year ended 30 June 2024 at Attachment 5; and
- 4. RECOMMENDS to Council the adoption of the Audited Annual Financial Statements for the year ended 30 June 2024.

COMMITTEE DECISION ITEM 5.1

Moved: Mr Manifis, Seconded: Mr Isambert

That the recommendation be adopted.

CARRIED (5-0)

For: Mr Araj, Mr Manifis, Mr Isambert, Cr Alexander and Cr Castle

Against: Nil

(Cr Hallett was an apology for the Meeting.)

(Mayor Xamon was an apology for the Meeting.)

- **NOTE:** At the meeting the OAG requested a change to Note 22 in the Annual Financial Statements, to change the reclassification between current and non-current liabilities, in line with the Mindarie Regional Council audited financial statements.
- **NOTE:** Leave Management Plan to be submitted to next Audit and Risk Committee (ARC), either as part of the Risk Register or as a separate item.
- **NOTE:** Leederville car park update to be provided to next ARC meeting.

7 NOVEMBER 2024

City of Vincent

GENERAL PURPOSE FINANCIAL REPORT for the year ended 30 June 2024



Item 5.1- Attachment 4

7 NOVEMBER 2024

City of Vincent	Financial Report 202
General Purpose Financial Report for the year ended 30 June 2024	
Contents	Page
Statement by Chief Executive Officer	2
Statement of Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6 7
Statement of Financial Activity	7
Notes to the Financial Report	9
Independent Auditor's Report	61

Content Overview

The City of Vincent conducts the operations of a local government with the following community vision:

To be a clever, creative and courageous local government.

Principal place of business: 244 Vincent Street (cnr Loftus Street) Leederville, Western Australia, 6007

Page 1 of 61

Item 5.1- Attachment 4

General Purpose Financial Report

for the year ended 30 June 2024

Local Government Act 1995 Local Government (Financial Management) Regulations 1996

Statement by Chief Executive Officer

The accompanying financial report of the City of Vincent have been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2024 and the financial position as at 30 June 2024.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 15th day of November 2024

laci

Chief Executive Officer

David MacLennan

7 NOVEMBER 2024

City of Vincent

Financial Report 2024

Statement of Comprehensive Income

for the year ended 30 June 2024

		2024	2024	2023
		Actual	Budget	Actua
	Note	\$	\$	
levenue				
Rates	27,2a	42,303,270	42,302,811	40,162,113
Grants, subsidies and contributions	2a	1,892,616	1,498,420	2,084,168
ees and charges	2a	24,465,289	22,143,204	23,293,760
nterest revenue	2a	2,739,828	1,103,000	1,683,84
Other revenue	2a	1,585,336	1,385,434	1,505,709
	-	72,986,339	68,432,869	68,729,59
xpenses				
mployee costs	2b	30,716,334	31,198,096	28,271,96
laterials and contracts		23,055,423	23,046,382	21,363,27
Jtility charges		2,031,663	1,860,315	1,884,194
Depreciation	10a	13,630,524	12,607,088	11,912,700
inance costs	2b	536,983	495,449	545,35
nsurance		701,026	804,195	673,452
Other expenditure		1,291,171	752,098	1,435,609
	-	71,963,124	70,763,623	66,086,552
	-	1,023,215	(2,330,754)	2,643,045
Capital grants, subsidies and contributions	2a	3,370,570	3,703,747	1,724,603
Profit on asset disposals		334,433	704,109	188,773
oss on asset disposals		(227,574)	(47,335)	(744,436
Share of net profit of associates accounted for using				
ne equity method	22	699,586	-	519,536
Revaluation of infrastructure	9a	-	-	(4,389,396
Profit/(Loss) from sale of Catalina Regional Council				
and *		3,292,208	1,666,666	978,043
Change in Equity Local Govt House Trust		841	-	1,843
Profit/(Loss) from sale of shares	-			2,750
	-	7,470,064	6,027,187	(1,718,284
let result for the period	26a	8,493,279	3,696,433	924,76

Items that will not be reclassified subsequently to profit	or loss			
Changes in asset revaluation surplus	17	84,901	-	11,856,050
Total other comprehensive income for the period	17	84,901	_	11,856,050
Total comprehensive income for the period		8,578,180	3,696,433	12,780,811

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

(*) Tamala Park Regional Council changed to Catalina Regional Council from 1 August 2023

Page 3 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

City of Vincent

Financial Report 2024

Statement of Financial Position

as at 30 June 2024

		2024 Actual	2023 Actual
	Note	\$	\$
Assets			
Current assets			
Cash and cash equivalents	3	6,209,612	7,790,270
Trade and other receivables	5	5,248,716	5,122,151
Other financial assets	4a	30,300,000	24,680,000
Inventories	6	1,106,193	1,331,138
Other assets	7a	1,774,051	1,389,404
Assets classified as held for sale	7b	-	843,000
Total current assets		44,638,572	41,155,963
Non-current assets			
Trade and other receivables	5	259,398	203,085
Other financial assets	4b	41,585	40,745
Inventories	6	15,398	41,986
Investment in associate	22	16,862,523	14,962,895
Property, plant and equipment	8	251,075,213	251,184,398
Infrastructure	9	149,258,994	147,996,166
Right of use assets	11a	702,317	-
Intangible assets	12	145	127,197
Other assets	7a	726,798	889,298
Total non-current assets		418,942,371	415,445,770
Total assets	26b	463,580,943	456,601,733
Liabilities			
Current liabilities			
Trade and other payables	13	7,604,532	6,921,787
Other liabilities	14	1,356,688	1,669,040
Lease liabilities	11b	264,318	
Borrowings	15	1,498,010	1,585,417
Employee related provisions	16	5,700,443	5,525,851
Total current liabilities		16,423,991	15,702,095
Non-current liabilities Lease liabilities		424,601	
Borrowings	11	8,676,198	
Employee related provisions	15	592,170	538,130
Total non-current liabilities	10	9,692,969	12,013,835
Total liabilities		26,116,960	27,715,930
Net assets		437,463,983	428,885,803
Equity		110 740 040	110 000 050
Retained surplus		113,742,048	110,933,953
Reserve accounts	30	22,878,829	17,193,645
Revaluation surplus	17	300,843,106	300,758,205
Total equity		437,463,983	428,885,803

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

Page 4 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

City of Vincent

Financial Report 2024

Statement of Changes in Equity for the year ended 30 June 2024

	Note	Retained Surplus \$	Reserve Accounts \$	Revaluation Surplus \$	Total Equity \$
Balance as at 1 July 2022		115,501,376	11,701,461	288,902,155	416,104,992
Comprehensive income for the period Net result for the period		924,761	-	-	924,761
Increase/(decrease) in asset revaluation surplus			_	11,856,050	11,856,050
Total comprehensive income for the period		924,761		11,856,050	12,780,811
Transfers from reserve accounts Transfers to reserve accounts	30 30	2,139,142 (7,631,326)	(2,139,142) 7,631,326	-	
Balance as at 30 June 2023		110,933,953	17,193,645	300,758,205	428,885,803
Balance as at 1 July 2023		110,933,953	17,193,645	300,758,205	428,885,803
Comprehensive income for the period Net result for the period		8,493,279	-	_	8,493,279
Increase/(decrease) in asset revaluation surplus			_	84,901	84,901
Total comprehensive income for the period		8,493,279	-	84,901	8,578,180
Transfers from reserve accounts Transfers to reserve accounts	30	4,522,306	(4,522,306)	-	-
Balance as at 30 June 2024	30	(10,207,490) 113,742,048	10,207,490 22,878,829	- 300,843,106	437,463,983

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

Page 5 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

Financial Report 2024

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Statement of Cash Flows

for the year ended 30 June 2024

		Actual 2024	Budget 2024	Actual 2023
	Note	\$	\$	\$
Cash flows from operating activities				
Receipts				
Rates		41,991,871	42,234,899	40,230,993
Grants, subsidies and contributions		1,892,616	1,687,143	2,084,168
Fees and charges		24,583,619	22,143,204	23,186,841
Interest revenue		2,739,828	1,103,000	1,683,84
Goods and services tax received		4,499,207	-	2,941,746
Other revenue		1,406,384	1,385,434	1,448,570
Total receipts		77,113,525	68,553,680	71,576,159
Payments				
Employee costs		(30,487,702)	(30,898,096)	(28,198,023
Materials and contracts		(22,619,346)	(22,643,453)	(21,722,945
Utility charges		(2,031,663)	(1,860,315)	(1,884,194
Finance costs		(536,983)	(495,449)	(545,351
Insurance paid		(701,026)	(804,195)	(673,452
Goods and services tax paid		(4,238,613)	((3,498,049
Other expenditure		(1,291,171)	(752,098)	(1,435,609
Total payments		(61,906,504)	(57,453,606)	(57,957,623
Net cash provided by operating activities	18b	15,207,021	11,100,074	13,618,536
Cash flows from investing activities				
Payments for financial assets at amortised cost		(5,619,999)	_	(6,180,000
Payments for purchase of property, plant &		(-,)		(-,,
equipment	8a	(7,036,008)	(9,085,484)	(4,986,406
Payments for construction of infrastructure	9a	(7,715,630)	(9,946,016)	(4,916,576
Payments for intangible assets	12	-	(100,000)	-
Capital grants, subsidies and contributions		2,939,888	3,703,747	1,473,209
Proceeds from sale of property, plant & equipment		1,157,453	1,713,000	283,21
Distributions from investments in associates		2,500,000	1,666,666	1,666,668
Proceeds from the sale of shares		-	-	13,750
Net cash (used in) investing activities		(13,774,296)	(12,048,087)	(12,646,140
Cash flows from financing activities				
Repayment of borrowings	29a	(2,886,914)	(1,585,417)	(1,501,876
Payments for principal portion of lease liabilities	29d	(126,469)	(95,000)	(93,992
Proceeds from new borrowings	29a			827,879
Net cash (used in) financing activities		(3,013,383)	(1,680,417)	(767,989
Net increase /(decrease) in cash held		(1,580,658)	(2,628,430)	204,407
Cash at beginning of year		7,790,270	10,182,250	7,585,863
Cash and cash equivalents at the end of the year	18a	6,209,612	7,553,820	7,790,270
-	-		,	,,

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

Page 6 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

City of Vincent

Financial Report 2024

Statement of Financial Activity for the year ended 30 June 2024

Grants, subsidies and contributions 1,892,616 1,498,420 2 Fees and charges 24,465,289 21,103,000 2 Interest revenue 2,738,828 1,103,000 2 Other revenue 4,878,385 1,385,434 2 Share of net profit of associates accounted for using the equity method 22 699,586 1,666,666 Expenditure from operating activities 30,716,334 31,198,096 22 Employee costs 30,716,334 31,680,315 7 Materials and contracts 20,031,663 1,860,315 7 Utility charges 2,031,663 1,860,315 7 Depreciation 13,630,524 12,607,088 1 Insurance 701,026 804,149 1 Other expenditure 1,291,171 752,098 7 Loss on asset disposals 227,574 47,335 1 Loss on revaluation of non-current assets - - - Other expenditure 2 9,513,359 10,283,648 19 Non-cash am	202 Actua
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INANCING ACTIVITIES Infows from financing activities Proceeds from provings 29a Transfers from reserve accounts 30 4,522,306 5,934,019 22 Proceeds from new leases - non cash 29d 815,388 - 5,337,694 5,934,019 22	425,95
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Proceeds from new leases - non cash 29d 815,388 - 5,337,694 5,934,019 2	827,87
Proceeds from new leases - non cash 29d 815,388 – 5,337,694 5,934,019 2	,139,14
5,337,694 5,934,019	· · ·
outflows from financing activities	,967,02
	501,876
Payments for principal portion of lease liabilities 29d (126,469) (95,000)	(93,992
	631,326
	227,194
	,104
Non-cash amounts excluded from financing activities (815,388) –	
Amount attributable to financing activities (8,698,567) (2,281,753) (6,2	260,173

Page 7 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

City of Vincent

Financial Report 2024

Statement of Financial Activity for the year ended 30 June 2024

		2024 Actual	2024 Budget	2023 Actual
	Note	\$	\$	\$
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	28	8,748,419	4,098,614	6,676,946
Amount attributable to operating activities		14,636,068	10,276,334	14,371,831
Amount attributable to investing activities		(7,723,615)	(12,048,087)	(6,040,185)
Amount attributable to financing activities		(8,698,567)	(2,281,752)	(6,260,173)
Surplus/(deficit) after imposition of general rates	28	6,962,305	45,109	8,748,419

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

Page 8 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

Financial Report 2024

City of Vincent

Notes to the Financial Report for the year ended 30 June 2024

Index of Notes to the Financial Report

Note 1	Basis of preparation	10
Note 2	Revenue and expenses	11
Note 3	Cash and cash equivalents	15
Note 4	Other financial assets	16
Note 5	Trade and other receivables	17
Note 6	Inventories	18
Note 7	Other assets	19
Note 8	Property, plant and equipment	20
Note 9	Infrastructure	22
Note 10	Fixed assets	24
Note 11	Leases	26
Note 12	Intangible assets	28
Note 13	Trade and other payables	29
Note 14	Other liabilities	30
Note 15	Borrowings	31
Note 16	Employee related provisions	31
Note 17	Revaluation surplus	33
Note 18	Notes to the statement of cash flows	34
Note 19	Contingent liabilities	36
Note 20	Capital commitments	37
Note 21	Related party transactions	38
Note 22	Investment in associates	40
Note 23	Financial risk management	43
Note 24	Events occurring after the end of the reporting period	46
Note 25	Other Material Accounting Policies	47
Note 26	Function and activity	49

Information required by legislation

Note 27 Rating information	52
Note 28 Determination of surplus or deficit	53
Note 29 Borrowing and lease liabilities	55
Note 30 Reserve accounts	58
Note 31 Trust funds	60

Page 9 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

Financial Report 2024

City of Vincent

Notes to the Financial Report for the year ended 30 June 2024

Note 1. Basis of preparation

The financial report of the City of Vincent which is a Class 2 local government comprises general purpose financial statements which have 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 City to measure any vested improvements at zero cost.

The Local Government (Financial Management) Regulations 1996 provide that: -land and buildings classified as property, plant and equipment; or

-infrastructure; or

-vested improvements that the local government controls

and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment*, which would have required the City to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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.

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 reparted encounts of construction and induitive inspanse of encounters. reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances: the results of which form the basis of making the judgements about carrying amounts 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 - note 8

- Infrastructure note 9 Expected credit losses on financial assets - note 5
- Assets held for sale note 7 Impairment losses of non-financial assets note 8 and 9
- Estimated useful life of intangible assets note 12 Measurement of employee benefits note 16

Fair value hierarchy information can be found in note 25.

The local government reporting entity

All funds through which the City 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. A separate statement of those monies appears at Note 31 to these financial statements.

Initial application of accounting standards During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

AASB 2021-2 Amendments to Australian Accounting Standards Disclosure of Accounting Policies or Definition of Accounting Estimates

This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies)

New accounting standards for application in future years

- ArB 2014/10 Amendments to Australian Accounting Standards will have application to local government in future years:
 ArBS 2014/10 Amendments to Australian Accounting Standards-Sale or Contribution of Assets between an Investor and its Associate or Joint
 - Venture AASB 2020-1 Amendments to Australian Accounting Standards -
 - Classification of Liabilities as Current or Non-current AASB 2021-7c Amendments to Australian Accounting Standards -Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB

 - Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply AASB 2022-5 Amendments to Australian Accounting Standards -Lease Liability in a Sale and Leaseback AASB 2022-6 Amendments to Australian Accounting Standards Non-current Liabilities with Covenants

These amendments are not expected to have any material impact on the

 AASB 2022-10 Amendments to Australian Accounting Standards -Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Control Factorian Sector Entities

 These amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.
 AASB 2023-1 Amendments to Australian Accounting Standards - Suppler Finance Arrangements

These amendments may result in additional disclosures in the case of applicable finance arrangements

Page 10 of 61

7 NOVEMBER 2024

City of Vincent

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 2. Revenue and expenses

(a) Revenue

Contracts with customers Recognition of revenue is dependent on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Timing of revenue recognition
Grants, subsidies and contributions - Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies and contributions -Grants, subsidies or contributions for the construction of non- financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies and contributions -Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	When assets are controlled
Fees and charges - Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Fees and charges - Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	After inspection complete based on a 4 year cycle
Fees and charges - Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Revenue recognised after inspection event occurs
continued on next page					Page 11 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

Financial Report 2024

City of Vincent

Notes to the Financial Report for the year ended 30 June 2024

Note 2. Revenue and expenses (continued)

(a) Revenue (continued)

Fees and charges - Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Output method based on regular weekly and fortnightly period as proportionate to collection service
Fees and charges - Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	On entry or at conclusion of hire
Fees and charges - Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Output method Over 12 months matched to access right
Fees and charges - Fees and charges for other goods and services	Library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Fees and charges - Sale of stock	Beatty Park kiosk	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods
Fees and charges - Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	When assets are controlled
Fees and charges - Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	When claim is agreed

Consideration from contracts with customers is included in the transaction price.

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

continued on next page ...

Page 12 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

City of Vincent

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 2. Revenue and expenses (continued)

(a) Revenue (continued)

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Actual		4	Actua
3,270		42,30)3,27
-		1,89	92,61
9,763		24,46	35,28
6,269		2,73	39,82
5,270		1,58	35,33
			70,57
4,572		76,35	5,90
2,113		40,16	32,11
-			34,16
8,616		23,29	
9,435			33,84
8,702		1,50	05,70
_		1 72	24,60
8,866		70,45	
2024			202
ctual			ctua
stual		A	
φ			
5,075		20	7,92
,470		:	5,33
6,724		14	6,17
.673		49	7,01
5,886			7,39
,828		1,68	
,605		1,21	2,29
,731		29	3,41
5,336		1,50	5,70
,731		295,324 90,110 385,434	90,110 29

continued on next page ...

Page 13 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

City of Vincent

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 2. Revenue and expenses (continued)

(b) Expenses

		2024	2024	2023
		Actual	Budget	Actua
	Note	\$	\$	\$
Auditors remuneration				
- Audit of the annual financial report		104,600	90,000	95,090
 Other services – grant acquittals 		8,500	10,000	12,710
Total Auditors remuneration		113,100	100,000	107,800
Employee costs				
Employee benefit costs		29,977,124	30,412,365	27,701,923
Other employee costs		739,210	785,731	570,045
Total employee costs		30,716,334	31,198,096	28,271,968
Finance costs				
Borrowings Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value	29a	522,264	493,949	544,704
through profit or loss	29d	14,719	1,500	647
Total		536,983	495,449	545,351

Page 14 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

City of Vincent

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 3. Cash and cash equivalents

		2024 Actual	2023 Actual
	Note	\$	\$
Cash at bank and on hand		6,209,612	6,790,270
Term Deposits		-	1,000,000
Total cash and cash equivalents	18a	6,209,612	7,790,270
Held as			
 Unrestricted cash and cash equivalents 		774,095	6,540,000
 Restricted cash and cash equivalents 	18a	5,435,517	1,250,270
Total		6,209,612	7,790,270

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interests.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

Page 15 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

City of Vincent

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 4. Other financial assets

		2024	2023
		Actual	Actual
	Note	\$	\$
(a) Current assets			
Financial assets at amortised cost		30,300,000	24,680,000
Total current financial assets		30,300,000	24,680,000
Financial assets at amortised cost			
Term deposits		30,300,000	24,680,000
		30,300,000	24,680,000
Held as			
- Unrestricted other financial assets at amortised cost		11,500,000	9,500,000
- Restricted other financial assets at amortised cost	18a	18,800,000	15,180,000
Total		30,300,000	24,680,000
(b) Non current assets			
Financial assets at fair value through profit or loss		41,585	40,745
Total non-current financial assets		41,585	40,745
Financial assets at fair value through profit or loss			

ts at fair value through profit or lo Investment in Local Government House Trust - opening balance 40.744 38,902 Movement attributable to fair value increment 841 1,843 Investment in Local Government House Trust - closing balance 41.585 40.745

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 29(a) as self supporting loans. Fair value of financial assets at fair value through profit and loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

- The City 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.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierachy (see Note 25 (i)) due to the observable market rates.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

Financial assets at fair value through profit or loss

- The City has elected to classify the following financial assets at fair value through profit or loss:

 debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
 equity investments which the Council has elected to recognise as fair value gains and losses through profit or loss.

Impairment and risk Information regarding impairment and exposure to risk can be found at Note 23.

Page 16 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

City of Vincent

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 5. Trade and other receivables

		2024	2023
		Actual	Actual
	Note	\$	\$
Current			
Rates outstanding		1,345,454	1,158,205
Sundry debtors		964,500	771,063
GST receivable		574,438	835,032
Receivables for employee related provisions	16	312,429	191,032
Allowance for impairment of receivables		(218,356)	(207,793)
Infringement Debtor		2,920,197	2,975,780
Infringement Debtor impairment allowance		(649,946)	(601,168)
	-	5,248,716	5,122,151

Non-current			
Rates outstanding - pensioners		208,654	131,383
Receivables for employee related provisions	16	50,744	71,702
		259,398	203,085

The carrying amounts of the trade receivables include receivables which are subject to a factoring arrangement. Under the factoring arrangement, the City of Vincent has transferred the relevant receivables to the factor in exchange for cash and is prevented from selling or pledging the receivables, late payment and credit risk has been remained with the City of Vincent, therefore the City continues to recognise the transferred assets in their entirety. The amount repayable under the factoring arrangement is presented as a secured borrowing as other loans at Note 15. The City considers that the held to collect business model remains appropriate for these receivables and continues measuring them at amortised cost.

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade and other receivables Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations as part of the ordinary course of business

Other Receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers including grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

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 City measures them subsequently at amortised cost using the effective interest rate method. Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current

receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 23.

Page 17 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

City of Vincent

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 6. Inventories

	2024	2023
	Actual	Actual
	\$	\$
Current		
Depot	116,874	119,643
Beatty Park Leisure Centre	142,147	67,978
Catalina Park - Developed land and land under construction	847,172	1,143,517
Total current inventories	1,106,193	1,331,138
Non-current		
Catalina Park - Land held for development	15,398	41,986
Total non-current inventories	15,398	41,986

MATERIAL ACCOUNTING POLICIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale

Land held for resale Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

(*) The City recognised its share of Inventory (Catalina Park Land - Developed land and land under construction) based on its equity in Catalina Park Regional Council prospectively as at 30 June 2024.

Page 18 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

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Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 7. Other assets

	2024 Actual	2023 Actual
	Actual \$	Actual \$
7a Other assets		
Other assets - current		
Deposits and Prepayments	637,751	632,217
Lease Incentives	162,500	162,500
Accrued income	973,800	594,687
Total other assets - current	1,774,051	1,389,404
Other assets - non-current		
Lease Incentives	726,798	889,298
Total other assets - non-current	726,798	889,298

7b Non-current assets held for sale

Non-current assets held for sale - current		
Opening Balance	843,000	-
Assets reclassified as held for sale - Land	-	843,000
Less asset sold	(843,000)	-
Total Non-current assets held for sale - current		843,000

Land classified as held for sale In the prior year Council elected to dispose of vacant land on on 25 Sydney Street, North Perth. The property was sold on 25 July 2023.

MATERIAL ACCOUNTING POLICIES

Other current assets Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Non-current assets held for sale Assets are classified as held for sale where the carrying amount will be recovered through a sale rather than continuing use and the asset is available for immediate sale with a sale being highly probable.

Non-current assets classified as held for sale are valued at the lower of the carrying amount and fair value less costs to sell.

The fair value of land and buildings was determined using the sales comparison approach using comparable properties in the area. This is a level 2 measurement as per the fair value heirachy set out in Note 25(i).

Page 19 of 61

Item 5.1- Attachment 4

City of Vincent

Notes to the Financial Report for the year ended 30 June 2024

Note 8. Property, plant and equipment

(a) Movements in balances

		Assets not subject to ope	rating lease	Subject to		Total Property			Plant and equ	ipment	
		Land	Buildings non-speciali sed	operating lease - Buildings non-specialised	Land	Buildings non-specialised	Work in progress	Total Property	Furniture and equipment	Plant and equipment	Total property, plant and equipment
				Actual	Actual	Actual					
	Note	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022		137,470,415	42,534,938	32,032,039	137,470,415	74,566,977	4,801,000	216,838,392	371,644	3,615,199	220,825,235
Additions		-	1,501,374	415,405	-	1,916,779	1,358,738	3,275,517	969,805	741,080	4,986,402
Disposals		-	-	(419,018)	-	(419,018)	-	(419,018)	(4,261)	(252,773)	(676,052)
Revaluation increments /											
decrements)	17	11,494,800	12,400,367	8,946,064	11,494,800	21,346,431	-	32,841,231	-	-	32,841,231
Assets classified as held for sale		(843,000)	-	-	(843,000)	-	-	(843,000)	-	-	(843,000)
Depreciation	10a	-	(2,450,613)	(1,877,775)	-	(4,328,388)	-	(4,328,388)	(281,961)	(998,343)	(5,608,692)
Transfers		-	3,765,217	59,618	-	3,824,835	(4,522,537)	(697,702)	325,071	6,050	(366,581)
Other Movements			-	-	-	-	-	-	25,855	-	25,855
Balance at 30 June 2023		148,122,215	57,751,283	39,156,333	148,122,215	96,907,616	1,637,201	246,667,032	1,406,153	3,111,213	251,184,398
Comprises: Gross balance amount at 30 June 2023 Accumulated depreciation at 30		148,122,215	121,866,752	90,937,436	148,122,215	212,804,188	1,637,201	362,563,604	4,877,919	10,193,747	377,635,270
June 2023		-	(64,115,469)	(51,781,103)	-	(115,896,572)	-	(115,896,572)	(3,471,766)	(7,082,534)	(126,450,872)
Balance at 30 June 2023		148,122,215	57,751,283	39,156,333	148,122,215	96,907,616	1,637,201	246,667,032	1,406,153	3,111,213	251,184,398
Balance at 1 July 2023		148,122,215	57,751,283	39,156,333	148,122,215	96,907,616	1,637,201	246,667,032	1,406,153	3,111,213	251,184,398
Additions		-	2,157,849	387,588	-	2,545,437	2,297,411	4,842,848	54,178	2,138,982	7,036,008
Disposals		-			-	-	-	-	_	(40,825)	(40,825)
Depreciation	10a	-	(3,349,338)	(2,480,611)	-	(5,829,949)	_	(5,829,949)	(317,551)	(956,866)	(7,104,366)
Transfers			812,492	34,002	-	846,494	(877,906)	(31,412)		31,410	(2)
Balance at 30 June 2024		148,122,215	57,372,286	37,097,312	148,122,215	94,469,598	3,056,706	245,648,519	1,142,780	4,283,914	251,075,213
Comprises: Gross balance amount at 30 June 2024 Accumulated depreciation at 30		148,122,215	124,837,095	91,359,026	148,122,215	216,196,121	3,056,706	367,375,042	4,932,097	11,391,070	383,698,209
June 2024			(67,464,809)	(54,261,714)	-	(121,726,523)	-	(121,726,523)	(3,789,317)	(7,107,156)	(132,622,996)
Balance at 30 June 2024		148,122,215	57.372.286	37,097,312	148,122,215	94,469,598	3.056.706	245,648,519	1,142,780	4,283,914	251,075,213

7 NOVEMBER 2024

City of Vincent

Financial Report 2024

7 NOVEMBER 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 8. Property, plant and equipment (continued)

(b) Carrying Amount Measurements

Asset class	Fair value hierachy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair Value - as determined at the la	ast valuation date				
Land	Level 2 & Level 3	Market and Cost Approach	Independent Valuation	June 2023	Sales evidence of similar assets, estimates of replacement cost, residual value.
Buildings - non-specialised	Level 2 & Level 3	Market and Cost Approach	Independent Valuation	June 2023	Estimates of useful life, pattern of consumption, asset condition, residual val and relationship to the assessed remainin service potential of the depreciable amour

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

(ii) Cost

Furniture and equipment	N/A	Cost Approach	Not Applicable	N/A	N/A
Plant and equipment	N/A	Cost Approach	Not Applicable	N/A	N/A

City of Vincent

Notes to the Financial Report for the year ended 30 June 2024

Note 9. Infrastructure

(a) Movements in balances

				Infrastructure		Infrastr	ucture	Other	Infrastructure	
		Infrastructure roads	Infrastructure footpaths	Rights of Way Actual	Infrastructure drainage	Park Development Actual	Car Park Development Actual	Infrastructure Assets	Work in Progress	Tota infrastructure
	Note	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance as at 1 July 2022		107,480,020	20,011,192	8,105,785	16,704,663	10,827,499	3.191.526	7,764,803	1,490,560	175,576,048
Additions		1,679,253	132,434	6,105,765	10,704,003	126.408	3,191,520	654,082	2,324,401	4,916,578
(Disposals)		1,079,235	152,454	_	_	(27,996)	_	(134,830)	2,324,401	(162,826)
Revaluation increments / (decrements) transferred		_	_	_	_	(21,330)	_	(134,030)	_	(102,020)
to revaluation surplus	17	(33,780,224)	9,677,049	(2,823,237)	(3,073,843)	612,276	2,116,251	5,431,771	-	(21,839,957)
Revaluation (loss) / reversals transferred to profit or										
loss		-	-	-	(4,389,396)	-	-	-	-	(4,389,396)
Depreciation	10a	(3,104,214)	(739,137)	(210,251)	(242,402)	(878,904)	(253,760)	(634,988)	-	(6,063,656)
Transfers		853,325	-	-	99,821	77,693	-	268,134	(1,313,743)	(14,770)
Other Movements			-	-	-	-	-	(25,855)	-	(25,855)
Balance at 30 June 2023		73,128,160	29,081,538	5,072,297	9,098,843	10,736,976	5,054,017	13,323,117	2,501,218	147,996,166
Comprises:										
Gross balance amount at 30 June 2023		119,913,889	47,830,426	9,365,258	17,713,864	18,335,136	7,696,229	19,438,546	2,501,218	242,794,566
Accumulated depreciation at 30 June 2023		(46,785,729)	(18,748,888)	(4,292,961)	(8,615,021)	(7,598,160)	(2,642,212)	(6,115,429)	2,001,210	(94,798,400)
Balance at 30 June 2023		73,128,160	29,081,538	5,072,297	9,098,843	10,736,976	5,054,017	13,323,117	2,501,218	147,996,166
Dalance at 50 June 2025		73,120,100	29,001,000	5,072,257	9,090,043	10,730,970	3,034,017	15,525,117	2,301,210	147,990,100
		70 100 100	00 004 500	5 070 007	0.000.040	10 700 070	5 054 047	40,000,447	0 504 040	4 47 000 400
Balance as at 1 July 2023		73,128,160	29,081,538	5,072,297	9,098,843	10,736,976	5,054,017	13,323,117	2,501,218	147,996,166
Additions		3,353,235	131,884	274,018	-	473,285	46,440	1,169,604	2,267,164	7,715,630
(Disposals)	10	(2,025,770)	-		-		(246 750)	(166,769)	-	(166,769)
Depreciation Transfers	10a	(3,025,778) 235,458	(910,599) 64,619	(231,001) 42,343	(177,103)	(939,645) 728,931	(216,750) 50,525	(785,157) 245,715	(1,367,591)	(6,286,033)
Balance at 30 June 2024					8,921,740					140.050.004
balance at 50 June 2024		73,691,075	28,367,442	5,157,657	0,921,740	10,999,547	4,934,232	13,786,510	3,400,791	149,258,994
Comprises:										
Gross balance amount at 30 June 2024		123,502,582	48,026,930	9,681,619	17,713,863	19,537,352	7,793,195	20,521,288	3,400,791	250,177,620
Accumulated depreciation at 30 June 2024		(49,811,507)	(19,659,488)	(4,523,962)	(8,792,123)	(8,537,805)	(2,858,963)	(6,734,778)	-	(100,918,626)
Balance at 30 June 2024		73.691.075	28.367.442	5.157.657	8,921,740	10.999.547	4.934.232	13.786.510	3.400.791	149.258.994

Item 5.1- Attachment 4

Page 29

Page 335

7 NOVEMBER 2024

Financial Report 2024

7 NOVEMBER 2024

City of Vincent

Notes to the Financial Report for the year ended 30 June 2024

Note 9. Infrastructure (continued)

(b) Carrying Amount Measurements

Asset class	Fair value hierachy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair Value - as determined at the last va	luation date				
Infrastructure - roads	Level 3	Cost approach using current replacement cost	Independent Valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - footpaths	Level 3	Cost approach using current replacement cost	Independent Valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Rights of Way	Level 3	Cost approach using current replacement cost	Independent Valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - drainage	Level 3	Cost approach using current replacement cost	Independent Valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Park Development	Level 3	Cost approach using current replacement cost	Independent Valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Car Park Development	Level 3	Cost approach using current replacement cost	Independent Valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Other Infrastructure Assets	Level 3	Cost approach using current replacement cost	Independent Valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of infrastructure using level 3 inputs.

Item 12.3- Attachment 1

Financial Report 2024

7 NOVEMBER 2024

City of Vincent

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 10. Fixed assets

(a) Depreciation

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Building	15 to 80 years
Furniture and equipment	1 to 35 years
Plant and equipment	1 to 27 years
Sealed roads and streets:	
Subgrade structure	not depreciated
Formation	not depreciated
Pavement	60 to 100 years
Seal	
- bituminous seals	20 years
- asphalt surfaces	30 years
Footpaths	5 to 60 years
Water supply and Drainage systems	30 to 120 years
Car park infrastructure:	
Subgrade structure	not depreciated
Other infrastructure	10 to 60 years
Parks infrastructure:	
Reticulation	10 - 40 years
Parks other infrastructure	3 to 80 years
Right of use Asset (plant and equipment)	3 years
Intangible	3 - 5 years

	2023
Actual	Actual
\$	\$

(b) Fully depreciated assets in use

The gross carrying amount of assets held by the City which are currently in use yet fully depreciated are shown in the table below.

592,000	842,600
3,232,652	3,147,074
2,968,619	3,188,520
345,270	345,270
1,141,286	1,718,500
-	559,927
	744,610
8,279,827	10,546,501
	3,232,652 2,968,619 345,270 1,141,286 –

continued on next page ...

Page 24 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

Financial Report 2024

City of Vincent

Notes to the Financial Report for the year ended 30 June 2024

Note 10. Fixed assets (continued)

MATERIAL ACCOUNTING POLICIES

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 City includes the cost of horizontent assets constructed by the City 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 or fair value of the other of acquiribities. 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 City's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

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

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

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

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the City's revaluation policy, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation date consistent with Financial Management Regulation 17A(4).

Reportable Value

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

Revaluation

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government

controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the City.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the City to revalue earlier if it chooses to do so.

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

 (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
 (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

Impairment In accordance with Local Government (Financial Management) Regulations 17A(4C), the City is not required to comply with AASB136 Impairment of Assets to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values. a general decrease in asset values

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Page 25 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

City of Vincent

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 11. Leases

(a) Right of use assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year

		Plant & Equipment	Total
	Note	\$	\$
2023			
Balance at 1 July 2022		90,002	90,002
Additions		23,392	23,392
Depreciation	10a	(113,393)	(113,393)
Balance at 30 June 2023	_	-	-
Gross balance amount at 30 June 2023		382,528	382,528
Accumulated depreciation at 30 June 2023		(382,528)	(382,528)
Balance at 30 June 2023	_	_	-
2024			
Additions		815,388	815,388
Depreciation	10a	(113,071)	(113,071)
Balance at 30 June 2024	_	702,317	702,317
Gross balance amount at 30 June 2024		815,388	815,388
Accumulated depreciation at 30 June 2024		(113,071)	(113,071)
Balance at 30 June 2024		702,317	702,317

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

		2024	2023
		Actual	Actual
	Note	\$	\$
Depreciation on right-of-use assets	10a	(113,071)	(113,393)
Finance charge on lease liabilities	29d	(14,719)	(647)
Short-term lease payments recognised as expense		(126,469)	(93,993)
Total amount recognised in the statement of comprehensive in	come	(254,259)	(208,033)
Total cash outflow from leases		(141,188)	(94,640)

(b) Lease liabilities

Current		264,318	-
Non-current		424,601	-
Total lease liabilities	29d	688,919	-

The City has two leases relating to plant and equipment (Parking Meters and Laptops). The lease term for both is 3 years and has fixed lease payments. The measurement of lease liabilities does not include any future cash outflows associated with leases not yet commenced to which the City is committed.

Secured liabilities and assets pledged as security Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

continued on next page ...

Item 5.1- Attachment 4

Page 33

Page 26 of 61

7 NOVEMBER 2024

Financial Report 2024

City of Vincent

Notes to the Financial Report for the year ended 30 June 2024

Note 11. Leases (continued)

MATERIAL ACCOUNTING POLICIES

Leases At inception of a contract, the City 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 the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the City uses its incremental borrowing rate.

All contracts that are 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

Details of individual lease liabilities required by regulations are provided at Note 29(d).

Right-of-use assets - valuation Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value

Refer to Note 10 for details on the significant accounting policies applying to vested improvements

Right-of-use assets - depreciation Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the City anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.

2024	2023
Actual	Actual
\$	\$

Council as a lessor

Lessor - Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

Less than 1 year	1,192,478	992,184
1 to 2 years	1,062,532	1,007,866
2 to 3 years	1,014,208	894,866
3 to 4 years	881,938	863,011
4 to 5 years	667,258	792,891
> 5 years	774,839	1,467,226
	5,593,253	6,018,044

The City leases buildings to external parties with rentals payable monthly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets.

MATERIAL ACCOUNTING POLICIES

The City as Lesso Upon entering into each contract as a lessor, the City assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to The lesses. All other leases not within this definition are classified as operating leases. Rental income received from operating leases recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the City applies AASB 15 Revenue from Contracts with Customers to allocate the consideration under the contract to each component.

Page 27 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

Financial Report 2024

City of Vincent

Notes to the Financial Report for the year ended 30 June 2024

Note 12. Intangible assets

Intangible assets are as follows:

	2024	2023	
	Actual	Actual	
	\$	\$	
Software			
Non-current			
Computer software development	612,094	612,094	
Less: Accumulated amortisation	(611,949)	(484,897)	
Total software – net book value	145	127,197	
Movements in balances of computer software during the financial year are shown as follows:			
Balance at 1 July	127,197	47,370	
Recognition of computer software	-	206,789	
Amortisation	(127,052)	(126,962)	
Balance at 30 June	145	127,197	
TOTAL INTANGIBLE ASSETS	145	127,197	

Amortisation The estimated useful life of intangible assets is 5 years for the current and prior years.

MATERIAL ACCOUNTING POLICIES

Computer software

Costs associated with maintaining software programmes are recognised as an expense as incurred. Development costs that are directly attributable to the design and testing of identifiable and unique software products controlled by the the City are recognised as intangible assets where the following criteria are met:

- it is technically feasible to complete the software so that it will be available for use;
- management intends to complete the software and use or sell it;
- Intallagement interfus to complete the software and use of senit,
 there is an ability to use or sell the software.
 it can be demonstrated how the software will generate probable future economic benefits;
 adequate technical, financial and other resources to complete the development and to use or sell the software are available; and
- the expenditure attributable to the software during its development can be reliably measured.

Directly attributable costs that are capitalised as part of the software include employee costs and an appropriate portion of relevant overheads.

Capitalised development costs are recorded as intangible assets and amortised from the point at which the asset is ready for use.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within depreciation in the Statement of Comprehensive Income.

Page 28 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

City of Vincent

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 13. Trade and other payables

	2024	2023	
	Actual	Actual \$	
	\$		
Current			
Sundry creditors	170,815	114,850	
Prepaid rates	481,702	528,581	
Contribution Liabilities - Bonds	1,877,948	1,724,336	
Accrued Expenses	5,074,067	4,554,020	
Total current trade and other payables	7,604,532	6,921,787	

MATERIAL ACCOUNTING POLICIES

Financial liabilities are initially recognised at fair value when the City becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City 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 usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

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

Page 29 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

City of Vincent		
Notes to the Financial Report for the year ended 30 June 2024		
Note 14. Other liabilities		
	2024	2023
	Actual \$	Actua
	Ŷ	
(a) Other liabilities Current		
Contract liabilities from contracts with customers - Other	682,729	564,399
Capital grant liabilities from transfers for recognisable non financial assets	673,959	1,104,641
	1,356,688	1,669,040
Reconciliation of changes in contract liabilities Opening balance	564,399	671,324
Additions	682,729	564,399
Revenue from contracts with customers included as a contract liability at the start		
of the period	(564,399)	(671,324
	682,729	564,399
The City expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.		
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	1,104,641	1,356,035
Additions	605,166	669,715
Revenue from capital grant/contributions held as a liability at the start of the period	(1,035,848)	(921,109
	673,959	1,104,641
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	673,959	1,104,641
	673,959	1,104,641
Performance obligations in relation to capital grant/contribution liabilities are satisfied as construction or acquisition of the asset.	project milestones are me	t or completion
MATERIAL ACCOUNTING POLICIES		
Contract Liabilities Contract liabilities represent the the City's obligation to transfer goods or services to a consideration from the customer.	customer for which the	City has receive
Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are re obligations in the contract are satisfied.	ecognised as revenue whe	n the performant
Capital grant/contribution liabilities		tified specificatior

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 25(i)) due to the unobservable inputs, including own credit risk.

Page 30 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

City of Vincent

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 15. Borrowings

			2024			2023	
		Current	Non-current	Total	Current	Non-current	Total
	Note	\$	\$	\$	\$	\$	\$
Secured							
Debentures		1,498,010	8,676,198	10,174,208	1,585,417	11,475,705	13,061,122
Total secured borrowings	29a	1,498,010	8,676,198	10,174,208	1,585,417	11,475,705	13,061,122

Secured liabilities and assets pledged as security Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the City of Vincent.

The City of Vincent has complied with the financial covenants of its borrowing facilities during the 2024 and 2023 years.

MATERIAL ACCOUNTING POLICIES

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

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierachy (see Note 25(i)) due to the unobservable inputs, including own credit risk.

Risk Information regarding exposure to risk can be found at Note 23.

Details of individual borrowings required by regulations are provided at Note 29(a).

Note 16. Employee related provisions

	2024	2023
	Actual	Actual
	\$	\$
(a) Employee related provisions		
Current provisions		
Employee benefit provisions		
Annual leave	3,242,410	2,974,049
Long service leave	2,458,033	2,551,802
	5,700,443	5,525,851
Total current employee related provisions	5,700,443	5,525,851
Non-current provisions		
Annual leave	_	-
Long service leave	592,170	538,130
	592,170	538,130
Total non-current employee related provisions	592,170	538,130
Total employee related provisions	6,292,613	6,063,981
Provision is made for benefits accruing to employees in respect of wages and sal	aries, annual leave and long service lea	ave and associated

on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

continued on next page ...

Page 31 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

City of Vincent

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 16. Employee related provisions (continued)

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows

		2024	2023
	Note	\$	\$
Amounts are expected to be settled on the following basis:			
Less than 12 months after the reporting date		1,345,424	1,212,796
More than 12 months from reporting date		4,947,189	4,851,185
	-	6,292,613	6,063,981
Expected reimbursements of employee related provisions from other WA			
local governments included within other receviables	5	(363,173)	(262,734)

MATERIAL ACCOUNTING POLICIES

Employee benefits
The City's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

Provision is made for the City'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 City'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 statement of financial position

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The City's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the City 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.

Page 32 of 61

Item 5.1- Attachment 4

Financial Report 2024

7 NOVEMBER 2024

City of Vincent

Notes to the Financial Report for the year ended 30 June 2024

Note 17. Revaluation surplus

	2024 Opening Balance	2024 Revaluation Increment	2024 Revaluation (Decrement)	Total Movement on Revaluation	2024 Closing Balance	2023 Opening Balance	2023 Revaluation Increment	2023 Revaluation (Decrement)	Total Movement on Revaluation	2023 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land	146.085.829	_	-	_	146,085,829	134,591,029	11,494,800	_	11,494,800	146,085,829
Revaluation surplus - Buildings - non-specialised	52,971,319	_	_	_	52,971,319	40,570,952	12,400,367	_	12,400,367	52,971,319
Revaluation surplus - Furniture and equipment	206,609	_	-	_	206,609	206,609	-	-	-	206,609
Revaluation surplus - Plant and equipment	2,948,368	-	-	_	2,948,368	2,948,368	_	_	-	2,948,368
Revaluation surplus - Investment in Mindarie Regional Council	4,502,463	84,901	-	84,901	4,587,364	3,647,158	855,305	-	855,305	4,502,463
Revaluation surplus - Investment in Catalina Regional Council *	1,662,415	-	-	-	1,662,415	1,662,944	-	(529)	(529)	1,662,415
Revaluation surplus - Assets subject to operating lease - Buildings non-specialised	8,946,064	-	_	-	8,946,064	_	8,946,064	-	8,946,064	8,946,06
Revaluation surplus - Infrastructure - roads	47,800,541	_	-	_	47,800,541	81,580,765	_	(33,780,224)	(33,780,224)	47,800,54
Revaluation surplus - Infrastructure - footpaths	22,547,750	-	-	-	22,547,750	12,870,701	9,677,049	-	9,677,049	22,547,750
Revaluation surplus - Infrastructure - drainage	-	-	-	-	-	3,073,843	-	(3,073,843)	(3,073,843)	
Revaluation surplus - Infrastructure - other	8,038,872	_	-	-	8,038,872	2,607,101	5,431,771	-	5,431,771	8,038,87
nfrastructure - Rights of Way	2,319,448	-	-	-	2,319,448	5,142,685	-	(2,823,237)	(2,823,237)	2,319,44
nfrastructure - Park Development nfrastructure - Car Park	612,276	-	-	-	612,276	-	612,276	-	612,276	612,27
Development	2,116,251	-	-	_	2,116,251	-	2,116,251	-	2,116,251	2,116,25
-	300.758.205	84.901	_	84,901	300,843,106	288,902,155	51,533,883	(39.677.833)	11,856,050	300.758.20

(*) Tamala Park Regional Council changed to Catalina Regional Council from 1 August 2023

7 NOVEMBER 2024

City of Vincent

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 18. Notes to the statement of cash flows

(a) Reconciliation of cash

For the purposes of the Statement of Cash Flows, cash includes cash on hand and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

		2024 Actual	2024 Budget	2023 Actua
	Note	\$	\$	1
Cash and cash equivalents	3	6,209,612	7,553,820	7,790,270
Restrictions				
The following classes of financial assets have restriction imposed by regulations or other externally imposed requirements which limit or direct the purpose for which resources may be used:				
- Cash and cash equivalents	3	5,435,517	1,700,000	1,250,270
- Financial assets at amortised cost	4	18,800,000	17,839,833	15,180,000
		24,235,517	19,539,833	16,430,270
The restricted financial assets are a result of the followin specific purposes to which the assets may be used:	ng			
Restricted reserve accounts	30	22,878,829	17,839,833	17,193,645
Contract liabilities from contracts with customers	14	682,729	-	564,399
Capital grant liabilities from transfers for recognisable				
non financial assets	14	673,959	1,700,000	1,104,64
Total restricted financial assets		24,235,517	19,539,833	18,862,68

continued on next page ...

Page 34 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

City of Vincent

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 18. Notes to the statement of cash flows (continued)

	2024	2024	2023
	Actual \$	Budget \$	Actual \$
	φ	Ψ	Ψ
(b) Reconciliation of Net Result to Net Cash Provided			
By Operating Activities			
Net result	8,493,279	3,696,433	924,761
Non-cash items:			
Depreciation/amortisation	13,630,524	12,607,088	11,912,706
(Profit)/loss on sale of asset	(106,859)	(656,774)	555,663
Share of profits of associates	(699,586)	-	(519,536)
Loss on revaluation of fixed assets	-	-	4,389,396
Profit/(Loss) from sale of Catalina Regional Council Land `	(3,292,208)	(1,666,666)	(978,043)
Change in Equity Local Govt House Trust	(841)	-	(1,843)
Profit/(Loss) from sale of shares	-	-	(2,750)
Movement in Work-In Progress	-	-	174,560
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables	(182,878)	(179,189)	(578,449)
(Increase)/decrease in inventories	(71,400)	(143,190)	12,407
(Increase)/decrease in other assets	(222,147)	(25,935)	(241,079)
Increase/(decrease) in trade and other payables	682,745	572,054	(271,674)
Increase/(decrease) in employee related provisions	228,632	300,000	73,945
Increase/(decrease) in other liabilities	(312,352)	300,000	(358,319)
Capital grants, subsidies and contributions	(2,939,888)	(3,703,747)	(1,473,209)
Net cash provided by/(used in) operating activities	15,207,021	11,100,074	13,618,536

(*) Tamala Park Regional Council changed to Catalina Regional Council from 1 August 2023

	2024 Actual \$	2023	
		Actual	
		\$	
(c) Undrawn borrowing facilities credit standby arrangements			
Credit card limit	60,000	60,000	
Total amount of credit unused	60,000	60,000	
Total amount of credit unused	60,000	60,0	
Loan facilities			

Loan facilities - current	1,498,010	1,585,417
Loan facilities - non-current	8,676,198	11,475,705
Total facilities in use at balance date	10,174,208	13,061,122

Page 35 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

City of Vincent

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 19. Contingent liabilities

In compliance with the Contaminated Sites Act 2003, the City has listed sites to be possible sources of contamination. Details of those sites are

Mindarie Regional Council (MRC)

The 2021 Mandatory Auditor's Report (MAR) report recommended that further works were required to close out the

following:

The adequacy of the landfill gas monitoring network including confirmation of screening intervals.
Assessment of the potential for off-site migration of landfill gas particularly with relation to preferential pathways.
Ongoing assessment of landfill gas and groundwater as part of an ongoing site management plan to inform long term trends and to

inform the need or otherwise for miligation measures. • The MAR noted further long-term assessment of Perfluoroalkyl and Polyfluoroalkyl Substances (PFAS) (in addition to other Contaminant of Potential Concern (COPCs) in groundwater including arsenic, nickel, ammonia, benzene and pathogens) would be appropriate.

The October 2023 MAR reports on those further investigations completed and provides an update on the conditions of the source site and affected site

The purpose of the 2023 MAR audit was to

- · Confirm that the investigations undertaken adequately characterized the contamination status of the site
- Confirm whether potentially significant risks to human health, the environment or environmental values exist on-site or off-site.
 Confirm whether potentially significant risks to human health, the environment or environmental values exist on-site or off-site.
 Confirm the suitability of the site for the current and proposed land uses.
 Recommend a site classification under the Contaminated Sites Act 2003

The MAR auditor has determined, based on the analysis contained in the assessed reports, that: • Source Site: Remains suitable for ongoing use as a Class II landfill, subject to implementation of a site management plan to prevent exposure to landfill gas, soil and groundwater contamination • Affected Site: Remains suitable for current use as a development "buffer zone". The site is situated to the north of the MRC landfill.

The October 2023 MAR report summary of findings for the Source and Affected sites are listed below:

Source Site: • Soil - No soil investigations were completed in 2021 and 2023

 Groundwater - Groundwater results indicate impact to aquifer immediately below the landfill. Elevated levels of contaminants were above the relevant drinking water guidelines, some also exceeded the criteria for non-potable water use. No COPCs were detected in samples collected from the onsite abstraction bore above the non-potable criteria.

 Landfill gas - The site is considered capable of generating a significant quantity of landfill gases and vapours. Methane was detected a leverate levels in boreholes outside the waste mass and along the northern wall of the landfill. The extraction system appears to be effectively mitigating methane with negligible detections outside of the extraction well network. There are indications of fugitive emissions through damages areas of the cap which would require repair and maintenance

Affected Site:

• Groundwater results indicate some contaminants above the relevant drinking water guidelines but were below criteria for non-potable water uses. Certain COPCs detected above drinking water criteria were considered to be a reflection of natural site conditions • No methane has been recorded in recent events at monitoring wells outside the site boundary.

Site management plan (SMP) A SMP was developed and received by the MRC in May 2020 and updated in May 2022. The SMP was required to provide a management plan for the site to ensure that potential hazards associated with soil, landfill gas, and groundwater contaminants are appropriately managed for the site's continued use as a landfill facility and leachate management. There are no "results" associated with this SMP, it is an ongoing document that continues to evolve to address the comprehensive management of landfill gas and groundwater in light of the most recent information obtained from periodic tests results.

The October 2023 MAR report concludes that: • The auditor is satisfied that the information contained in the reviewed reports, considered as a whole, is sufficient to inform the current site and surrounding site condition and restrictions that may be applicable.

Expectations of concerted effort to improve future reporting and reports to comply with relevant standards and guidelines.
 The assessments were sufficient to define the potential extents and types of contaminated media with an appropriate level of

confidence

Investigation methodologies were sufficient to assess and manage risk.
Ongoing assessment of landfill gas and groundwater as part of an ongoing Site Management Plan should be undertaken to inform long term trends and to inform the need or otherwise for mitigation measures.

The MRC Contaminated Site Approved Auditor recommended that MRC should continue to provide the auditor with updated information as it becomes available (ie at least a 6 monthly update following sampling and annual reporting, plus immediate notification if things change). Communication received on 3 May 2024 stated "as there has been no change in the risk profile and nothing to indicate that restrictions should change, a MAR should be submitted in 2025 following 2 years of monitoring".

Page 36 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

Financial Report 2024

City of	Vincent
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Notes to the Financial Report for the year ended 30 June 2024

Note 20. Capital commitments

	2024	2023 Actual	
	Actual		
	\$	\$	
Capital expenditure commitments			
Contracted for:			
- capital expenditure projects	3,520,938	1,697,460	
- plant & equipment purchases	1,924,683	3,343,010	
Total capital expenditure commitments	5,445,621	5,040,470	
Payable:			
- not later than one year	5,445,621	5,040,470	
Total capital expenditure commitments	5,445,621	5,040,470	

The capital expenditure projects outstanding at the end of the current reporting period represent heavy fleet replacement program, construction of Litis Stadium, tennis centre: multisport courts under the Robertson Park Development Plan and other various projects.

Page 37 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

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Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 21. Related party transactions

	2024	2024	2023
	Actual	Budget	Actual
Note	\$	\$	\$

Fees, expenses and allowances to be paid or reimbursed to elected council members.

Child care expenses		-	2,000	386
Other expenses		25	495	14
Mayor's annual allowance		65,738	65,915	64,938
Deputy Mayor's annual allowance		16,869	16,500	16,234
Meeting attendance fees		224,843	225,770	222,416
Annual allowance for ICT expenses		22,500	22,500	22,500
Travel and accommodation expenses		59	495	280
Total	21b	330,034	333,675	326,768

2023 Actual	2024 Actual	
\$	\$	Note

(b) Key management personnel

Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the City during the year are as follows:

Short-term employee benefits		917,234	850,999
Post-employment benefits		89,585	75,926
Employee - other long-term benefits		1,025	46,713
Council member costs	21a	330,034	326,768
Total	_	1,337,878	1,300,406

Short-term employee benefits These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits These amounts are the current-year's estimated cost of providing for the City's superannuation contributions made during the year.

Other long-term benefits These amounts represent annual leave and long service leave entitlements accruing during the year.

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

continued on next page ...

Page 38 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

City of Vincent

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 21. Related party transactions (continued)

(c) Transactions with related parties

Transactions between related parties and the City are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

	2024	2023	
	Actual	Actual \$	
	\$		
In addition to KMP compensation above the following transactions occurred with related parties:			
Sale of goods and services	87,060	74,859	
Purchase of goods and services	650,181	634,566	
	737,241	709,425	
Investments in associates:			
Distributions received from investments in associates	2,500,000	1,666,668	
	2,500,000	1,666,668	
Amounts payable to related parties:			
Trade and other payables	197,710	207,295	
Polatod partice			

Related parties The City's main related parties are as follows:

i. Key management personnel Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 21(a) and 21(b).

ii. Other Related Parties An associate person of KMP was employed by the City under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the City.

iii. Entities subject to significant influence by the City An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

Page 39 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

Financial Report 2024

City of Vincent

Notes to the Financial Report for the year ended 30 June 2024

Note 22. Investment in associates

(a) Investment in associates

Set out in the table below are the associates of the City. All associates are measured using the equity method. Western Australia is the principal place of business for all associates.

	% of ownership interest	2024 \$	2023 \$
Mindarie Regional Council	8.33	11,719,214	11,059,568
Catalina Regional Council*	8.33	5,143,309	3,903,327
		16,862,523	14,962,895

Mindarie Regional Council

The Mindarie Regional Council was formally constituted in December 1987. The City of Vincent (along with the Cities of Perth, Wanneroo, Joondalup, Stirling and the Towns of Victoria Park and Cambridge) is a member of the Mindarie Regional Council. The primary function of the Regional Council under the constitution agreement is for the orderly and efficient treatment and / or disposal of waste. City of Vincent is a participant in the Mindarie Regional council and has a one twelfth (1/12) equity in the land and assets of the refuse facility as per the constitution agreement (dated 25 November 1996) that recognises the City as a member of the Mindarie Regional Council.

The City's interest in the MRC joint arrangement is represented by the following breakdown of the joint arrangement's financial position (1/12 share). The valuation as shown below is, at the time of preparation of these statements.

	2024	2023	
	Actual \$	Actual \$	
	·	•	
Summarised statement of financial position Other current assets	70,400,000	04.070.440	
	79,426,688	64,273,412	
Total current assets	79,426,688	64,273,412	
Non-current assets	103,118,451	100,324,693	
Total non-current assets	103,118,451	100,324,693	
Other current liabilities	16,570,400	13,956,659	
Total current liabilities	16,570,400	13,956,659	
Non-current liabilities	25,344,186	17,926,636	
Total non-current liabilities	25,344,186	17,926,636	
Net assets	140,630,553	132,714,810	
Reconciliation to carrying amounts			
Opening net assets 1 July	132,714,810	116,021,130	
Changes in members contributions	-	-	
Profit/(Loss) for the period	6,896,935	6,430,026	
Other comprehensive income	1,018,808	10,263,654	
Closing net assets 1 July	140,630,553	132,714,810	
Carrying amount at 1 July	11,059,568	9,668,427	
Net Share of Interests in Mindarie Regional Council	574,745	535,836	
Changes on Revaluation of Non-Current Assets	84,901	855,305	
Carrying amount at 30 June (Based on audited Financials)	11,719,214	11,059,568	
Net Share of Interests in Mindarie Regional Council	574,745	535,836	
Total	574,745	535,836	
continued on next page		Page 40 of 6	

Item 5.1- Attachment 4

7 NOVEMBER 2024

City of Vincent

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 22. Investment in associates (continued)

Catalina Regional Council

The City is a participant (along with the Cities of Perth, Wanneroo, Joondalup, Stirling and the Towns of Victoria Park and Cambridge) in the operations of Tamala Park Regional Council (TPRC) which changed to Catalina Regional Council (CRC) from 1 August 2023. The CRC (formerly TPRC) was created in 2006 to develop approximately 173 hectares of land for sale immediately north of the land leased by the Mindarie Regional Council. The City of Vincent has a one twelfth (1/12) equity in the assets and liabilities of CRC as the operator of the development, and a one twelfth (1/12) share in the asset of the land held for development.

The City's interest in the CRC joint venture is represented by the following breakdown of the joint venture's financial position (1/12 share).

	2024 Actual	2023 Actua
	\$	\$
Summarised statement of financial position		
Other current assets	58,594,820	44,873,314
Total current assets	58,594,820	44,873,314
Non-current assets	3,841,864	2,640,157
Total non-current assets	3,841,864	2,640,157
Other current liabilities	628,116	559,922
Total current liabilities	628,116	559,922
Non-current liabilities	88,862	113,627
Total non-current liabilities	88,862	113,627
Net assets	61,719,706	46,839,922
Reconciliation to carrying amounts		
Opening net assets 1 July	46,839,922	54,515,89
Profit/(loss) for the period	2,556,064	1,001,97
Other comprehensive income	-	(6,353
Changes in members contribution	12,323,720	(8,671,588
Share of associates net profit Closing net assets 1 July	61,719,706	46,839,922
Carrying Amount at 1 July	3,903,327	4,542,99
Proceeds from Sale of Land	6,474,450	3,170,688
and Development Expenses	(3,182,242)	(2,192,645
Proceeds Distribution	(2,500,000)	(1,666,668
Net Share of Interests in Catalina Regional Council - Retained surplus	213,005	83,498
Net Share of Interests in Catalina Regional Council - Members Equity	234,769	(34,007
Net Share of Interests in Catalina Regional Council - Revaluation Surplus	_	(529
Carrying amount at 30 June (Based on audited Financials)	5,143,309	3,903,32
Net Share of Interest in Catalina Regional Council - Retained Surplus	213,005	83,49
Net Share of Interests in Catalina Regional Council - Members Equity	234,769	(34,007
Net Share of Interests in Catalina Regional Council - Revaluation Surplus	-	(529
Net Share of Catalina Land in Catalina Regional Council ¨	(322,933)	(65,790
Total	124,841	(16,828
*) *Tamala Park Regional Council changed to Catalina Regional Council from 1 August 202: **) The City recognised its share of Inventory (Tamala Park Land - Developed land and land		

(**) The City recognised its share of Inventory (Tamala Park Land - Developed land and land under construction -Note 6) based on its equity in Catalina Regional Council as at 30 June 2024.

continued on next page ...

Page 41 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

Financial Report 2024

City of Vincent

Notes to the Financial Report for the year ended 30 June 2024

Note 22. Investment in associates (continued)

MATERIAL ACCOUNTING POLICIES

Investments in associates An associate is an entity over which the City has significant influence, that is it 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 City's share of net assets of the associate. In addition, the City's share of the profit or loss of the associate is included in the City's profit or loss.

Page 42 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

Financial Report 2024

City of Vincent

Notes to the Financial Report for the year ended 30 June 2024

Note 23. Financial risk management

This note explains the City's exposure to financial risks and how these risks could affect the City's future financial performance.

Risk	Exposure arising from	Measurement	Management
	_xpecare arreing rem		
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The City does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The City's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the City to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the City to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents, term deposits, and Treasury bonds held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted average interest rate %	Carrying amounts \$	Fixed interest rate \$	Variable interest rate \$	Non interest bearing \$
2024					
Cash and cash equivalents	4.80%	6,209,612	-	6,205,162	4,450
Financial assets at amortised cost - term deposits	5.24%	30,300,000	30,300,000	-	-
2023					
Cash and cash equivalents	4.17%	7,790,270	1,000,000	6,785,820	4,450
Financial assets at amortised cost - term deposits	4.77%	24,680,000	24,680,000	-	-

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2024 \$	2023 \$
Impact of a 1% movement in interest rates on profit or loss and equity $$	62,052	67,858

(*) Holding all other variables constant

continued on next page ...

Page 43 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

City of Vincent

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 23. Financial risk management (continued)

Borrowings Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The City manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The City does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 29(a).

(b) Credit risk

Trade and Other Receivables The City's major trade and other receivables comprise contractual non-statutory user fees and charges, grants, contributions and reimbursements. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The City manages this risk by monitoring outstanding debt and employing debt recovery policies.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance

The City applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade and other receivables. To measure the expected credit losses, receivables from grants, contributions and reimbursements are separated from other trade receivables due to the difference in payment terms and security.

The expected loss rates are based on the payment profiles of trade and other receivables over a period of 36 months before 1 July 2023 or 1 July 2024 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of users to settle the receivables.

The loss allowance as at 30 June 2024 and 30 June 2023 was determined as follows for trade and other receivables

		More than 30		More than 90	
	0	days	More than 60	days	T . 4 .
	Current	past due	days past due	past due	Tota
	\$	\$	\$	\$	9
June 2024					
de receivables					
pected credit loss	0.22%	1.19%	70.23%	54.60%	
oss carrying amount	495,170	73,855	2,809	392,666	964,500
ss allowance	1,096	876	1,973	214,412	218,357
er receivables					
pected credit loss	10.00%	10.00%	10.00%	24.69%	
oss carrying amount	267,150	137,882	78,909	2,436,256	2,920,197
ss allowance	26,715	13,788	7,891	601,551	649,945
June 2023					
de receivables					
pected credit loss	3.00%	0.00%	0.00%	42.00%	
oss carrying amount	296,165	57	664	474,177	771,063
ss allowance	8,989	-	-	198,804	207,793
er receivables					
pected credit loss	10.00%	10.00%	10.00%	22.00%	
oss carrying amount	157,499	114,820	81,953	2,621,508	2,975,780
	15,750	11.482	8,195	565,740	601,167

continued on next page ...

Page 44 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

City of Vincent

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 23. Financial risk management (continued)

The loss allowances for trade and other receivables as at 30 June reconcile to the opening loss allowances as follows:

	Trade rec	Trade receivables		Other receivables	
	2024 Actual	2023 Actual	2024 Actual	2023 Actual	
	\$	\$	\$	\$	
Opening loss allowance as at 1 July Increase in loss allowance recognised in profit or loss during the	207,794	218,023	601,167	456,872	
year	10,563	(10,229)	150,587	314,415	
Receivables written off during the year as uncollectible	-	-	(101,809)	(170,120)	
Closing loss allowance at 30 June	218,357	207,794	649,945	601,167	

Trade and other receivables are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the City, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on rates and statutory receivables, trade, other receivables and contract assets are presented as net impairment losses within operating profit. Subsequent recoveries of amounts previously written off are credited against the same line item.

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The City manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 18(c).

The contractual undiscounted cash flows of the City's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within			Total contractual	Carrying
	1 year \$	1 & 5 years \$	5 years \$	cash flows \$	values \$
	•		· · ·	· ·	•
2024					
Trade and other payables	7,163,252	-	-	7,163,252	7,604,532
Borrowings	1,783,624	7,589,980	1,868,077	11,241,681	10,174,208
Lease liabilities	291,164	441,140	-	732,304	688,919
	9,238,040	8,031,120	1,868,077	19,137,237	18,467,659
2023					
Trade and other payables	6,393,206	-	-	6,393,206	6,921,787
Borrowings	1,993,835	7,571,740	5,264,054	14,829,629	13,061,122
Lease liabilities	-	-	-	_	-
	8,387,041	7,571,740	5,264,054	21,222,835	19,982,909

Page 45 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

Financial Report 2024

City of Vincent

Notes to the Financial Report for the year ended 30 June 2024

Note 24. Events occurring after the end of the reporting period

Non-adjusting events after the reporting period.

Sale of Land The City signed sale and development agreements in January 2024 for sale of land parcels in relation to the Leederville carparks redevelopment. All the land parcels are expected to be under City's ownership for at least 12 months subsequent to year end.

Page 46 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

Financial Report 2024

City of Vincent

Notes to the Financial Report for the year ended 30 June 2024

Note 25. Other Material Accounting Policies

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or pavables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

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

c) Rounding off figures All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the City applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation The City contributes to a number of Superannuation Funds on behalf of employees

g) Fair value of assets and liabilities Fair value is the price that the City would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with

continued on next page ..

the greatest volume and level of activity for the asset or liability) or. in the absence of such a market, the most advantageous market available to the City at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsect induced at amortised cost except for financial assets that subsect exception become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy AASB 13 Fair Value Measurement requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level input that is significant to the measurement can be categorised into as follows

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the City can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly

Level 3

Measurements based on unobservable inputs for the asset or liability

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The City selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the City are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value

Page 47 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

Financial Report 2024

City of Vincent

Notes to the Financial Report for the year ended 30 June 2024

Note 25. Other Material Accounting Policies (continued)

Cost approach Valuation techniques that reflect the current replacement cost of the service capacity of an asset

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the City gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that hunce and callers would exercise. that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable

j) Impairment of assets In accordance with Australian Accounting Standards, the City's assets are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

- land and buildings classified as property, plant and equipment; - infrastructure; or

 vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 10.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the and the revealed and the second and revaluation decrease in accordance with that other Standard.

Page 48 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

City of Vincent	Financial Report 202
Notes to the Financial Report for the year ended 30 June 2024	
Note 26. Function and activity	
City operations as disclosed in these financial stateme	ents encompass the following service orientated functions and activities.
NAME AND OBJECTIVES GOVERNANCE	DESCRIPTION
To provide a decision-making process for the efficient allocation of scarce resources.	Includes the activities of members of Council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task of assisting council members and ratepayers on matters which do not concern specific local government services.
GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	
To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH	
To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
EDUCATION AND WELFARE	
To provide services to disadvantaged persons, the elderly, children and youth.	Maintenance of child minding centre, playgroup centre and senior citizen centre. Provision and maintenance of home care programs and youth services.
COMMUNITY AMENITIES	
To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
RECREATION AND CULTURE To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.	Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and other cultural facilities.
TRANSPORT	
To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
ECONOMIC SERVICES	
To help promote the local government and its economic wellbeing.	Tourism and area promotion including the maintenance and operation of a caravan park. Provision of services including weed control, vermin control and standpipes. Building Control.
OTHER PROPERTY AND SERVICES To monitor and control operating accounts.	Private works operation, plant repair and costs.

continued on next page ...

Page 49 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

City of Vincent

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 26. Function and activity (continued)

(a) Income and expenses

	2024	2024	2023
	Actual	Budget	Actual
	\$	\$	\$
Income excluding grants, subsidies and contributions			
Governance	94,445	92,400	72,254
General purpose funding	45,408,922	43,688,811	42,211,378
Law, order, public safety	204,088	304,839	216,536
Health	128,056	418,889	315,457
Education and welfare	174,056	146,668	139,315
Community amenities	843,660	680,989	1,086,526
Recreation and culture	12,080,562	11,144,021	11,251,668
Transport	11,357,288	10,047,064	10,720,944
Economic services	301,289	307,877	252,078
Other property and services	4,828,424	2,473,666	2,070,218
	75,420,790	69,305,224	68,336,374
Grants, subsidies and contributions			
General purpose funding	1,358,050	1,200,000	1,725,330
Law, order, public safety	49,952	13,807	1,188
Health	51,863	51,863	232
Education and welfare	8,500	-	84,442
Community amenities	135,053	45,000	111,457
Recreation and culture	2,154,385	2,188,327	1,459,480
Transport	1,468,113	1,653,170	411,881
Economic services	2,750	-	2,426
Other property and services	34,521	50,000	12,335
	5,263,187	5,202,167	3,808,771
Total income	80,683,977	74,507,391	72,145,145
Expenses			
Governance	(3,706,031)	(3,794,209)	(3,146,495)
General purpose funding	(890,594)	(730,770)	(1,167,962)
Law, order, public safety	(5,478,146)	(5,416,694)	(5,073,393)
Health	(1,756,869)	(1,839,241)	(1,952,231)
Education and welfare	(572,710)	(475,291)	(443,452)
Community amenities	(16,661,107)	(18,049,931)	(15,786,443)
Recreation and culture	(30,229,592)	(27,693,176)	(26,778,769)
Transport	(10,003,350)	(10,006,708)	(14,173,791)
Economic services	(733,678)	(880,452)	(702,639)
Other property and services	(2,158,621)	(1,924,486)	(1,995,209)
	(72,190,698)	(70,810,958)	(71,220,384)
Net result for the period	8,493,279	3,696,433	924,761

continued on next page ...

Page 50 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

Financial Report 2024

City of Vincent

Notes to the Financial Report for the year ended 30 June 2024

Note 26. Function and activity (continued)

(b) Total assets

	2024 Actual \$ 57,168,499 8,048,509	2023
	Actual	Actual
	\$	\$
General purpose funding	57,168,499	50,096,160
Law, order, public safety	8,048,509	7,695,440
Health	5,034,495	4,651,176
Education and welfare	24,301,895	22,787,876
Community amenities	6,311,843	5,212,514
Recreation and culture	174,758,371	150,708,687
Transport	166,849,773	192,321,373
Other property and services	21,107,558	23,128,507
Total assets	463,580,943	456,601,733

Page 51 of 61

Item 5.1- Attachment 4

City of Vincent

Notes to the Financial Report for the year ended 30 June 2024

Note 27. Rating information

Rate type	Basis of valuation	Rate in \$	Number of properties	2023/24 Actual Rate revenue \$	2023/24 Actual Interim rates \$	2023/24 Actual Back rates \$	2023/24 Actual Total revenue \$	2023/24 Budget rate revenue \$	2023/24 Budget interim rate \$	2023/24 Budget total revenue \$	2022/23 Actual Total revenue \$
General Rates											
Rate Description											
Residential	Gross rental valuation	0.07525	11,189	22,719,760	354,366	19,620	23,093,746	22,703,146	180,000	22,883,146	21,556,499
Other	Gross rental valuation	0.07090	1,639	9,835,183	39,535	(1,017)	9,873,701	9,852,488	60,000	9,912,488	9,485,262
Vacant Commercial Vacant Residential	Gross rental valuation Gross rental	0.13669	39	346,206	(26,381)	(4,126)	315,699	349,452	50,000	399,452	340,361
Vacant Residentia	valuation	0.07822	192	388,284	(356)	4,840	392,768	395,546	20,000	415,546	381,659
Total general rates			13,059	33,289,433	367,164	19,317	33,675,914	33,300,632	310,000	33,610,632	31,763,781
Minimum payment											
Residential	Gross rental valuation	1,395.41	5,974	8,336,179	(17,039)	(106)	8,319,034	8,333,389	60,000	8,393,389	8,084,660
Other	Gross rental valuation	1,346.72	137	184,501	8,080	-	192,581	184,501	20,000	204,501	208,774
Vacant Commercial Vacant Residential	Gross rental valuation Gross rental	1,705.07	-	-	-	-	-	-	-	-	-
vacant Residential	valuation	1,233.10	191	235,522	(650)	495	235,367	234,289	10,000	244,289	224,805
Total minimum payments		_	6,302	8,756,202	(9,609)	389	8,746,982	8,752,179	90,000	8,842,179	8,518,239
Total general rates and minimum payments			19,361	42,045,635	357,555	19,706	42,422,896	42,052,811	400,000	42,452,811	40,282,020
							42,422,896			42,452,811	40,282,020
Discounts											
Rates Waived Total rates							(119,626) 42,303,270			(150,000) 42,302,811	(119,907) 40,162,113

The rate revenue was recognised from the rate record as soon as practicable after the City resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

7 NOVEMBER 2024

Financial Report 2024

7 NOVEMBER 2024

City	of Vinc	ent

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 28. Determination of surplus or deficit

	Note	30 June 2024 Carried Forward	Budget 30 June 2024 Carried Forward	30 June 2023 Carried Forward
(a) Non-cash amounts excluded from operating act	ivities			
The following non-cash revenue or expenditure has b of Financial Activity in accordance with <i>Financial Man</i>			ble to operating activitie	es within the Statemer
Adjustments to operating activities				
Less: Profit on asset disposals		(334,433)	(704,109)	(188,773)
Less: Share of net profit of associates accounted using the equity method	for	(699,586)	_	(519,536)
Add: Loss on disposal of assets		227.574	47.335	744.436
Less: Profit from sale of Catalina Regional Counc	cil		,	,
Land		(3,292,208)	(1,666,666)	(978,043
Add: Loss on revaluation of fixed assets	9a	-	-	4,389,396
Add: Depreciation	10a	13,630,524	12,607,088	11,912,706
Non-cash movements in non-current assets and	liabilities:			
Financial assets at amortised cost		(841)	-	(1,843
Pensioner deferred rates		(77,271)	-	14,015
Employee benefit provisions		74,998	-	39,391
Inventory		(15,398)	-	-
Infringement debtor provision		-	-	(237,326
Non-cash amounts excluded from operat activities	ing	9,513,359	10,283,648	15,174,423

(b) Non-cash amounts excluded from investing activities

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

Adjustments to investing activities				
Non cash Capital grants, subsidies and contributions		430,682	-	251,394
Right of use assets received - non cash	11a	815,388	-	-
Movement in Work-In Progress		-	-	174,561
Non-cash amounts excluded from investing activities		1,246,070		425,955

(c) Non-cash amounts excluded from financing activities

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

Adjustments to financing activities				
Non cash proceeds from new leases	29d	(815,388)	-	-
Non-cash amounts excluded from financing				
activities		(815,388)		

continued on next page ...

Page 53 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

City	of '	Vin	cent	

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 28. Determination of surplus or deficit (continued)

	Note	30 June 2024 Carried Forward	Budget 30 June 2024 Carried Forward	30 June 2023 Carried Forward
(d) Surplus/(deficit) after imposition of general rates				
The following current assets and liabilities have been exc accordance with <i>Financial Management Regulation</i> 32 to				
Adjustments to net current assets				
Less: Reserve accounts	30	(22,878,829)	(17,839,833)	(17,193,645
Add: Current liabilities not expected to be cleared at year	end of			
- Current portion of borrowings	15	1,498,007	1,640,314	1,585,417
- Current portion of lease liabilities	11	264,318	95,000	-
_ess: Land held for resale		(862,570)	(1,457,174)	(1,986,519
Add: Other assets Non-current		726,798	1,332,220	889,298
Total adjustments to net current assets		(21,252,276)	(16,229,473)	(16,705,449)
Net current assets used in the Statement of Financial A	Activity			
Total current assets		44,638,572	34,465,404	41,155,963
Less: Total current liabilities		(16,423,991)	(18,190,822)	(15,702,095)
Less: Total adjustments to net current assets		(21,252,276)	(16,229,473)	(16,705,449)
Surplus or deficit after imposition of genera	l.			
rates		6,962,305	45,109	8,748,419

Page 54 of 61

Item 5.1- Attachment 4

City of Vincent

Notes to the Financial Report for the year ended 30 June 2024

Note 29. Borrowing and lease liabilities

(a) Borrowings liabilities

Purpose	Note	Principal at 1 July 2022	New loans During 2022-23	Principal repayments During 2022-23	Actual Principal at 30 June 2023	Principal repayments During 2023-24	Actual Principal at 30 June 2024	Principal at 1 July 2023	Budget Principal repayments	Principal at 30 June 2024
a poor	11010									
Strength Equipment- BPLC		-	389,169	(45,078)	344,091	(93,109)	250,982	344,090	(93,107)	250,983
Underground Car Park Loftus Rec		44,483	-	(44,483)	-	-	-	-	-	-
Resource Recovery Facility		6,748,886	-	(674,912)	6,073,974	(683,016)	5,390,958	6,073,974	(683,016)	5,390,958
Beatty Park Redevelopment		5,028,913	-	(410,152)	4,618,761	(1,734,741)	2,884,020	4,618,762	(433,245)	4,185,517
Cardio Equipment- BPLC		-	438,710	(32,273)	406,437	(66,730)	339,707	406,437	(66,730)	339,707
Loftus Centre Redevelopment		1,149,551	-	(197,889)	951,662	(210,827)	740,835	951,660	(210,827)	740,833
246 Vincent Street DLGSC building		763,287	-	(97,089)	666,198	(98,492)	567,706	666,198	(98,492)	567,706
Total		13,735,120	827,879	(1,501,876)	13,061,123	(2,886,915)	10,174,208	13,061,121	(1,585,417)	11,475,704
Total Borrowings	15	13,735,120	827,879	(1,501,876)	13,061,123	(2,886,915)	10,174,208	13,061,121	(1,585,417)	11,475,704

Borrowing Finance Cost Payments

Purpose	Loan number	Institution	Interest Rate	Function and activity	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023
uipose	Loan number	insutution	Interest Kate	activity	payment is due	2024	2024	2023
Strength Equipment- BPLC	12	WATC*		Recreation and	10/08/26			
Alongar Equipmont Br 20			4.33%	culture		(14,308)	(15,894)	(16,624)
oftus Centre Redevelopment	5	WATC*		Recreation and	01/08/27			
			6.35%	culture		(60,116)	(61,232)	(74,333)
246 Vincent Street DLGSC building	2B	WATC*		Recreation and	03/12/29			
			1.44%	culture		(13,580)	(13,692)	(15,652)
Cardio Equipment- BPLC	13	WATC*		Recreation and	08/08/28			
			4.48%	culture		(18,840)	(20,011)	(19,673)
Inderground Car Park Loftus Rec	6B	WATC*		Recreation and	01/08/22			
			3.85%	culture		-	-	(184)
Seatty Park Redevelopment	10	WATC*		Recreation and	05/01/32			
			5.49%	culture		(307,757)	(272,665)	(297,830)
Resource Recovery Facility	14	WATC*		Community	25/08/31			
			1.26%	amenities		(107,663)	(110,455)	(120,408)
otal						(522,264)	(493,949)	(544,704)
Total Finance Cost Payments						(522,264)	(493,949)	(544,704)

* WA Treasury Corporation

7 NOVEMBER 2024

City of Vincent

Financial Report 2024

7 NOVEMBER 2024

19 NOVEMBER 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 29. Borrowing and lease liabilities (continued)

(b) New Borrowings

The Council does not have any new borrowing for FY2023/24.

(c) Unspent Borrowings

The Council does not have any unspent borrowings for FY2023/24.

City of Vincent

Notes to the Financial Report for the year ended 30 June 2024

Note 29. Borrowing and lease liabilities (continued)

(d) Lease liabilities

				Actual						Budget			
		Principal at 1 July 2022	New leases During 2022-23	Principal repayments During 2022-23	Principal at 30 June 2023	New leases During 2023-24	Principal repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2023	New leases During 2023-24	Principal repayments During 2023-24	Principal at 30 June 2024	
Purpose	Note	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
EMV kits for Parking ticket machines		70,601	23,392	(93,992)	_	184,606	(58,448)	126,158	95,000	_	(95,000)	_	
HP Laptops		-	-	-	-	630,782	(68,021)	562,761	-	-	_	-	
Total lease liabilities	11b	70,601	23,392	(93,992)	-	815,388	(126,469)	688,919	95,000	-	(95,000)	-	

Purpose	Lease number	Institution	Lease interest rate	Function and activity	Date final payment is due	Actual for year ending 30 June 2024 \$	Budget for year ending 30 June 2024 \$	Actual for year ending 30 June 2023 \$	Lease term
EMV kits for Parking ticket machines	E3R0164125	Maia Financial		Law, order, public	01/04/2026				36 months
			5.20%	safety		(7,752)	(1,500)	(647)	
HP Laptops	5678123292AUSS1	HP Financial		Governance	01/03/2027				36 months
		Services (Australia)	4.80%			(6,967)	-	-	
Total Finance Cost Payments						(14,719)	(1,500)	(647)	

19 NOVEMBER 2024

Financial Report 2024

7 NOVEMBER 2024

City of Vincent

Notes to the Financial Report for the year ended 30 June 2024

Note 30. Reserve accounts

	2024 Opening Balance Actual	2024 Transfer to Actual	2024 Transfer (from) Actual	2024 Closing Balance Actual	2024 Opening Balance Budget	2024 Transfer to Budget	2024 Transfer (from) Budget	2024 Closing Balance Budget	2023 Opening Balance Actual	2023 Transfer to Actual	2023 Transfer (from) Actual	2023 Closing Balance Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
Asset Sustainability Reserve	7,263,819	5,863,829	(3,720,737)	9,406,911	7,368,624	3,476,814	(4,472,502)	6,372,936	5,283,932	3,313,117	(1,333,230)	7,263,819
Beatty Park Leisure Centre Reserve	311,189	11,335	(49,062)	273,462	308,340	4,521	(85,000)	227,861	102,898	208,291	-	311,189
Cash in Lieu Parking Reserve	1,297,503	45,257	(328,222)	1,014,538	1,200,761	24,638	(778,500)	446,899	1,457,574	50,597	(210,668)	1,297,503
Hyde Park Lake Reserve	167,069	8,423	-	175,492	165,950	3,359	-	169,309	163,644	3,425	-	167,069
Land and Building Acquisition Reserve	307,816	15,623	-	323,439	307,816	6,231	-	314,047	301,642	6,174	-	307,816
Leederville Oval Reserve	71,705	35,639	-	107,344	71,705	1,452	-	73,157	96,153	1,352	(25,800)	71,705
Loftus Community Centre Reserve	142,550	7,163	-	149,713	141,125	2,857	-	143,982	37,660	104,890	-	142,550
Loftus Recreation Centre Reserve	274,392	83,909	(73,186)	285,115	232,511	71,055	-	303,566	219,341	70,981	(15,930)	274,392
246 Vincent Street Building Reserve	205,855	10,783	-	216,638	212,455	4,301	-	216,756	219,307	148	(13,600)	205,855
Parking Facility and Equipment Reserve	109,375	5,551	-	114,926	109,375	2,214	-	111,589	107,182	2,193	-	109,375
Percent for Art Reserve	284,947	87,891	(68,968)	303,870	268,948	950	(222,000)	47,898	332,907	40	(48,000)	284,947
Plant and Equipment Reserve	131	7	-	138	131	3	-	134	131	-	-	131
POS reserve - General	581,457	853,494	(25,000)	1,409,951	652,650	828,438	(47,841)	1,433,247	653,071	118,386	(190,000)	581,457
POS reserve - Haynes Street	87,328	41,967	(28,955)	100,340	88,049	41,095	(100,000)	29,144	195,760	41,568	(150,000)	87,328
State Gymnastics Centre Reserve	131,853	20,225	-	152,078	129,617	15,790	-	145,407	131,596	15,257	(15,000)	131,853
Strategic Waste Management Reserve	30,089	241,383	-	271,472	30,089	235,398	-	265,487	29,148	941	_	30,089
Catalina Land Sales Reserve	3,271,415	2,750,719	-	6,022,134	3,273,250	1,766,665	-	5,039,915	1,930,361	1,341,054	-	3,271,415
Underground Power Reserve	2,426,976	124,292	-	2,551,268	2,448,925	49,574	-	2,498,499	215,555	2,348,335	(136,914)	2,426,976
Waste Management Plant and Equipment Reserve	228,176	-	(228,176)	-	228,176	-	(228,176)	-	223,599	4,577	_	228,176
	17,193,645	10.207.490	(4,522,306)	22,878,829	17,238,497	6,535,355	(5,934,019)	17,839,833	11.701.461	7.631.326	(2.139.142)	17,193,645

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

*Tamala Park Regional Council changed to Catalina Regional Council from 1 August 2023

Financial Report 2024

7 NOVEMBER 2024

7 NOVEMBER 2024

Financial Report 2024

City of Vincent

Notes to the Financial Report for the year ended 30 June 2024

Note 30. Reserve accounts (continued)

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Purpose of the reserve
Beatty Park Leisure Centre Reserve	For the major upgrade and redevelopment of the Beatty Park Leisure Centre including the replacement or purchase of major plant, equipment, fixtures and fittings.
Cash in Lieu Parking Reserve	This reserve is established from payment of cash-in-lieu of car parking from development applicants and is to be used for providing and/or upgrading existing and proposed Transport infrastructure as defined in the City's Parking and Access Policy 7.7.1.
Hyde Park Lake Reserve	For works associated with the investigation, maintenance, remedial works and the rehabilitation of the Hyde Park Lakes and surrounds.
Land and Building Acquisition Reserve	To ensure that proceeds of real assets disposed of are restricted to purchase other land and buildings for civic purposes.
Leederville Oval Reserve	For the works associated with the maintenance, repairs, upgrade and replacement of Leederville Oval buildings, fixtures, fittings and associated land.
Loftus Community Centre Reserve	This reserve is for the purpose of capital improvements, including replacing major items of plant and equipment or renewal and modifications to the Centre.
Loftus Recreation Centre Reserve	This reserve is for the purpose of capital improvements, including replacing major items of plant and equipment or renewal and modifications to the Centre.
246 Vincent Street Building Reserve	For major building upgrade, maintenance, repairs, renovation and replacement of floorcovering, fixtures and fittings associated with the new Office Building and Land.
Parking Facility and Equipment Reserve	This reserve is for the purchase and replacement of parking ticket machines, provision and improvement of parking information systems, security lighting, improved pathways and associated infrastructure to access parking areas and associated works.
Percent for Art Reserve	This reserve is funded from payment of public art contributions from development applicants and is to be used for the acquisition and provision of Public Art and associated infrastructure.
Plant and Equipment Reserve	For the purchase of replacement plant and equipment associated with City's works.
POS reserve - General	For the future development of public open space in the City.
POS reserve - Haynes Street	For the future development of POS at Haynes Street.
State Gymnastics Centre Reserve	This reserve is for the purpose of capital improvements, including replacing major items of plant and equipment or renewal and modifications to the Centre.
Strategic Waste Management Reserve	For the purpose of replacing plant and equipment associated with the City's waste operations and investigation/implementation of integrated waste management strategies/programmes and initiatives, (including secondary waste treatment and costs associated with the redevelopment of Lot 118 Tamala Park).
Catalina Land Sales Reserve	For future significant/major capital works, underground power projects, infrastructure, project or debt reduction programme for the benefit of the City.
Underground Power Reserve	For the purpose of funding the City's contribution to approved underground power projects.
Asset Sustainability Reserve	For assisting Council in funding its long term asset management objectives and provide a means to spread the cost of intergenerational assets over multiple years.

Item 5.1- Attachment 4

7 NOVEMBER 2024

				Financial Report 2024
City of Vincent				
Notes to the Financial Repo for the year ended 30 June 2024	rt			
Note 31. Trust funds				
	1 July 2023	Amounts received	Amounts paid	30 June 2024
	\$	\$	\$	\$
Funds held at balance date which are required to be financial statements are as follows:	held in trust and which a	re not included in the		
Leederville Gardens Inc. Trust	3,862,103	193,472	_	4,055,575
	3,862,103	193,472	-	4,055,575

Page 60 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

Financial Report 2024

City of Vincent

General Purpose Financial Report for the year ended 30 June 2024

Independent Auditor's Report

Insert Independent Auditor's Report here

Page 61 of 61

Item 5.1- Attachment 4

7 NOVEMBER 2024

INDEPENDENT AUDITOR'S REPORT 2024 City of Vincent

To the Council of the City of Vincent

Opinion

I have audited the financial report of the City of Vincent (City) which comprises:

- the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report is:

- · based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the City for the year ended 30 June 2024 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated

Page 1 of 3

7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500

Item 5.1- Attachment 5

7 NOVEMBER 2024

information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the City is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the City's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the City.
- The Council is responsible for overseeing the City's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at <u>https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.</u>

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the Auditor General Act 2006 and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with thical requirements, professional standards and applicable legal and regulatory requirements.

Page 2 of 3

Item 5.1- Attachment 5

7 NOVEMBER 2024

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the City of Vincent for the year ended 30 June 2024 included in the annual report on the City's website. The City's management is responsible for the integrity of the City's website. This audit does not provide assurance on the integrity of the City's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the City to confirm the information contained in the website version.

Sandra Labuschagne Deputy Auditor General Delegate of the Auditor General for Western Australia Perth, Western Australia Xx November 2024

Page 3 of 3

Item 5.1- Attachment 5

7 NOVEMBER 2024

7 NOVEMBER 2024

5.2 INTERNAL AUDIT PROGRAM - PRIORITY AUDITS FOR THE REMAINDER OF YEAR 3 AUDITS

Attachments: 1. Internal Audit Program 2022/23 – 2024/25 (clean) 🗓 🛣

2. Internal Audit Program 2022/23 – 2024/25 (with tracked changes) 🗓 🛣

RECOMMENDATION:

That the Audit and Risk Committee recommends to Council that it APPROVES the updated Internal Audit Program 2022/23 – 2024/25 at Attachment 1.

COMMITTEE DECISION ITEM 5.2

Moved: Mr Manifis, Seconded: Cr Alexander

That the recommendation be adopted.

CARRIED (5-0)

For: Mr Araj, Mr Manifis, Mr Isambert, Cr Alexander and Cr Castle

Against: Nil

(Cr Hallett was an apology for the Meeting.)

(Mayor Xamon was an apology for the Meeting.)

7 NOVEMBER 2024

INTERNAL AUDIT PROGRAM 2022/23 - 2024/25



Responsible directorate	Office of the CEO.			
Responsible team	Corporate Strategy and Governance.			
Responsible officer	Executive Manager, Corporate Strategy and Governance.			
Affected teams	All			
Legislation / local law requirements	Regulation 17 Local Government (Audit) Regulations 1996. Regulation 5 of the Local Government (Financial Management) Regulations 1996			
Relevant delegations	Nil.			
Related policy procedures and	Risk Management Policy and Procedure			
documents	Corporate Risk Register			

PURPOSE

To set out the City of Vincent's internal audit program for the next three years, commencing in 2022/23.

The internal audit program takes a risk-based approach. It is aimed at addressing the City's key high risks, which relate to non-compliance and fraud, corruption and misconduct (see below). The purpose of this internal audit program is to test the effectiveness and adequacy of the City's controls, processes and practices aimed at managing these two high risks.

BACKGROUND

The internal audit program has been developed based on the following:

- City's key strategic risks as set out in the Corporate Risk Register
- Results and recommendations of the regulation 5 and regulation 17 audits completed by Stantons International in November 2020
- Office of the Auditor General's Financial and Information Systems Audit for 2019/20

The City's Corporate Risk register includes the following two high risks:

- Non-compliance with the City's legislative and governance obligations under the Local Government Act 1995; and
- Failure to ensure robust corporate governance, including preventing occurrences of fraud, corruption and misconduct.

Internal Audit Program D23/61195

Item 5.2- Attachment 1

Page 74

7 NOVEMBER 2024

INTERNAL AUDIT PROGRAM 2022/23 - 2024/25



The actions identified in response to these risks are:

- Develop and implement an internal audit program to monitor compliance and performance.
- Undertake independent audits of high risk areas, including payments made and services delivered pursuant to high value / high risk contracts.
- Conduct regular internal audits on fraud and corruption.
- Conduct regular audits against findings by integrity bodies like CCC, PSC and OAG (for example, OAG performance audits).

The internal audit program includes the audit item (with the associated risks listed based on the critical success factor risk identification), the risk causes, the inherent risk rating, the risk categories and the associated audit actions required. The audit items have been prioritised based on the high risk areas and when an audit was last undertaken.

There are six internal audits proposed for each year.

IMPLEMENTATION OF PROGRAM AND REPORTING

The City will engage a suitable qualified auditor to undertake the audits set out in this program independently. The auditor will be appointed for a one year term, with two one year extensions, subject to the satisfactory completion of all the audits listed for the first year.

The audit plans for each specific audit will be prepared by the appointed internal auditor (party independent of the City) in consultation with the Executive Manager Corporate Strategy and Governance and the Audit Committee.

The appointed auditor will liaise only with the Executive Manager Corporate Strategy and Governance and the Audit Committee Chair, if required.

The outcomes of each audit will be reported to the City's Executive Management Committee and the Audit Committee.

Actions identified as a result of the audits will be added to the City's Audit Log and monitored until complete. It is intended that the findings of the audits will lead to improvements to the effectiveness of risk management, internal controls, legislative compliance and governance processes.

Internal Audit Program D23/61195

Item 5.2- Attachment 1

Page 75

7 NOVEMBER 2024

INTERNAL AUDIT PROGRAM 2022/23 - 2024/25



Audit Item	Risk causes identified	Risk rating (inherent)	Audit Focus Area	Admin comment - March 2021
YEAR 1 – 2022/23				·
Beatty Park Infrastructure Renewals Project - project control oversight and management of variances	Project management has highlighted the importance of project control oversight, management of variances and the need for more rigor in change requests.	Please provide	Review of governance, expenditure and project management processes.	Council resolution 14/12/2021
Tender contracts/contractors – risk of failure to detect and prevent overcharging, fraud and corruption	Lack of oversight/review of expenditure on high value maintenance contractors/contracts	Medium risk – reputation, compliance and finance	Review and assessment of items charged/invoiced to the City by contractors where that contractor was procured via a tender process. To include one or more of the City's general maintenance contractor/contracts.	Identified by Council as an area of risk, requires separate review
Fleet, assets and CCTV management – risk of misuse of fleet and resources, including ICT assets and buildings	Lack of verification and controls	High risk – property, reputation, financial, safety	Review relevant strategies, policies and processes – Asset Strategy and CCTV Policy	Not previously reviewed independently. Ageing assets pose significant risk to City. High risks relating to ICT systems.
HR policies and procedures, including payroll – risk of failure to maintain staff health and wellbeing, and act in compliance with legislation and good governance (moved from Year 2)	Outdated policies and processes	Low risk – reputation, compliance, financial	Review policies and procedures and communication to staff. Review payroll practices / compliance testing.	Policies updated in 2018 and in need of review.

Internal Audit Program D23/61195

Item 5.2- Attachment 1

7 NOVEMBER 2024

CITY OF VINCENT



YEAR 2 - 2023/24

Regulation 5 Review - Review of the appropriateness and effectiveness of the financial management systems and procedures in accordance with Regulation 5 of the *Local Government (Financial Management) Regulations 1996*

Regulation 17 Review - Review the appropriateness and effectiveness of the City's systems and procedures in relation to risk management, internal control, and legislative compliance in accordance with Regulation 17 of the *Local Government (Audit) Regulations 1996*.

Scope to include but no limited to:

Gifts and COI; Detection and reporting of fraud and corruption, PID disclosures, whistleblowing, and cyber security. Risk management; Documentation of processes; and Legislative compliance and Council processes

4

Internal Audit Program D23/61195

Item 5.2- Attachment 1

7 NOVEMBER 2024



INTERNAL AUDIT PROGRAM 2022/23 – 2024/25

Audit Item	Risk causes	Risk rating (inherent)	Audit Focus Area	Admin comment
	identified			
YEAR 3 – 2024/25				
Swimming pool inspection process - risk of non-compliance with legislative requirements and damage to public health	Documentation of processes. Clarity of delegations.	Medium risk – reputation, compliance, financial, public safety	Random review of approval assessment process, including online processes and disclosure of COI.	Not previously reviewed independently.
Planning, Development, Processes & Controls Risk of non-compliance with legislative, regulatory and/or procedural requirements	Risk that employees or Council Members responsible for planning and development approvals may inadvertently or deliberately engage in non-compliant practices, including potential corruption, such as accepting bribes or kickbacks from developers.	High risk - significant financial, reputational, and compliance implications	Assessment and review of planning, development processes (including COI management processes) to ensure functionality in preventing non-compliance and/or potential misappropriation.	Not previously reviewed independently.
Asset Management and Sustainability Strategy Implementation Risk of ineffective AMSS implementation, potentially resulting in suboptimal resource allocation and inadequate infrastructure planning	Risk of failure to implement the Asset Management and Sustainability Strategy (AMSS) effectively, potentially leading to suboptimal resource allocation and inadequate infrastructure planning.	High risk - reputation, compliance, financial	Review of AMSS implementation, focusing on the development and review of asset management plans, the use of RAMM as a single source of truth for asset information, and prioritisation within the 10-year capital works program.	This audit will support Administration by providing insights into the progress and effectiveness of the AMSS, highlighting opportunities for improvement in managing asset conditions and achieving long-term financial sustainability. Aligns with strategic objectives for sustainable asset management and financial planning.

Internal Audit Program D23/61195

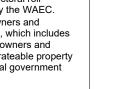
Item 5.2- Attachment 1

Internal Audit Program D23/61195

AUDIT AND RISK COMMITTEE MINUTES

Audit Item	Risk causes identified	Risk rating (inherent)	Audit Focus Area	Admin comment
YEAR 3 – 2024/25				
Voter Roll Manipulation Risk of failure to detect and prevent occurrences of fraud and corruption and non-compliance with good governance and legislative requirements.	Risk that voter rolls are manipulated to favour certain candidates or outcomes, undermining the integrity of local elections and public trust in the electoral process	High risk - reputation, compliance, financial	(Limited Scope Audit) Testing of City-controlled processes related to the owners and occupiers roll	 Original comment – March 2021 Identified as risk area in City of Perth Inquiry. Random compliance testing will be conducted by Rates Team prior to 2021 election. Updated comment / recommendation The electoral roll is created 45 days prior to a local government election the WAEC compiles the electoral roll. This involves gathering and verifying enrolment data from various sources, including: The State electoral roll maintained by the WAEC. The City's owners and occupiers roll, which includes non-resident owners and occupiers of rateable property within the local government area. The final electoral roll is prepared and certified by the Electoral Commissioner however the City's role in managing the owners and occupiers roll presents a risk.







7 NOVEMBER 2024

6

7 NOVEMBER 2024

INTERNAL AUDIT PROGRAM 2022/23 - 2024/25



Responsible directorate	Office of the CEO.
Responsible team	Corporate Strategy and Governance.
Responsible officer	Executive Manager, Corporate Strategy and Governance.
Affected teams	All
Legislation / local law requirements	Regulation 17 Local Government (Audit) Regulations 1996. Regulation 5 of the Local Government (Financial Management) Regulations 1996
Relevant delegations	Nil.
Related policy procedures and	Risk Management Policy and Procedure
documents	Corporate Risk Register

PURPOSE

To set out the City of Vincent's internal audit program for the next three years, commencing in 2022/23.

The internal audit program takes a risk-based approach. It is aimed at addressing the City's key high risks, which relate to non-compliance and fraud, corruption and misconduct (see below). The purpose of this internal audit program is to test the effectiveness and adequacy of the City's controls, processes and practices aimed at managing these two high risks.

BACKGROUND

The internal audit program has been developed based on the following:

- City's key strategic risks as set out in the Corporate Risk Register
- Results and recommendations of the regulation 5 and regulation 17 audits completed by Stantons International in November 2020
- Office of the Auditor General's Financial and Information Systems Audit for 2019/20

The City's Corporate Risk register includes the following two high risks:

- Non-compliance with the City's legislative and governance obligations under the Local Government Act 1995; and
- Failure to ensure robust corporate governance, including preventing occurrences of fraud, corruption and misconduct.

Internal Audit Program D23/61195

Item 5.2- Attachment 2

Page 80

7 NOVEMBER 2024

INTERNAL AUDIT PROGRAM 2022/23 - 2024/25



The actions identified in response to these risks are:

- Develop and implement an internal audit program to monitor compliance and performance.
- Undertake independent audits of high risk areas, including payments made and services delivered pursuant to high value / high risk contracts.
- Conduct regular internal audits on fraud and corruption.
- Conduct regular audits against findings by integrity bodies like CCC, PSC and OAG (for example, OAG performance audits).

The internal audit program includes the audit item (with the associated risks listed based on the critical success factor risk identification), the risk causes, the inherent risk rating, the risk categories and the associated audit actions required. The audit items have been prioritised based on the high risk areas and when an audit was last undertaken.

There are six internal audits proposed for each year.

IMPLEMENTATION OF PROGRAM AND REPORTING

The City will engage a suitable qualified auditor to undertake the audits set out in this program independently. The auditor will be appointed for a one year term, with two one year extensions, subject to the satisfactory completion of all the audits listed for the first year.

The audit plans for each specific audit will be prepared by the appointed internal auditor (party independent of the City) in consultation with the Executive Manager Corporate Strategy and Governance and the Audit Committee.

The appointed auditor will liaise only with the Executive Manager Corporate Strategy and Governance and the Audit Committee Chair, if required.

The outcomes of each audit will be reported to the City's Executive Management Committee and the Audit Committee.

Actions identified as a result of the audits will be added to the City's Audit Log and monitored until complete. It is intended that the findings of the audits will lead to improvements to the effectiveness of risk management, internal controls, legislative compliance and governance processes.

Internal Audit Program D23/61195

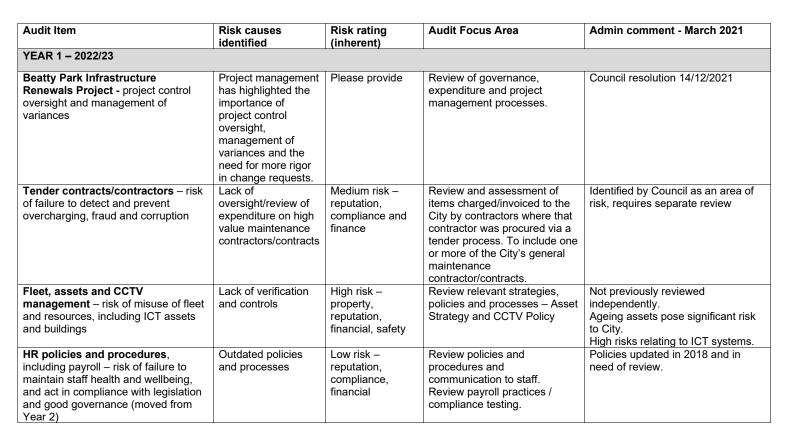
Item 5.2- Attachment 2

Page 81

7 NOVEMBER 2024

CITY OF VINCENT

INTERNAL AUDIT PROGRAM 2022/23 - 2024/25



Internal Audit Program D23/61195

Item 5.2- Attachment 2

3

7 NOVEMBER 2024

CITY OF VINCENT



YEAR 2 - 2023/24

Regulation 5 Review - Review of the appropriateness and effectiveness of the financial management systems and procedures in accordance with Regulation 5 of the *Local Government (Financial Management) Regulations 1996*

Regulation 17 Review - Review the appropriateness and effectiveness of the City's systems and procedures in relation to risk management, internal control, and legislative compliance in accordance with Regulation 17 of the *Local Government (Audit) Regulations 1996*.

Scope to include but no limited to:

Gifts and COI; Detection and reporting of fraud and corruption, PID disclosures, whistleblowing, and cyber security. Risk management; Documentation of processes; and Legislative compliance and Council processes

4

Internal Audit Program D23/61195

Item 5.2- Attachment 2

7 NOVEMBER 2024

INTERNAL AUDIT PROGRAM 2022/23 - 2024/25



Audit Item	Risk causes identified	Risk rating (inherent)	Audit Focus Area	Admin comment
YEAR 3 – 2024/25		- -		
Swimming pool inspection process - risk of non- compliance with legislative requirements and damage to public health	Documentation of processes. Clarity of delegations.	Medium risk – reputation, compliance, financial, public safety	Random review of approval assessment process, including online processes and disclosure of COI.	Not previously reviewed independently.
Planning, Development, Processes & Controls Risk of non-compliance with legislative, regulatory and/or procedural requirements	Risk that employees or Council Members responsible for planning and development approvals may inadvertently or deliberately engage in non-compliant practices, including potential corruption, such as accepting bribes or kickbacks from developers.	High risk - significant financial, reputational, and compliance implications	Assessment and review of planning, development processes (including COI management processes) to ensure functionality in preventing non-compliance and/or potential misappropriation.	Not previously reviewed independently.
Asset Management and Sustainability Strategy Implementation Risk of ineffective AMSS implementation, potentially resulting in suboptimal resource allocation and inadequate infrastructure planning	Risk of failure to implement the Asset Management and Sustainability Strategy (AMSS) effectively, potentially leading to suboptimal resource allocation and inadequate infrastructure planning.	High risk - reputation, compliance, financial	Review of AMSS implementation, focusing on the development and review of asset management plans, the use of RAMM as a single source of truth for asset information, and prioritisation within the 10-year capital works program.	This audit will support Administration by providing insights into the progress and effectiveness of the AMSS, highlighting opportunities for improvement in managing asset conditions and achieving long-term financial sustainability. Aligns with strategic objectives for sustainable asset management and financial planning.
Voter Roll Manipulation Risk of failure to detect and prevent occurrences of fraud and corruption and non- compliance with good governance and legislative requirements.	Risk that voter rolls are manipulated to favour certain candidates or outcomes, undermining the integrity of local elections and public trust in the electoral process	High risk - reputation, compliance, financial	(Limited Scope Audit) Testing of City-controlled processes related to the owners and occupiers roll	Original comment – March 2021 Identified as risk area in City of Perth Inquiry. Random compliance testing will be conducted by Rates Team prior to 2021 election. Updated comment / recommendation

Internal Audit Program D23/61195

Item 5.2- Attachment 2

INTERNAL AUDIT PROGRAM 2022/23 – 2024/25	CITY OF VINCENT
	The electoral roll is created 45 days prior to a local government election. the WAEC compiles the electoral roll. This involves gathering and verifying enrolment data from various sources, including:
	 The State electoral roll maintained by the WAEC. The City's owners and occupiers roll, which includes non-resident owners and occupiers of rateable property within the local government area.
	The final electoral roll is prepared and certified by the Electoral Commissioner however the City's role in managing the owners and occupiers roll presents a risk.

Internal Audit Program D23/61195

Item 5.2- Attachment 2

7 NOVEMBER 2024

5.3 FRAUD RISK REGISTER AND DRAFT INTEGRITY FRAMEWORK

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Attachments:
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- Fraud and Corruption Risk Register Confidential 1. 2. Summary of Control Effectiveness and Control Review Schedule -Confidential
 - Draft Integrity Framework 2024 (tracked changes) 🕹 🛣
- 3.
- Draft Integrity Framework 2024 (clean) 1 Tarter Strand and Corruption Prevention Plan 1 Tarter Strand Plan 1 Tarter Strand Plan 2 Tar 4.
- 5

RECOMMENDATION:

That the Audit and Risk Committee recommends to Council that it APPROVES the:

- 1. Fraud and Corruption Risk Register at Attachment 1;
- 2. Control Review Schedule at Attachment 2; and
- 3. Draft Integrity Framework at Attachment 4 which is proposed to replace the Fraud and **Corruption Prevention Plan at Attachment 5.**

COMMITTEE DECISION ITEM 5.3

Moved: Mr Manifis, Seconded: Mr Isambert

That the recommendation be adopted.

CARRIED (5-0)

For: Mr Araj, Mr Manifis, Mr Isambert, Cr Alexander and Cr Castle

Against: Nil

(Cr Hallett was an apology for the Meeting.)

(Mayor Xamon was an apology for the Meeting.)

NOTE: The Committee requested oversight of control reviews for the Fraud and Corruption Risks that are rated High or Extreme inherently. It was noted that these reviews would be reported to and approved by the Executive Management Committee.

Item 5.3- Attachment 3

7 NOVEMBER 2024





Acknowledgement The City of Vincent acknowledges that its Integrity Framework is based upon the Public Sector Commission's Integrity Framework resources and thanks the Public Sector Commission for its guidance in development of this document.

Item 5.3- Attachment 3

Contents

	Conter	nts	0
	1. Intro	duction	1
	1.1	Purpose of this Integrity Framework	1
	1.2	Definition of Fraud	2
	1.3	Definition of Corruption	2
	-	rity Model	
	3. Plan	& act to improve integrity	
	3.1	Roles and responsibilities	4
	3.2	Legislation and regulations	
	3.3	Risk analysis and planning for integrity	8
	3.4	Internal controls, audit and governance	
	3.5	Fraud and corruption detection systems	
	4. Mode	el and embody a culture of integrity	
	4.1	Values and standards	
	5. Lean	n and develop integrity knowledge and skills	<u>19</u> 14
	5.1	Integrity education and capacity	<u>19</u> 14
	6.Be a	ccountable for integrity	
	6.1	Response to integrity breaches	
	6.2	Self-analysis and review	<u>20</u> 15
7. Oversight			<u>20</u> 15

Item 5.3- Attachment 3

1. Introduction

The City has zero tolerance for corrupt conduct or fraudulent activities. The City is dedicated to fostering a culture of integrity and accountability and is committed to preventing, deterring, detecting and investigating fraudulent and corrupt behaviour in the delivery of City services.



The City's Integrity Framework (Framework) aligns with the WA Public Sector Commission's mandate to promote and maintain integrity, conduct and ethics.

1.1 Purpose of this Integrity Framework

The City's Framework aligns with the WA Public Sector Commission's mandate to promote and maintain integrity, conduct and ethics by bringing together the policies, procedures, tools and structures that shape the practices, management, and oversight of integrity at the City.

It serves as a comprehensive guide for Council Members, staff and our community providing:

- a clear framework for understanding and upholding integrity;
- a shared understanding of the City's commitment to ethical practices; and
- the tools and structures necessary for implementation and oversight with a consistent and ethical approach.

Draft Integrity Framework

Item 5.3- Attachment 3

7 NOVEMBER 2024

1.2 Definition of Fraud

Fraud is defined by the Australian Standard AS $8001{:}2021-\mbox{Fraud}$ & Corruption Control as:

Dishonest activity causing actual or potential gain or loss to any person or organisation including theft if moneys or other property by persons internal and/or external to the organisation and/or where deception is used at the time, immediately before or immediately following the activity.

1.3 Definition of Corruption

Corruption is defined by the Australian Standard AS 8001:2021 – Fraud & Corruption Control as:

Dishonest activity in which a person associated with an organisation (e.g. director, executive, manager, employee or contractor) acts contrary to the interest of the organisation and abuses their position of trust on order to achieve personal advantage or advantage for another person or organisation. This can also involve corrupt conduct by the organisation, or a person purporting to act on behalf of and in the interest of the organisation, in order to secure some form of improper advantage for the organisation either directly or indirectly.

Draft Integrity Framework

Item 5.3- Attachment 3

2. Integrity Model

The WA Public Sector Commission defines integrity as:

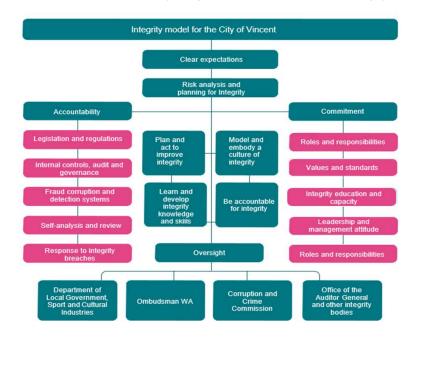
A non-negotiable to assure Western Australians that public authorities act in the interest of the community each and every day through the decisions we make and the actions we take.

Operating with integrity means using our powers responsibly for the purpose and in the manner for which they were intended. It means acting with honesty and transparency, making reasoned decisions without bias by following fair and objective processes.

It also means preventing and addressing improper conduct, disclosing facts without hiding or distorting them, and not allowing decisions or actions to be influenced by personal or private interests.

Earning and maintaining community trust is essential for us to deliver the services that families, individuals, businesses and industry need for them to prosper – and for the State to grow.

The City's Integrity Model reflects the integrity model in place for WA public authorities, and provides a visual structure to the City's integrated approach to the promotion of integrity:



Draft Integrity Framework

Item 5.3- Attachment 3

3. Plan & Act to Improve Integrity

The City's Integrity Framework includes areas with responsibilities for defining, supporting, controlling, and enforcing integrity across the organisation. These include core areas, such as the Council, Audit & Risk Committee and the Executive Management Committee or individuals responsible for implementing integrity policies and procedures.

3.1 Roles and responsibilities

Assigning clear responsibilities within the City's operations is necessary to ensure cooperation and to avoid overlaps and prevent fragmentation. Responsibilities include developing, implementing, monitoring, and evaluating integrity standards and tools, and are carried out by not only those areas within the organisation but outside the organisation.

The following table details the various bodies or positions within the City of Vincent that are key components of the City's integrity system:

Body or position	Integrity Role
Council	 Operate in accordance with the <i>Local Government Act 1995</i> and relevant legislation, including in relation to integrity and governance. Sets integrity expectations and embodies these through the City's: Code of Conduct for Council Members, Committee Members and Candidates. Risk Management Framework. Governance Framework. Council Policy Set and endorse delegations for specific functions to the Chief Executive Officer and relevant officers. Endorse the City's Annual Compliance Audit Return. Adopt the Terms of Reference of the City's Audit and Risk Committee. Receive and approve recommendations from the City's Audit and Risk Committee.
Audit and Risk Committee	 Operate in accordance with the <i>Local Government Act 1995</i> and relevant legislation, including in relation to integrity and governance. Adhere to and demonstrate the highest level of commitment and conduct for integrity. Review risk management frameworks and associated procedures for the effective identification and management of fraud risks. Provide assurance that the City has appropriate processes and systems in place to prevent, detect and effectively respond to fraud-related information. Provide leadership in preventing fraud and corruption. Monitor the implementation of recommended control improvements and ensure accountability for unresolved risks.

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Item 5.3- Attachment 3

7 NOVEMBER 2024

Body or position	Integrity Role
Council Members	 Operate in accordance with the <i>Local Government Act 1995</i> and relevant legislation, including in relation to integrity and governance. Adhere to and demonstrate the highest level of commitment and conduct for integrity. Model a culture of integrity through the active demonstration of the City's values and by communicating the importance of meeting integrity standards. Participate in the Council's decision-making processes in an impartial and unbiased manner. Manage, declare and record gifts and conflicts of interest.
All Employees	 Operate in accordance with the <i>Local Government Act 1995</i> and relevant legislation, including in relation to integrity and governance. Adhere to and demonstrate the highest level of commitment and conduct for integrity. Reflect the City's values and integrity standards. Comply with policies, processes and systems developed for organisation integrity. Apply appropriate practices for risk management, internal controls, and fraud and corruption prevention. Report misconduct, corruption or fraud through established reporting mechanisms. Participate in training and development opportunities to enhance integrity knowledge and capacity. Manage, declare and record gifts and conflicts of interest.
Chief Executive Officer	 Apply the City's resources to fraud prevention and ensure the implementation of adequate controls for managing fraud and corruption risks within the City. Drive a culture of integrity through the active demonstration of the City's values and by communicating the importance of meeting integrity standards. Implement application of integrity policies and procedures for the City. Report misconduct activities or suspected activities to external oversight bodies.
Executive Management Team	 Monitor and evaluate the effectiveness of this Framework. Provide leadership, guidance, training and support to meet integrity standards. Monitor and review the City's Corporate Risk register to identify fraud risk areas and the continued operation of controls. Participate in integrity risk assessment reviews. Report misconduct activities or suspected activities to external oversight bodies. Ensure the protection of complainants who report fraudulent and corrupt activities.
All managers	Promote integrity and prevent misconduct and corruption.

Draft Integrity Framework

Item 5.3- Attachment 3

7 NOVEMBER 2024

Body or position	Integrity Role
	 Ensure internal controls, policies and procedures are operationalised. Reduce organisation vulnerability to fraud and corruption by identifying new or emerging fraud risks and ensuring that they are reported, assessed and managed in accordance with the Risk Management Framework. Model appropriate behaviours and standards. Manage, respond to and report integrity breaches or issues as they arise. Conduct regular audits in high-risk areas such as procurement, payroll, and financial transactions. Ensure discrepancy investigations in payroll data are promptly addressed.
Executive Manager Corporate Strategy and Governance (Chief Audit Executive (CAE))	 Coordinate the biennial review of this Framework including maturity self-assessment and reporting. Implement core integrity instruments, processes and systems around governance, codes of conduct, delegations of authority, accountability and ethical decision-making. Maintain and report on legislative and regulatory compliance requirements. Facilitate ethical training and awareness. Maintain the City's Risk Management Framework including alignment assessment, review and reporting to reduce organisational vulnerability to fraud and corruption. Maintain public registers. Maintain the Delegations of Authority Manual.
Executive Manager Human Resources	 Develop, review, and implement ethically guided procedures and systems relating to human resource practices including: recruitment and selection. performance review. workforce management. induction and training. complaints and grievances. Ensure employee induction covers integrity expectations. Facilitate ethical training and awareness. Develop, review, and implement the Employee Code of Conduct, ensuring the highest level of commitment to integrity and ethical conduct. Manage grievance and discipline processes.
Chief Financial Officer	 Develop, review, and implement procedures and systems relating to purchasing and procurement; tendering and contracts; and utilisation of the City's finances ensuring the highest level of commitment to integrity and ethical conduct. Ensure compliance with legislative provisions, policies and procedures related to financial management and reporting, procurement, and financial audits. Ensure due diligence when engaging contractors and suppliers to deal with integrity matters to ensure they have the necessary qualifications, skills and/or experience (e.g. through reference and qualification checks).

Draft Integrity Framework

Item 5.3- Attachment 3

I

7 NOVEMBER 2024

Body or position	Integrity Role
	 Conduct post-transaction reviews and validation procedures for creditor information to prevent invoice fraud. Perform regular asset audits and implement access controls for high-value assets.
Executive Manager Information and Communication Technology	 Develop, review, and implement procedures and systems relating to ICT use and security. Manage appropriate security testing of ICT system and develop responses to identified security risks. Ensure employees are appropriately educated in ICT use and security practices. Implement IT security controls, such as multi-factor authentication and restricting access to sensitive systems, to mitigate the risk of unauthorised access and fraud.
Public Interest Disclosure Officers	 Investigate disclosures in accordance with the Public Interest Disclosure Act 2003.

3.2 Legislation and regulations

The Local Government Act 1995 (Act) requires local governments to develop and maintain adequate internal control systems.

In accordance with the Act, the CEO:

.

- a) In accordance with the Local Government (Financial Management) Regulations 1996
 - r.5, advise Council at least once every 3 years in respect to
 - efficient systems and procedures
 - ensure efficient use of resources
 - appropriateness and effectiveness of systems
- b) In accordance with the Local Government (Audit) Regulations 1996 r.17, at least once every 3 years review –
 - risk management
 - internal controls, and
 - legislative compliance.

Local governments are also required to establish a Code of Conduct for employees, contractors and Council and establish an Audit & Risk Committee.

The *Public Interest Disclosure Act 2003* (PID Act) requires the local government to establish written procedures for handling of any protected disclosures.

The City also has obligations under State legislation to report matters related to integrity including, but not limited to:

- Corruption, Crime and Misconduct Act 2003.
- Financial Management Act 2006.
- State Records Act 2000.

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Item 5.3- Attachment 3

3.3 Risk analysis and planning for integrity

The Corruption and Crime Commission have identified the following fraud and corruption risks in Local Government



Fraud & Corruption Risks In Local Government

FRAUD	CORRUPTION	OTHER
Procurement fraud Collusive tendering, favouritism in contract awards, inflated invoices/price gouging for goods and services	Bribery/Kickbacks Accepting payments/commissions/gifts or hospitality for preferential treatment: licensing, contracts, marketing opportunities	Data and Information Manipulation of data/statistics to secure funding, falsely claim achievements, obscure detriments
Payroll fraud Ghost employees, false overtime claims, unauthorised salary increases/payments	Conflict of Interest Using position to benefit themselves or family financially, owning businesses or partnering with private companies	Insider Trading Commercially sensitive or privileged information is used for benefit (e.g., shares)
Grant fraud Misuse of funds for personal gain	Extortion Demanding payments from businesses in exchange for permits, licences or favour	Misuse of Assets Using government owned assets for personal interests (e.g., work vehicles, equipment or technology)
Financial Fraud Embezzlement, false invoicing, skimming	Nepotism or Cronyism Hiring, promoting, rewarding individuals based on relationships not merit	

Draft Integrity Framework

Item 5.3- Attachment 3

7 NOVEMBER 2024

The City's Risk Management Framework (RMF) is essential in supporting the Integrity Framework by providing structured guidance on identifying, analysing, and managing fraud and corruption risks. The Fraud and Corruption Risk Register identifies key areas of vulnerability, prioritising these risks for targeted action. The City's risk analysis approach aligns with the RMF, ensuring that medium, high, and extreme residual risks are managed in accordance with the City's broader risk management processes. Control measures are designed to mitigate specific risks as identified in the register, with inherent risks being assessed and managed based on their potential impact and likelihood. Procurement fraud is a high-priority area, with strong controls in place to mitigate the risk of fraudulent activities in procurement processes. These controls include the enforcement of segregation of duties and multi-level approvals to ensure transparency and accountability. Regular auditing of procurement activities helps detect and prevent fraudulent behaviour, with additional reviews conducted when required. Invoice fraud is addressed through strict validation procedures, ensuring that creditor information is accurately verified before payments are processed. These controls reduce the risk of fraudulent invoices being approved and processed. Asset misappropriation is mitigated through robust asset management procedures. The City ensures that high-value assets are tracked, with restricted access granted only to authorised personnel. Regular asset audits are conducted to ensure assets are correctly accounted for and used appropriately. Payroll fraud risks are controlled through comprehensive payroll verification processes, ensuring that timesheets are accurately reviewed and approved. Controls are in place to ensure that payroll systems are secure, and any discrepancies are promptly investigated. Through the application of the RMF, the City ensures that identified fraud and corruption risks are continuously monitored and addressed. Control measures are regularly reviewed to ensure they remain effective in reducing residual risk, with high-priority risks receiving ongoing attention as part of the City's overall risk management approach. Enhanced Procurement Controls: Regular audits in high-risk areas such as procurement ensure compliance with established procedures and detect any anomalies early. Segregation of duties in procurement processes prevents any single individual from having control over all aspects of a transaction. Invoice Fraud Prevention: Strict validation procedures for creditor information ensure accuracy before processing payments. This includes cross-checking details with external databases where possible. Post-transaction reviews of financial transactions identify any discrepancies or unauthorised changes. Asset Management: Regular asset audits ensure that all high-value assets are accounted for and used appropriately.

Draft Integrity Framework

Item 5.3- Attachment 3

7 NOVEMBER 2024

<u>Access controls for high-value assets ensure that only authorised personnel can access them.</u>

Payroll Verification:

Comprehensive payroll verification processes ensure that all timesheets are accurately reviewed and approved. This includes cross-referencing timesheets with attendance records and other relevant data.

Discrepancy investigations in payroll data promptly address any discrepancies found.
Continuous Improvement and Monitoring:

Regular review of control measures ensures they are updated based on audit findings and risk assessments to remain effective in reducing residual risk.

Enhanced IT security controls, such as multi-factor authentication and access restrictions, protect sensitive systems and data from unauthorised access and fraud.

The City has developed a comprehensive Risk Management Framework providing guidance to the organisation on risk identification, analysis, risk management procedure and responsibility.

Risk Appetite and Tolerance Statements

The City's Risk Appetite and Telerance Statements (Statements) are crucial Risk Framework components that sit near the top of the Risk Management hierarchy.

The Statements affirm that the City place high importance on its values and a culture of integrity in conduct, performance excellence, innovation, equality and diversity, dignity and respect, collegiality, and cultural sensitivity.

The City has a *low risk appetite* for behaviour or conduct which does not meet these standards.

The City has *no appetite* for conduct that is unlawful, unethical, or otherwise breaches the Code of Conduct or reflects misconduct or serious misconduct.

The City has no tolerance for bribery or fraud.

Risk Management Policy

The City's Risk Management Policy sets the tone for the City's risk management approach and establishes the risk management responsibilities of Council, the Audit & Risk Committee, City employees, contractors and other relevant parties as required.

Risk Management Procedure

The City's Risk Management Procedure supports the Policy by defining the systems and processes in place to facilitate good practice risk management and further defines the roles and responsibilities of risk identification, analysis, evaluation, controls, and treatment.

Corporate Risk Register

The City's corporate risks are listed in the Corporate Risks Register (Register). Risks are listed across seven risk categories including governance, misconduct, and fraud. The Register includes risk assessment, existing controls, residual risk ratings, control ratings, risk management actions, forecast risk analysis (post treatment) and alignment to the City's Risk Appetite and Tolerance Statements.

Draft Integrity Framework

Item 5.3- Attachment 3

7 NOVEMBER 2024

The Register is a working document used to monitor and track risk management activities and ensure that they align with the established Risk Framework.

Draft Integrity Framework

Item 5.3- Attachment 3

7 NOVEMBER 2024

3.4 Internal controls, audit and governance The City's internal controls are designed to prevent, detect, and respond to integrity breaches, including fraud and corruption. The internal control framework is supported by a robust audit and governance system, which ensures the continuous assessment and improvement of control measures across all operations The control review schedule has been developed to prioritise areas of highest vulnerability, using both the inherent risk rating (before controls) and the effectiveness of controls in reducing the current risk. This ensures that the highest-risk areas, such as procurement, payroll, and asset management, receive the most immediate attention. Key components of the City's internal controls audit and governance include: Control review schedule: Controls are reviewed on a rolling basis, with medium, high, and extreme inherent risk areas receiving more frequent reviews. The review schedule prioritises areas where control effectiveness may be lower or where the risk remains high despite existing controls. Control effectiveness evaluation: The City assesses control effectiveness regularly, with ratings assigned to each control. Control ratings such as "fully effective," "adequate," and "inadequate" inform the frequency and depth of reviews, ensuring resources are focused on areas where control weaknesses have been identified. Incorporation into audit programs: The City's internal audit program is risk-based and aimed at addressing the City's key high risks, which relate to non-compliance, fraud, corruption and misconduct. The purpose of the internal audit program is to test the effectiveness and adequacy of the City's controls, processes and practices aimed at managing these risks. Audits are undertaken by an independent auditor and the outcome of each audit, along with proposed management actions, are presented to the Committee Management actions are documented and tracked through the City's audit log which is presented to the Committee at each meeting. Audit and Risk Committee oversight: The Committee regularly reviews the Corporate Risk Register and the outcomes of control audits, ensuring that the highest risks are being addressed in a timely manner. This includes monitoring the implementation of recommended control improvements and ensuring accountability for unresolved risks. Continuous improvement: The City continually refines its control measures based on audit findings, feedback from risk owners, and changes in the external environment. This includes integrating new technologies, updating policies, and introducing more sophisticated control mechanisms where necessary. By aligning control reviews with both inherent risk ratings and control effectiveness, the City ensures that areas of high vulnerability are subject to rigorous scrutiny and ongoing improvement. This proactive approach reduces residual risk and strengthens the City's ability to manage integrity risks effectively.

Draft Integrity Framework

Item 5.3- Attachment 3

7 NOVEMBER 2024

The City undertakes activities and implements internal controls to minimise its integrity risks including the following:
Governance Framework
The City's Governance Framework highlights the City's commitment to providing good governance by defining systems, policies, processes and a methodology for ensuring accountability, probity and openness in the conduct of City business.
The framework describes the principles and key roles that guide Council in its decision- making and demonstrates to the community the processes which the City uses to achieve its strategic priorities and undertake its service delivery.
It also details how the community is involved in the City's affairs and decision making processes.
Policy Development and Review
The City's Policy Development & Review Policy (Policy) provides guidance on the development and review of the City's strategies, policies and action plans (policy documents) to achieve transparent and consistent decision making which aligns with the City's objectives, strategic priorities and legislative requirements.
The Policy and supporting Policy Document Register and Review Plan ensures that Policy Documents remain current by facilitating their systematic review.
Publication of Registers
In the interest of openness and transparency, the following registers are made available on the City's <u>website</u> .
Register of Common Seal Usage
 Register of Complaints referred to under Section 5.121 of the Local Government Act 1995
Contracts Register
Council Member Contact with Developers Register
 Register of Freedom of Information (FOI) Requests
Register of Gifts
Council Member Sitting Fees, Allowances and Meeting Attendances
Council Members Professional Development – Reporting Period – 2023/24
Register of Interests Disclosed at Council Meetings
Lease Register
Tender Register
Primary Returns Reporting
Annual Returns Reporting
Community Funding Grant Registers

Draft Integrity Framework

Item 5.3- Attachment 3

7 NOVEMBER 2024

Financial and Procurement Controls

The following Financial Management and Procurement controls are in place:

• Annual Budget including detailed estimates of revenue and expenditure for the upcoming financial year.

Regular reviews of budget performance against actual results are conducted
to ensure financial targets are met.

• Segregation of duties to ensure that payment authorisation, processing and review is conducted by independent staff members.

Independent maintenance of supplier masterfile.

 Mandatory training by all employees with authority to raise requisitions or approve purchase orders.

 Regular internal audits for both procurement and contract management to ensure compliance with procurement and contract management frameworks; threshold requirements; exemption requirements; split purchase orders; and targeted threshold audits.

 Documented procedures and/or guidelines for grant acquittals, credit card acquittals, asset management, inventory and stock management, revenue recognition, accounts receivable, accounts payable, end of period roll over, bank reconciliations, trust and bonds, month end and year end processes, budget processes.

• Comprehensive Purchasing policy and procurement framework ensure transparency, fairness, and value for money in the acquisition of goods and services.

Human Resource Management Controls

The following Human Resource Management Controls are in place;

 Employment screening including national police clearance certificate and/or working with children checks for relevant positions.

 Comprehensive induction process which includes training of accountable and ethical decision making.

Approval of secondary employment is required.

 Probing for moral judgement capacities at interview by asking questions around ethical predicaments for positions of trust (i.e. Finance, HR, Customer Service, ICT, Public Health and Built Environment, Ranger Services, Coordinators, Management and Executives).

 Reference checks of applicants and a level of questioning based on the skills, knowledge and experience required for the position.

• Qualification checks and presentation of original documentation.

• The City's annual performance review process is also a mechanism for employees and supervisors to reinforce integrity standards; raise any integrity issues; or identify any training and development needs.

Draft Integrity Framework

Item 5.3- Attachment 3

7 NOVEMBER 2024

Information Management Controls

The following Information Management Controls are in place:

• The City's Recordkeeping Plan outlines the management of State records to fulfill obligations under the *State Records Act 2000.*

 The Code of Conduct for Council Members, Committee Members, and Candidates, as well as the Code of Conduct for Employees, includes provisions related to the use of information.

 Access to corporate records by employees and contractors is regulated according to designated access and security classifications set by the Coordinator of Information and the City's Policy and Procedure Manual.

Public access to the City's records is in accordance with the Freedom of
Information Act 1992 or other applicable laws.

Council Members and committee members access the City's records through
the Chief Executive Officer, in compliance with Section 5.92 of the Local
Government Act 1995.

• The use of online services by Council Members, employees, and contractors is governed by the IT Acceptable Use Procedure and Remote Access Policy, which provide guidelines for acceptable business and personal use.

The City liaises with the Ombudsman WA regarding effective complaint handling, investigations, and record keeping.

Audit & Risk Committee

The City's Audit & Risk Committee (Committee) provides advise and assists the Council to fulfil its governance and oversight responsibilities in relation to financial reporting, risk management, internal controls, legislative compliance, ethical accountability, and the internal and external audit functions.

The Committee comprises of four Council Members and three external independent members and is led by an independent Chairperson to align with the better practice principles for public sector entities.

Internal Audit Program

The City has an internal audit program which is developed using a risk-based approach. It is aimed at addressing the City's key high risks, which relate to non-compliance and fraud, corruption and misconduct. The purpose of this internal audit program is to test the effectiveness and adequacy of the City's controls, processes and practices aimed at managing these risks.

Audits are undertaken by an independent auditor and the outcome of each audit, along with proposed management actions, are presented to the Committee. Management actions are documented and tracked through the City's audit log which is presented to the Committee at each meeting.

Draft Integrity Framework

Item 5.3- Attachment 3

7 NOVEMBER 2024

Detec	tion Mechanisms:
•	The City's Fraud and Corruption Risk Register and supporting RMF prioritise
	detection mechanisms for fraud and corruption. These systems are essential for
	identifying vulnerabilities, detecting anomalies, and preventing integrity breaches.
	The City's fraud detection approach incorporates both proactive and reactive
	systems, aligned with the findings in the Fraud and Corruption Risk Register.
Regu	lar Audits and Control Testing:
•	The City is committed to regular audits and control testing. High-priority areas such
	as procurement, payroll, and financial transactions are subject to frequent audits.
	Internal audit programs, conducted by independent auditors, evaluate the
	effectiveness of internal controls, risk management, and governance processes,
	while annual financial audits, performed by the Office of the Auditor General, ensure
	compliance with accounting standards and legislation.
Post-	Transaction Reviews:
	Post-transaction reviews of key financial transactions are conducted to detect
	anomalies, missing or altered documentation, and unauthorised changes. These
	reviews are particularly relevant for procurement and accounts payable, where frau
	risk is highest. This includes the review of management accounting reports to identi
	unusual patterns in financial transactions.
IT Se	curity Controls:
	IT security controls, such as restricting access to sensitive systems and implementi
	multi-factor authentication, are recognised as essential components of fraud
	detection, particularly in managing supplier information and payroll data. These
	controls help mitigate the risk of unauthorised access and fraud.
Gove	rnance Detection Systems:
•	The City also maintains robust governance detection systems to support its
	commitment to transparency and accountability. Conflicts of interest and gift
	declarations are published in publicly accessible registers, while Public Interest
	Disclosure Procedures (PID) Information Guidelines provide clear guidance to
	employees and members of the public on reporting suspicious or known illegal or unethical conduct. Anonymous reporting avenues are also available to enable
	confidential reporting.
-	
Finan	cial System Reviews:
•	Financial systems undergo independent reviews to ensure their integrity. This
	includes the manual uploading of fees, charges, journal entries, and changes to
	employee payments. In addition, monthly reconciliations of financial modules to
	general ledger balances are performed to ensure accuracy, and the annual budget
	process, alongside the mid-year review, critically assesses forward budget
	projections to maintain financial integrity.
	gning these detection systems with the risk levels identified in the Fraud and Corrupti
	Register, and ensuring a thorough governance framework, the City strengthens its
ability	to detect fraud early and take appropriate corrective action.

Item 5.3- Attachment 3

7 NOVEMBER 2024



Draft Integrity Framework

Item 5.3- Attachment 3

7 NOVEMBER 2024

Review of registers to ensure compliance with legislative/policy requirements.

 Public Interest Disclosure Procedures (PID) Information Guidelines to guide employees, or members of the public, on reporting suspicious or known illegal or unethical conduct.

Anonymous reporting avenues are provided for reporting suspicious or known illegal or unethical conduct.

Draft Integrity Framework

Item 5.3- Attachment 3

4. Model and embody a culture of integrity

The Strategic Community Plan is the Councils key strategic document. It describes the vision the City of Vincent will strive to achieve, where it will focus its efforts, and how it will measure progress.

4.1 Values and standards

Insert City's Vision Quote
 Insert City's Values image

The values of engaging, accountability, and making a difference are deeply interconnected with organisation integrity. By actively listening, understanding, and communicating, the City demonstrates respect and transparency, which are vital for maintaining integrity.

Accountability ensures that actions are transparent and subject to scrutiny, building trust and showing ethical responsibility.

The <u>City of Vincent Code of Conduct</u> expresses the City's commitment to high standards of ethical and professional behavior and outlines the principles in which individual responsibilities are based.

The City provides a formal induction process for all new staff and contractors that includes a clear focus on integrity. Managers exercise and demonstrate high levels of integrity in the performance of their roles and functions and reinforce standards of ethical and professional behavior.

Values and standards are included through recruitment materials and on the City's website.

5. Learn and develop integrity knowledge and skills

5.1 Integrity education and capacity

The City will adopt a proactive approach to fraud prevention by embedding the following practices:

- Fraud awareness training: All staff, particularly those in procurement, finance, and asset management roles, will participate in regular fraud awareness training to understand the risks and their role in mitigating them.
- Regular communication on integrity: Senior management will communicate the importance of maintaining high integrity standards, with a focus on the high-risk areas identified in the Fraud Risk Register.

These initiatives will help to foster a culture of integrity across the organisation, ensuring staff are actively engaged in preventing fraud.

Draft Integrity Framework

Item 5.3- Attachment 3

AUDIT AND RISK COMMITTEE MINUTES

7 NOVEMBER 2024

The City <u>will</u> maintaine a dedicated Fraud and Corruption internal webpage for employees that highlights the key integrity responsibilities of public sector employees and details reminder of:

- the City's position in relation to the acceptance of gifts and benefits;
- how to identify, disclose and manage conflicts of interest;
- appropriate use of public resources;
- appropriate management of corporate information;
- personal behaviour; and
- how to report suspected unethical, fraudulent, dishonest, illegal, or corrupt behaviour.

Key integrity responsibilities are also communicated by the CEO to all staff.

6. Be accountable for integrity

6.1 Response to integrity breaches

The City provides a dedicated <u>webpage</u> to assist our community, employees, contractors, and visitors in navigating the proper process for reporting integrity breaches and lodging complaints.

Where complaints against elected members, committee members or candidates are upheld they will be included in the City's Complaints Registers, available on the City's website. Complaints (upheld) and reporting to external oversight bodies will also be reported on in the City's Annual Report.

For certain types of conduct, the Chief Executive Officer has a statutory obligation to notify the Public Sector Commission and Department of Local Government, Sport and Cultural Industries (minor misconduct), Corruption and Crime Commission (serious misconduct) and Western Australia Police (criminal conduct).

6.2 Self-analysis and review

The City will review the framework on a biennial basis undertaking a maturity selfassessment in line with the <u>Public Sector Commission Integrity Framework Maturity Self-</u> <u>Assessment</u> to identify the strengths and weaknesses of its approach to integrity in relation to 4 levels of maturity – emerging, developing, embedded and excelling – and develop a plan to reach its desired levels.

7. Oversight

The Chief Executive Officer, with the support of the Executive Management Team, is responsible for oversight of the Integrity Framework.

In addition, the Audit and Risk Committee assists by providing independent oversight on the effectiveness of the City's risk management framework. As part of its oversight role the committee receives regular reporting on:

Draft Integrity Framework

Item 5.3- Attachment 3

7 NOVEMBER 2024

- development of the internal audit program with considerations to undertake pro-active fraud and corruption detecting activities.
- internal audit reports and recommendations and management actions.

OFFICE USE ONLY

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Item 5.3- Attachment 3

7 NOVEMBER 2024

Responsible Officer	Executive Manager Corporate Strategy and Governance
Initial Adoption	DD/MM/YYYY CM reference:D22/186318
Reviewed / Amended	DD/MM/YYYY
Next Review Date	MM/YYYY

Draft Integrity Framework

Item 5.3- Attachment 3

7 NOVEMBER 2024





Acknowledgement The City of Vincent acknowledges that its Integrity Framework is based upon the Public Sector Commission's Integrity Framework resources and thanks the Public Sector Commission for its guidance in development of this document.

Item 5.3- Attachment 4

Contents

Conten	its	0
1. Introd	luction	1
1.1	Purpose of this Integrity Framework	1
1.2	Definition of Fraud	2
1.3	Definition of Corruption	2
-	rity Model	
3. Plan	& act to improve integrity	
3.1	Roles and responsibilities	4
3.2	Legislation and regulations	
3.3	Risk analysis and planning for integrity	
3.4	Internal controls, audit and governance	10
3.5	Fraud and corruption detection systems	11
4. Mode	el and embody a culture of integrity	
4.1	Values and standards	12
5. Learr	and develop integrity knowledge and skills	
5.1	Integrity education and capacity	
6.Be ad	ccountable for integrity	13
6.1	Response to integrity breaches	
6.2	Self-analysis and review	14
7. Over	sight	14

Item 5.3- Attachment 4

1. Introduction

The City has zero tolerance for corrupt conduct or fraudulent activities. The City is dedicated to fostering a culture of integrity and accountability and is committed to preventing, deterring, detecting and investigating fraudulent and corrupt behaviour in the delivery of City services.



The City's Integrity Framework (Framework) aligns with the WA Public Sector Commission's mandate to promote and maintain integrity, conduct and ethics.

1.1 Purpose of this Integrity Framework

The City's Framework aligns with the WA Public Sector Commission's mandate to promote and maintain integrity, conduct and ethics by bringing together the policies, procedures, tools and structures that shape the practices, management, and oversight of integrity at the City.

It serves as a comprehensive guide for Council Members, staff and our community providing:

- a clear framework for understanding and upholding integrity;
- a shared understanding of the City's commitment to ethical practices; and
- the tools and structures necessary for implementation and oversight with a consistent and ethical approach.

Draft Integrity Framework

Item 5.3- Attachment 4

1.2 Definition of Fraud

Fraud is defined by the Australian Standard AS $8001{:}2021-\mbox{Fraud}$ & Corruption Control as:

Dishonest activity causing actual or potential gain or loss to any person or organisation including theft if moneys or other property by persons internal and/or external to the organisation and/or where deception is used at the time, immediately before or immediately following the activity.

1.3 Definition of Corruption

Corruption is defined by the Australian Standard AS 8001:2021 – Fraud & Corruption Control as:

Dishonest activity in which a person associated with an organisation (e.g. director, executive, manager, employee or contractor) acts contrary to the interest of the organisation and abuses their position of trust on order to achieve personal advantage or advantage for another person or organisation. This can also involve corrupt conduct by the organisation, or a person purporting to act on behalf of and in the interest of the organisation, in order to secure some form of improper advantage for the organisation either directly or indirectly.

Draft Integrity Framework

Item 5.3- Attachment 4

2. Integrity Model

The WA Public Sector Commission defines integrity as:

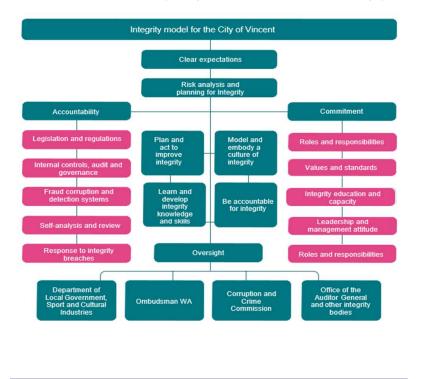
A non-negotiable to assure Western Australians that public authorities act in the interest of the community each and every day through the decisions we make and the actions we take.

Operating with integrity means using our powers responsibly for the purpose and in the manner for which they were intended. It means acting with honesty and transparency, making reasoned decisions without bias by following fair and objective processes.

It also means preventing and addressing improper conduct, disclosing facts without hiding or distorting them, and not allowing decisions or actions to be influenced by personal or private interests.

Earning and maintaining community trust is essential for us to deliver the services that families, individuals, businesses and industry need for them to prosper – and for the State to grow.

The City's Integrity Model reflects the integrity model in place for WA public authorities, and provides a visual structure to the City's integrated approach to the promotion of integrity:



Draft Integrity Framework

Item 5.3- Attachment 4

3. Plan & Act to Improve Integrity

The City's Integrity Framework includes areas with responsibilities for defining, supporting, controlling, and enforcing integrity across the organisation. These include core areas, such as the Council, Audit & Risk Committee and the Executive Management Committee or individuals responsible for implementing integrity policies and procedures.

3.1 Roles and responsibilities

Assigning clear responsibilities within the City's operations is necessary to ensure cooperation and to avoid overlaps and prevent fragmentation. Responsibilities include developing, implementing, monitoring, and evaluating integrity standards and tools, and are carried out by not only those areas within the organisation but outside the organisation.

The following table details the various bodies or positions within the City of Vincent that are key components of the City's integrity system:

Body or position	Integrity Role	
Council	 Operate in accordance with the <i>Local Government Act 1995</i> and relevant legislation, including in relation to integrity and governance. Sets integrity expectations and embodies these through the City's: Code of Conduct for Council Members, Committee Members and Candidates. Risk Management Framework. Governance Framework. Council Policy Set and endorse delegations for specific functions to the Chief Executive Officer and relevant officers. Endorse the City's Annual Compliance Audit Return. Adopt the Terms of Reference of the City's Audit and Risk Committee. 	
	 Appoint members to the Audit and Risk Committee. Receive and approve recommendations from the City's Audit and Risk Committee. 	
Audit and Risk Committee	 Operate in accordance with the <i>Local Government Act 1995</i> and relevant legislation, including in relation to integrity and governance. Adhere to and demonstrate the highest level of commitment and conduct for integrity. Review risk management frameworks and associated procedures for the effective identification and management of fraud risks. Provide assurance that the City has appropriate processes and systems in place to prevent, detect and effectively respond to fraud-related information. Provide leadership in preventing fraud and corruption. Monitor the implementation of recommended control improvements and ensure accountability for unresolved risks. 	

Draft Integrity Framework

Item 5.3- Attachment 4

7 NOVEMBER 2024

Body or position	Integrity Role
Council Members	 Operate in accordance with the <i>Local Government Act 1995</i> and relevant legislation, including in relation to integrity and governance. Adhere to and demonstrate the highest level of commitment and conduct for integrity. Model a culture of integrity through the active demonstration of the City's values and by communicating the importance of meeting integrity standards. Participate in the Council's decision-making processes in an impartial and unbiased manner. Manage, declare and record gifts and conflicts of interest.
All Employees	 Operate in accordance with the <i>Local Government Act 1995</i> and relevant legislation, including in relation to integrity and governance. Adhere to and demonstrate the highest level of commitment and conduct for integrity. Reflect the City's values and integrity standards. Comply with policies, processes and systems developed for organisation integrity. Apply appropriate practices for risk management, internal controls, and fraud and corruption prevention. Report misconduct, corruption or fraud through established reporting mechanisms. Participate in training and development opportunities to enhance integrity knowledge and capacity.
Chief Executive Officer	 Apply the City's resources to fraud prevention and ensure the implementation of adequate controls for managing fraud and corruption risks within the City. Drive a culture of integrity through the active demonstration of the City's values and by communicating the importance of meeting integrity standards. Implement application of integrity policies and procedures for the City. Report misconduct activities or suspected activities to external oversight bodies.
Executive Management Team	 Monitor and evaluate the effectiveness of this Framework. Provide leadership, guidance, training and support to meet integrity standards. Monitor and review the City's Corporate Risk register to identify fraud risk areas and the continued operation of controls. Participate in integrity risk assessment reviews. Report misconduct activities or suspected activities to external oversight bodies. Ensure the protection of complainants who report fraudulent and corrupt activities.

Draft Integrity Framework

Item 5.3- Attachment 4

7 NOVEMBER 2024

Body or position	Integrity Role
All managers	 Promote integrity and prevent misconduct and corruption. Ensure internal controls, policies and procedures are operationalised. Reduce organisation vulnerability to fraud and corruption by identifying new or emerging fraud risks and ensuring that they are reported, assessed and managed in accordance with the Risk Management Framework. Model appropriate behaviours and standards. Manage, respond to and report integrity breaches or issues as they arise. Conduct regular audits in high-risk areas such as procurement, payroll, and financial transactions. Ensure discrepancy investigations in payroll data are promptly addressed.
Executive Manager Corporate Strategy and Governance (Chief Audit Executive (CAE))	 Coordinate the biennial review of this Framework including maturity self-assessment and reporting. Implement core integrity instruments, processes and systems around governance, codes of conduct, delegations of authority, accountability and ethical decision-making. Maintain and report on legislative and regulatory compliance requirements. Facilitate ethical training and awareness. Maintain the City's Risk Management Framework including alignment assessment, review and reporting to reduce organisational vulnerability to fraud and corruption. Maintain public registers. Maintain the Delegations of Authority Manual.
Executive Manager Human Resources	 Develop, review, and implement ethically guided procedures at systems relating to human resource practices including: recruitment and selection. performance review. workforce management. induction and training. complaints and grievances. Ensure employee induction covers integrity expectations. Facilitate ethical training and awareness. Develop, review, and implement the Employee Code of Condu ensuring the highest level of commitment to integrity and ethica conduct. Manage grievance and discipline processes.
Chief Financial Officer	 Develop, review, and implement procedures and systems relating to purchasing and procurement; tendering and contracts; and utilisation of the City's finances ensuring the highest level of commitment to integrity and ethical conduct. Ensure compliance with legislative provisions, policies and procedures related to financial management and reporting, procurement, and financial audits. Ensure due diligence when engaging contractors and suppliers to deal with integrity matters to ensure they have the necessary

Draft Integrity Framework

Item 5.3- Attachment 4

7 NOVEMBER 2024

Body or position	Integrity Role	
	 qualifications, skills and/or experience (e.g. through reference and qualification checks). Conduct post-transaction reviews and validation procedures for creditor information to prevent invoice fraud. Perform regular asset audits and implement access controls for high-value assets. 	
Executive Manager Information and Communication Technology	 Develop, review, and implement procedures and systems relating to ICT use and security. Manage appropriate security testing of ICT system and develop responses to identified security risks. Ensure employees are appropriately educated in ICT use and security practices. Implement IT security controls, such as multi-factor authentication and restricting access to sensitive systems, to mitigate the risk of unauthorised access and fraud. 	
Public Interest Disclosure Officers	 Investigate disclosures in accordance with the Public Interest Disclosure Act 2003. 	

3.2 Legislation and regulations

The Local Government Act 1995 (Act) requires local governments to develop and maintain adequate internal control systems.

In accordance with the Act, the CEO:

- a) In accordance with the Local Government (Financial Management) Regulations 1996
 - r.5, advise Council at least once every 3 years in respect to -
 - efficient systems and procedures
 - ensure efficient use of resources
 - appropriateness and effectiveness of systems

 b) In accordance with the Local Government (Audit) Regulations 1996 r.17, at least once every 3 years review –

- risk management
- internal controls, and
- legislative compliance.

Local governments are also required to establish a Code of Conduct for employees, contractors and Council and establish an Audit & Risk Committee.

The *Public Interest Disclosure Act 2003* (PID Act) requires the local government to establish written procedures for handling of any protected disclosures.

The City also has obligations under State legislation to report matters related to integrity including, but not limited to:

- Corruption, Crime and Misconduct Act 2003.
- Financial Management Act 2006.
- State Records Act 2000.

Draft Integrity Framework

Item 5.3- Attachment 4

3.3 Risk analysis and planning for integrity

The Corruption and Crime Commission have identified the following fraud and corruption risks in Local Government



Fraud & Corruption Risks In Local Government

FRAUD	CORRUPTION	OTHER
Procurement fraud Collusive tendering, favouritism in contract awards, inflated invoices/price gouging for goods and services	Bribery/Kickbacks Accepting payments/commissions/gifts or hospitality for preferential treatment: licensing, contracts, marketing opportunities	Data and Information Manipulation of data/statistics to secure funding, falsely claim achievements, obscure detriments
Payroll fraud Ghost employees, false overtime claims, unauthorised salary increases/payments	Conflict of Interest Using position to benefit themselves or family financially, owning businesses or partnering with private companies	Insider Trading Commercially sensitive or privileged information is used for benefit (e.g., shares)
Grant fraud Misuse of funds for personal gain	Extortion Demanding payments from businesses in exchange for permits, licences or favour	Misuse of Assets Using government owned assets for personal interests (e.g., work vehicles, equipment or technology)
Financial Fraud Embezzlement, false invoicing, skimming	Nepotism or Cronyism Hiring, promoting, rewarding individuals based on relationships not merit	

Draft Integrity Framework

Item 5.3- Attachment 4

7 NOVEMBER 2024

The City's Risk Management Framework (RMF) is essential in supporting the Integrity Framework by providing structured guidance on identifying, analysing, and managing fraud and corruption risks. The Fraud and Corruption Risk Register (Register) identifies key areas of vulnerability, prioritising these risks for targeted action.

Integrity risk analysis approach aligns with the RMF, ensuring that medium, high, and extreme residual risks are managed in accordance with the City's broader risk management processes. Control measures are designed to mitigate specific risks as identified in the register, with inherent risks being assessed and managed based on their potential impact and likelihood.

Procurement fraud is a high-priority area, with strong controls in place to mitigate the risk of fraudulent activities in procurement processes. These controls include the enforcement of segregation of duties and multi-level approvals to ensure transparency and accountability. Regular auditing of procurement activities helps detect and prevent fraudulent behaviour, with additional reviews conducted when required.

Invoice fraud is addressed through strict validation procedures, ensuring that creditor information is accurately verified before payments are processed. These controls reduce the risk of fraudulent invoices being approved and processed.

Asset misappropriation is mitigated through robust asset management procedures. The City ensures that high-value assets are tracked, with restricted access granted only to authorised personnel. Regular asset audits are conducted to ensure assets are correctly accounted for and used appropriately.

Payroll fraud risks are controlled through comprehensive payroll verification processes, ensuring that timesheets are accurately reviewed and approved. Controls are in place to ensure that payroll systems are secure, and any discrepancies are promptly investigated.

Through the application of the RMF, the City ensures that identified fraud and corruption risks are continuously monitored and addressed. Control measures are regularly reviewed to ensure they remain effective in reducing residual risk, with high-priority risks receiving ongoing attention as part of the City's overall risk management approach.

Enhanced Procurement Controls:

- Regular audits in high-risk areas such as procurement ensure compliance with established procedures and detect any anomalies early.
- Segregation of duties in procurement processes prevents any single individual from having control over all aspects of a transaction.

Invoice Fraud Prevention:

- Strict validation procedures for creditor information ensure accuracy before processing payments. This includes cross-checking details with external databases where possible.
- Post-transaction reviews of financial transactions identify any discrepancies or unauthorised changes.

Asset Management:

Regular asset audits ensure that all high-value assets are accounted for and used appropriately.

Draft Integrity Framework

Item 5.3- Attachment 4

7 NOVEMBER 2024

 Access controls for high-value assets ensure that only authorised personnel can access them.

Payroll Verification:

- Comprehensive payroll verification processes ensure that all timesheets are accurately reviewed and approved. This includes cross-referencing timesheets with attendance records and other relevant data.
- Discrepancy investigations in payroll data promptly address any discrepancies found.

Continuous Improvement and Monitoring:

- Regular review of control measures ensures they are updated based on audit findings and risk assessments to remain effective in reducing residual risk.
- Enhanced IT security controls, such as multi-factor authentication and access restrictions, protect sensitive systems and data from unauthorised access and fraud.

3.4 Internal controls, audit and governance

The City's internal controls are designed to prevent, detect, and respond to integrity breaches, including fraud and corruption. The internal control framework is supported by a robust audit and governance system, which ensures the continuous assessment and improvement of control measures across all operations.

The control review schedule has been developed to prioritise areas of highest vulnerability, using both the inherent risk rating (before controls) and the effectiveness of controls in reducing the current risk. This ensures that the highest-risk areas, such as procurement, payroll, and asset management, receive the most immediate attention.

Key components of the City's internal controls audit and governance include:

Control review schedule:

Controls are reviewed on a rolling basis, with medium, high, and extreme inherent risk areas receiving more frequent reviews. The review schedule prioritises areas where control effectiveness may be lower or where the risk remains high despite existing controls.

Control effectiveness evaluation:

The City assesses control effectiveness regularly, with ratings assigned to each control. Control ratings such as "fully effective," "adequate," and "inadequate" inform the frequency and depth of reviews, ensuring resources are focused on areas where control weaknesses have been identified.

Incorporation into audit programs:

- The City's internal audit program is risk-based and aimed at addressing the City's key high risks, which relate to non-compliance, fraud, corruption and misconduct. The purpose of the internal audit program is to test the effectiveness and adequacy of the City's controls, processes and practices aimed at managing these risks.
- Audits are undertaken by an independent auditor and the outcome of each audit, along with proposed management actions, are presented to the Committee.
 Management actions are documented and tracked through the City's audit log which is presented to the Committee at each meeting.

Audit and Risk Committee oversight:

Draft Integrity Framework

Item 5.3- Attachment 4

7 NOVEMBER 2024

 The Committee regularly reviews the Corporate Risk Register and the outcomes of control audits, ensuring that the highest risks are being addressed in a timely manner. This includes monitoring the implementation of recommended control improvements and ensuring accountability for unresolved risks.

Continuous improvement:

The City continually refines its control measures based on audit findings, feedback from risk owners, and changes in the external environment. This includes integrating new technologies, updating policies, and introducing more sophisticated control mechanisms where necessary.

By aligning control reviews with both inherent risk ratings and control effectiveness, the City ensures that areas of high vulnerability are subject to rigorous scrutiny and ongoing improvement. This proactive approach reduces residual risk and strengthens the City's ability to manage integrity risks effectively.

3.5 Fraud and corruption detection systems

Detection Mechanisms:

 The Register and supporting RMF prioritise detection mechanisms for fraud and corruption. These systems are essential for identifying vulnerabilities, detecting anomalies, and preventing integrity breaches. The City's fraud detection approach incorporates both proactive and reactive systems, aligned with the findings in the Register.

Regular Audits and Control Testing:

• The City is committed to regular audits and control testing. High-priority areas such as procurement, payroll, and financial transactions are subject to frequent audits. Internal audit programs, conducted by independent auditors, evaluate the effectiveness of internal controls, risk management, and governance processes, while annual financial audits, performed by the Office of the Auditor General, ensure compliance with accounting standards and legislation.

Post-Transaction Reviews:

 Post-transaction reviews of key financial transactions are conducted to detect anomalies, missing or altered documentation, and unauthorised changes. These reviews are particularly relevant for procurement and accounts payable, where fraud risk is highest. This includes the review of management accounting reports to identify unusual patterns in financial transactions.

IT Security Controls:

• IT security controls, such as restricting access to sensitive systems and implementing multi-factor authentication, are recognised as essential components of fraud detection, particularly in managing supplier information and payroll data. These controls help mitigate the risk of unauthorised access and fraud.

Governance Detection Systems:

 The City also maintains robust governance detection systems to support its commitment to transparency and accountability. Conflicts of interest and gift declarations are published in publicly accessible registers, while Public Interest Disclosure Procedures (PID) Information Guidelines provide clear guidance to

Draft Integrity Framework

Item 5.3- Attachment 4

7 NOVEMBER 2024

employees and members of the public on reporting suspicious or known illegal or unethical conduct. Anonymous reporting avenues are also available to enable confidential reporting.

Financial System Reviews:

Financial systems undergo independent reviews to ensure their integrity. This
includes the manual uploading of fees, charges, journal entries, and changes to
employee payments. In addition, monthly reconciliations of financial modules to
general ledger balances are performed to ensure accuracy, and the annual budget
process, alongside the mid-year review, critically assesses forward budget
projections to maintain financial integrity.

By aligning these detection systems with the risk levels identified in Register, and ensuring a thorough governance framework, the City strengthens its ability to detect fraud early and take appropriate corrective action.

4. Model and embody a culture of integrity

The Strategic Community Plan is the Councils key strategic document. It describes the vision the City of Vincent will strive to achieve, where it will focus its efforts, and how it will measure progress.

4.1 Values and standards

Insert City's Vision Quote Insert City's Values image

The values of engaging, accountability, and making a difference are deeply interconnected with organisation integrity. By actively listening, understanding, and communicating, the City demonstrates respect and transparency, which are vital for maintaining integrity.

Accountability ensures that actions are transparent and subject to scrutiny, building trust and showing ethical responsibility.

The <u>City of Vincent Code of Conduct</u> expresses the City's commitment to high standards of ethical and professional behavior and outlines the principles in which individual responsibilities are based.

The City provides a formal induction process for all new staff and contractors that includes a clear focus on integrity. Managers exercise and demonstrate high levels of integrity in the performance of their roles and functions and reinforce standards of ethical and professional behavior.

Values and standards are included through recruitment materials and on the City's website.

Draft Integrity Framework

Item 5.3- Attachment 4

5. Learn and develop integrity knowledge and skills

5.1 Integrity education and capacity

The City will adopt a proactive approach to fraud prevention by embedding the following practices:

- Fraud awareness training: All staff, particularly those in procurement, finance, and asset management roles, will participate in regular fraud awareness training to understand the risks and their role in mitigating them.
- Regular communication on integrity: Senior management will communicate the importance of maintaining high integrity standards, with a focus on the high-risk areas identified in the Fraud Risk Register.

These initiatives will help to foster a culture of integrity across the organisation, ensuring staff are actively engaged in preventing fraud.

The City will maintain a dedicated Fraud and Corruption internal webpage for employees that highlights the key integrity responsibilities of public sector employees and details reminders of:

- the City's position in relation to the acceptance of gifts and benefits;
- how to identify, disclose and manage conflicts of interest;
- appropriate use of public resources;
- appropriate management of corporate information;
- personal behaviour; and
- how to report suspected unethical, fraudulent, dishonest, illegal, or corrupt behaviour.

Key integrity responsibilities are also communicated by the CEO to all staff.

6. Be accountable for integrity

6.1 Response to integrity breaches

The City provides a dedicated <u>webpage</u> to assist our community, employees, contractors, and visitors in navigating the proper process for reporting integrity breaches and lodging complaints.

Where complaints against elected members, committee members or candidates are upheld they will be included in the City's Complaints Registers, available on the City's website. Complaints (upheld) and reporting to external oversight bodies will also be reported on in the City's Annual Report.

For certain types of conduct, the Chief Executive Officer has a statutory obligation to notify the Public Sector Commission and Department of Local Government, Sport and Cultural

Draft Integrity Framework

Item 5.3- Attachment 4

7 NOVEMBER 2024

Industries (minor misconduct), Corruption and Crime Commission (serious misconduct) and Western Australia Police (criminal conduct).

6.2 Self-analysis and review

The City will review this Framework on a biennial basis undertaking a maturity selfassessment in line with the <u>Public Sector Commission Integrity Framework Maturity Self-</u> <u>Assessment</u> to identify the strengths and weaknesses of its approach to integrity in relation to 4 levels of maturity – emerging, developing, embedded and excelling – and develop a plan to reach its desired levels.

7. Oversight

The Chief Executive Officer, with the support of the Executive Management Team, is responsible for oversight of this Framework.

In addition, the Audit and Risk Committee assists by providing independent oversight on the effectiveness of the City's RMF. As part of its oversight role the committee receives regular reporting on:

- development of the internal audit program with considerations to undertake pro-active fraud and corruption detecting activities.
- internal audit reports and recommendations and management actions.

OFFICE USE ONLY	
Responsible Officer	Executive Manager Corporate Strategy and Governance
Initial Adoption	DD/MM/YYYY CM reference:
Reviewed / Amended	DD/MM/YYYY
Next Review Date	MM/YYYY

Draft Integrity Framework

Item 5.3- Attachment 4

Fraud and Corruption Prevention Plan

CITY OF VINCENT

Contents Executive Sum	mary	3
Section 1 - Bac	kground	4
1.1	Purpose	4
1.2	Communication	4
1.3	Zero Tolerance to Fraud and Corruption	4
1.4	Definitions	5
1.5	Objective	7
1.6	Scope	7
Section 2 - Con	text	8
2.1	Corporate Framework	8
2.2	Legislative Framework	8
2.3	Australian Standards	10
2.4	Roles and Responsibilities	10
Section 3 - Plar	nning and Resourcing	12
3.1	Program for fraud and corruption control planning and review	12
3.2	Fraud control responsibility and resources	13
3.3	External assistance	13
Section 4 - Prev	vention	14
4.1	Implementing and maintaining an integrity framework	14
4.2	Commitment to controlling the risk of fraud and corruption	14
4.3	Maintaining strong internal control systems and internal control culture	15
4.4	Fraud and corruption risk assessment	15
4.5	Communication and awareness of fraud and corruption	16
4.6	Employment screening	16
4.7	Dealing with annual leave and job rotation	17
4.8	Supplier vetting	17
Section 5 - Dete	ection	
5.1	Fraud and corruption detection program	
5.2	External auditor's role in the detection of fraud	19
5.3	Mechanisms for reporting suspected fraud and corruption incidents	19
5.4	Whistle blowers	19
Section 6 - Res	ponse	20
6.1	Procedures of the investigation of detected or suspected incidents	20
6.2	Internal reporting	20
6.3	Disciplinary procedures	20

<u>1</u>

Item 5.3- Attachment 5

Fraud and Corruption Prevention Plan

CITY OF VINCENT

6.4	External reporting	21
6.5	Civil proceeding to recover the proceeds of fraud and corruption	22
6.6	Internal control review following discovery of fraud	22
6.7	Maintaining and monitoring adequacy of insurance	22

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

Item 5.3- Attachment 5

Fraud and Corruption Prevention Plan



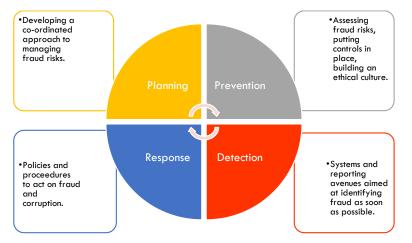
Executive Summary

The City of Vincent (**City**) is committed to the prevention, deterrence, monitoring, investigation and reporting of all forms of fraud and corruption. Fraud and corruption is damaging to an organisation as it may cause financial loss, loss of public confidence (either perceived or real), reputational damage and adverse publicity.

Local governments are the custodians of significant public funds and assets. Therefore it is important that the community has assurance that these are adequately protected from fraud and corruption.

Fraud and corruption prevention forms part of the City's Risk Management Framework. It is a risk that the City actively seeks to identify and limit its exposure to, by reducing the potential opportunity (risk likelihood) for fraud and corruption to occur.

The purpose of this Plan is to clearly document the City's approach to the prevention of fraud and corruption at both strategic and operational levels. It is to be read in conjunction with the City's <u>Risk</u> <u>Management Policy</u> and relevant legislation.



Adapted from Office of Auditor General for Western Australia, Report 5: 2019-20, Fraud Prevention in Local Government

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Item 5.3- Attachment 5

Fraud and Corruption Prevention Plan



Section 1 - Background

1.1 Purpose

This Plan supports the City's Fraud and Corruption Prevention Policy to provide a structured framework and approach to fraud and corruption prevention, detection, monitoring and reporting.

This Plan aligns with the Australian Standards for Fraud and Corruption Control (AS8001-2008) and has been endorsed by the Executive Management Committee.

The Plan will be reviewed by the Audit Committee annually.

1.2 Communication

This Plan is communicated to all staff via annual training and is available on the City's internal Vintranet site. All new staff are also made aware of the Plan as part of their induction.

1.3 Zero Tolerance to Fraud and Corruption

The City has zero tolerance for corrupt conduct or fraudulent activities. The City is committed to preventing, deterring, detecting and investigating fraudulent and corrupt behaviour in the delivery of City services. Elected Members and Administration must not engage in practices that may constitute fraud or corruption.

The desired outcome of this commitment is the elimination of fraud and corruption throughout City operations both internally and externally. The City may prosecute people identified as committing fraud or undertaking corrupt behaviour. Employees may also face disciplinary action under the City's Code of Conduct, and restitution of money or property lost through fraudulent activity will be pursued through legislative means.

Fraudulent and corrupt activities may also be required to be referred to external agencies or may be referred at the discretion of the Council or CEO. These agencies include but are not limited to –

- WA Police
- Crime and Corruption Commission
- Public Sector Commission
- Local Government Standards Panel.

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

Item 5.3- Attachment 5

7 NOVEMBER 2024

Fraud and Corruption Prevention Plan



1.4 Definitions

Fraud is defined by Australian Standard AS8001-2008 as -

Dishonest activity causing actual or potential financial loss to any person or entity including theft of monies or other property by employees or persons external to the entity and where deception is used at the time, immediately before or immediately following the activity.

Fraud can take many forms including -

- the misappropriation of assets;
- the manipulation of financial reporting (either internal or external to the organisation);
- corruption involving abuse of position for personal gain.

Corruption is defined by Australian Standard AS8001-2008 as -

Corruption is dishonest activity in which an employee or contractor of the entity acts contrary to the interests of the entity and abuses their position of trust in order to achieve some personal gain or advantage for themselves or for another person or organisation. The concept of 'corruption' can also involve corrupt conduct by the entity, or a person purporting to act on behalf of and in the interests of the entity, in order to secure some form of improper advantage for the entity.

Corrupt conduct tends to show a deliberate intent for an improper purpose and motivation and may involve misconduct such as: the deliberate failure to perform the functions of office properly; the exercise of a power or duty for an improper purpose; or dishonesty. Some examples of corrupt or criminal conduct which could be serious misconduct include –

- abuse of public office;
- blackmail;
- bribery, including bribery in relation to an election;
- deliberately releasing confidential information;
- extortion;
- obtaining or offering a secret commission;
- fraud or stealing;
- forgery;
- perverting the course of justice;
- an offence relating to an electoral donation;
- falsification of records.

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

Item 5.3- Attachment 5

7 NOVEMBER 2024

CITY OF VINCENT

Fraud and Corruption Prevention Plan



Item 5.3- Attachment 5

Fraud and Corruption Prevention Plan



1.5 Objective

The City is committed to meeting its legislative obligations under the *Local Government Act* 1995 including *ensuring that resources are maintained in a responsible and accountable manner.*

The City's commitment to fraud control will be met by ensuring an environment in which fraudulent or corrupt conduct is discouraged, and conflicts of interest are avoided.

This commitment is reflected in the City's <u>Governance Framework</u>, which has the following five principles:

- 1. Culture and Vision
- 2. Roles and Responsibilities
- 3. Decision Making and Management
- 4. Commitment to Sustainability
- 5. Accountability

1.6 Scope

This Plan applies to all Elected Members, employees, contractors and volunteers.

Elected Members must also adhere to the standards mandated by the Local Government Act 1995.

Further guidance on the City's responsibilities are detailed in the:

- Department of Local Government, Sport and Cultural Industries, Fraud & Corruption Control Framework, July 2015
- Office of Auditor General for Western Australia -
 - Report 24: 2018-2019, Verifying Employee Identity and Credentials
 - Report 5: 2019-2020, Fraud Prevention in Local Government
- Australian Standard AS 8001-2008

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Item 5.3- Attachment 5

Fraud and Corruption Prevention Plan



Section 2 - Context

2.1 Corporate Framework

This Plan supports the objectives in the City's Strategic Community Plan and Corporate Business Plan, both of which directly inform the City's budgets, strategies, policies and service delivery.

2.2 Legislative Framework

The Local Government Act 1995 (LG Act) requires local governments to develop and maintain adequate internal control systems. Local governments are also required to establish a Code of Conduct for employees, contractors and Council and have an Audit Committee.

The *Public Interest Disclosure Act 2003* (**PID Act**) requires the local government to establish written procedures for handling of any protected disclosures.

The diagram below shows the interdependency of this Plan with complimentary programs and processes.



ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

Item 5.3- Attachment 5

7 NOVEMBER 2024

Fraud and Corruption Prevention Plan



Local Government (Financial Management) Regulations 1996, Regulation 5

- (1) Efficient systems and procedures are to be established by the CEO of a local government
 - (a) for the proper collection of all money owing to the local government; and
 - (b) for the safe custody and security of all money collected or held by the local government; and
 - (c) for the proper maintenance and security of the financial records of the local government (whether maintained in written form or by electronic or other means or process); and
 - (d) to ensure proper accounting for municipal or trust -
 - (i) revenue received or receivable; and
 - (ii) expenses paid or payable; and
 - (iii) assets and liabilities; and
 - (e) to ensure proper authorisation for the incurring of liabilities and the making of payments; and
 - (f) for the maintenance of payroll, stock control and costing records; and
 - (g) to assist in the preparation of budgets, budget reviews, accounts and reports required by the Act or these regulations.
- (2) The CEO is to -
 - (a) ensure that the resources of the local government are effectively and efficiently managed; and
 - (b) assist the council to undertake reviews of fees and charges regularly (and not less than once in every financial year); and
 - (c) undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

Item 5.3- Attachment 5

7 NOVEMBER 2024





Local Government (Audit) Regulations 1996 Regulation 17 (1):

- (1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to
 - (a) risk management; and
 - (b) internal control; and
 - (c) legislative compliance
- (2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review at least once every 3 calendar years
- (3) The CEO is to report to the audit committee the results of that review.

2.3 Australian Standards

Although not obligatory, Australian Standard for Fraud and Corruption Control (AS8001-2008) provide important guidance.

2.4 Roles and Responsibilities

Audit Committee

In relation to fraud control, the Audit Committee's responsibilities include -

- reviewing risk management frameworks and associated procedures for the effective identification and management of fraud risks;
- providing assurance that the City has appropriate processes and systems in place to prevent, detect and effectively respond to fraud-related information; and
- providing leadership in preventing fraud and corruption.

Chief Executive Officer (CEO)

The CEO applies the City's resources to fraud prevention and ensures the implementation of adequate controls for managing fraud and corruption risks within the City.

The CEO, under the Corruption, Crime and Misconduct Act 2003 must notify the Corruption and Crime Commission or the Public Sector Commission if misconduct is suspected

<u>10</u>

Item 5.3- Attachment 5

7 NOVEMBER 2024

Fraud and Corruption Prevention Plan

CITY OF VINCENT

Executive Management Committee (EMC)

The Executive Management Committee is responsible for implementing this Plan. In particular, the EMC must –

- provide leadership, guidance, training and support to employees in preventing fraud and corruption;
- identify high fraud risk areas;
- participate in fraud and corruption risk assessment reviews;
- monitor the continued operation of controls;
- report suspected fraud and corruption promptly, maintaining confidentiality; and
- ensure the protection of complainants who report fraudulent and corrupt activities.

Chief Audit Executive (CAE)

The CAE (Executive Manager Corporate Strategy and Governance) is responsible for -

- coordinating the fraud and corruption risk assessment process;
- developing and maintaining this Plan, in consultation with key stakeholders;
- communicating the existence and importance of the Plan to all staff; and
- delivering and/or coordinating fraud and corruption training.

Executive Manager HR

The Executive Manager Human Resources is responsible for managing the grievance and discipline process.

Public Interest Disclosure (PID) Officer

The City's PID Officers (Executive Manager Corporate Strategy and Governance and Executive Manager Human Resources) investigate disclosures in accordance with the *Public Interest Disclosure Act 2003.*

All Employees

All employees have a responsibility to contribute to preventing fraud and corruption by following the Code of Conduct, complying with controls, policies and processes; resisting opportunities to engage in fraudulent or corrupt behaviour; and reporting suspected fraudulent or corrupt incidents or behaviour.

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Item 5.3- Attachment 5

7 NOVEMBER 2024

Fraud and Corruption Prevention Plan



Section 3 - Planning and Resourcing

Australian Standard 8001/2008 list the following for consideration in planning and resourcing -

- control planning,
- review of control plans,
- control resourcing,
- internal audit activity.

3.1 Program for fraud and corruption control planning and review

The LG Act requires that all local governments establish an Audit Committee. An Audit Committee plays a key role in assisting a local government to fulfil its governance and oversight responsibilities in relation to financial reporting, internal controls, risk management systems, legislative compliance, ethical accountability and the internal and external audit functions.

The Recommendation on p.7 of the WA Office of Auditor General's Report, Fraud Prevention in Local Government notes –

In line with better practice, all entities should ensure they implement a coordinated approach to manage their fraud risks. Entities should –

- 1. assess fraud risks across their business
- 2. develop a Fraud and Corruption Control Plan and review it at least once every 2 years
- 3. develop and implement a periodic fraud awareness training program for all staff
- 4. ensure that all conflicts of interest are recorded, assessed and appropriate management plans are in place
- have policies and procedures in place to verify the identity and integrity of employees and suppliers
- 6. document clear internal processes and systems to report any potential fraud, that include anonymous reporting
- collect and analyse information received about potential fraud to identify any trends or emerging issues.

This Plan is designed to achieve compliance with each of these recommendations.

The Plan operates in association with existing programs and initiatives throughout the City and forms an integral part of the overall risk management framework.

This Plan will be reviewed annually by the CAE with oversight from the Executive Management Committee. In reviewing the Plan the CAE shall give regard to the following –

- significant changes in business conditions
- strategies arising out of recently detected fraud or corruption control incidents
- results of fraud and corruption risk assessments completed
- changes in fraud and corruption control practices locally and internationally

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

Item 5.3- Attachment 5

7 NOVEMBER 2024

Fraud and Corruption Prevention Plan



resourcing requirements

any identified changing nature of fraud and corruption within the sector.

The Plan will be presented to Audit Committee annually.

3.2 Fraud control responsibility and resources

The responsibility for implementation of this Plan is with the CAE. The CAE will report yearly to the Executive Management Committee, on the progress of delivery on the outcomes from this Plan.

The City is committed to allocating the required resources across the organisation to ensure appropriate controls in regards to fraud and corruption. In particular resources will be made available to –

- implement the Plan
- undertake fraud and corruption risk assessments
- deliver organisational training and awareness
- review incidents reports
- undertake investigations.

3.3 External assistance

Where required, external assistance will be engaged to support the delivery of any aspect of this Plan, including the delivery of training.

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

Item 5.3- Attachment 5

7 NOVEMBER 2024

Fraud and Corruption Prevention Plan

CITY OF VINCENT

Section 4 - Prevention

Australian Standard 8001/2008 list the following for consideration in planning and resourcing -

- implementing and maintaining an integrity framework
- senior management commitment
- line management accountability
- internal control
- assessing fraud and corruption risk
- communication and awareness
- employment screening
- supplier and customer vetting
- controlling the risk of corruption.

4.1 Implementing and maintaining an integrity framework

The City's Code of Conduct specifies the expected behaviour of employees and contractors, which includes reporting and preventing any fraud or corruption.

Recruitment materials will include information on values and conduct expectations

The City will provide a formal induction process for all new staff and contractors that includes a clear focus on integrity.

Managers will exercise and demonstrate high levels of integrity in the performance of their roles and functions and will remind employees of the importance of complying with the City's Code of Conduct.

Annual performance reviews will include a requirement for employees to review the City's Code of Conduct each year and to complete the online training programs for both Fraud Awareness and Accountable and Ethical Decision-making (AEDM).

4.2 Commitment to controlling the risk of fraud and corruption

Managers will not be complacent and will treat fraud and corruption risks as a serious threat to the City.

The Executive Management Committee and Audit Committee will regularly be briefed on the following:

- information on the program and robustness of the internal control environment in regards to preventing and detecting fraud
- the types of fraud and corruption common with the sector
- incidence of fraud and corruption generally in Australia
- information on the types of fraud and corruption that have been detected at the local government over the previous five years
- information of new or emerging trends in this area

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

Item 5.3- Attachment 5

7 NOVEMBER 2024

CITY OF VINCENT

Fraud and Corruption Prevention Plan

4.3 Maintaining strong internal control systems and internal control culture

The City has an existing culture of continuous improvement. The implementation of effective systems of internal control is an integral part of this program, particularly for activities assessed as having a high predisposition to the risk of fraud and corruption.

Well planned and documented internal controls will be a major defence for avoiding fraud and corruption. When undertaking projects or reviewing existing practices into the future consideration will be given to appropriate fraud and corruption controls in the development of outcomes.

Internal controls will be:

- Appropriately documented
- Accessible
- Reviewed and amended regularly
- Communicated effectively to all relevant employees
- Subject to review of adherence.

4.4 Fraud and corruption risk assessment

Risk assessments will be undertaken for all identified fraud and corruption risks in accordance with the City's Risk Management Policy.

As a minimum the following risks will be assessed -

- theft of cash
- theft/misuse of assets
- misuse of confidential corporate information
- conflict of Interest
- accounts payable
- payroll practices
- procurement
- IT and information security
- recruitment
- misuse of credit cards.

Additional risks will be identified through normal business unit operations and through the regular review of the risk register.

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

Item 5.3- Attachment 5

7 NOVEMBER 2024

Fraud and Corruption Prevention Plan



4.5 Communication and awareness of fraud and corruption

It is important that fraud and corruption is identified and reported at an early stage and that employees have understanding and confidence in the system.

Employees will be provided with the following -

- a dedicated page will be maintained on the City's Vintranet in regard to fraud and corruption, this will include links to all relevant documents in particular the process for reporting allegations and Public Interest Disclosures;
- fraud & corruption awareness training and AEDM training will be conducted annually, and learnings measured through staff assessment surveys;
- regular news feeds to remind staff of key integrity responsibilities including the process for reporting any instances of misconduct; and
- staff assessment surveys to measure staff confidence and attitudes about integrity, including confidence in speaking up about misconduct and integrity matters and identifying steps to address any findings

Our community will be provided with the integrity controls that have been implemented throughout the year. This will be published in each Annual Report.

4.6 Employment screening

Prior to appointment the following screening shall be undertaken with the express consent of the individual concerned, irrespective of whether they are internal or external applicants –

- verification of identity requiring at least two forms of identity (passport, birth certificate, drivers licence, rate certificate, at least one must include photo identification)
- Police criminal history check relevant positions
- Working with Children check relevant positions
- reference checks with two most recent employers
- consideration of any gaps on employment history and the reasons for the gaps
- verification of formal qualifications claimed where relevant or required for position
- if necessary, residency or visa status.

The Recommendation on p.10 of the WA Office of Auditor General's Report, Verifying Employee Identity and Credentials notes –

Public sector entities should -

- have approved policies and procedures for verifying employee identity and credentials which cover –
 - using a 100-point identity check
 - criminal background checks, based on the risks associated with the position
 - periodic monitoring of existing employees
- 2. assess the positions which may require a criminal background or working with children check and ensure that these requirements are clearly documented in position description forms

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

16

Item 5.3- Attachment 5

7 NOVEMBER 2024

Fraud and Corruption Prevention Plan



- for high risk positions, or positions where there is an ongoing requirement to hold a licence or professional qualification, obtain regular declarations from employees that there is no significant change in their circumstances
 - ensure that sufficient documentary evidence is obtained prior to appointment which supports an employee's –
 - identification and right to work in Australia
 - professional qualifications and memberships
 - criminal background or capacity to work with children (where necessary)
- 5. perform appropriate referee checks for all potential employees and ensure that all employees' reference checks are retained in their employee or recruitment file
- 6. develop a procedure for monitoring the expiry dates of licences, certificates or working with children checks so that they can be followed up with the employee close to expiry date
- 7. perform periodic criminal background checks for positions which require it.

4.7 Dealing with annual leave and job rotation

Directorates will consider job rotation for positions where there are multiple officers undertaking the same or similar functions and the position is deemed a high risk from a fraud or corruption perspective, local law enforcement, parking enforcement, planning officers, contract management, for example.

Excess annual leave will be monitored on a quarterly basis and reported to the Executive Management Committee.

4.8 Supplier vetting

The City will continue to undertake supplier vetting for new and ongoing suppliers in accordance with existing practices.

To avoid scams and incorrect payments, all suppliers are to have banking details verified upon initial entry of their details to the IT system and then periodically.

In accordance with the Procurement Policy, new suppliers with prospective business in excess of 150,000, the minimum checks will include –

- search of Australian Securities & Investment Commission Company Register,
- Australian Business Register ABN verification,
- currency of insurances.

For new contracts exceeding, or potential to exceed \$500,000, the following additional checks should be considered –

- corporate scorecard check which looks at Bankruptcy search,
- assessment of credit rating,
- search of legal proceedings pending or judgements pending.

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

Item 5.3- Attachment 5

7 NOVEMBER 2024

Fraud and Corruption Prevention Plan

CITY OF VINCENT

Section 5 - Detection

Australian Standard 8001/2008 list the following for consideration in planning and resourcing -

- implementing a fraud and corruption detection program
- role of external auditor in detection of fraud
- avenues for reporting suspected incidents
- whistle-blower protection program.

5.1 Fraud and corruption detection program

As part of the development of the annual internal audit program the Audit Committee will consider opportunities to undertake pro-active fraud and corruption detecting activities that might include –

- (a) conducting unscheduled internal reviews and audits
- (b) post-transactional reviews a review of transactions after they have been processed, with the aim of identifying or uncovering –
 - documentation that may be missing, altered, missing or falsified,
 - authorisations that may have been omitted or altered, or
 - inadequate documentary support.
- (c) Analysis of management accounting reports using relatively straight forward techniques in analysing management accounting reports, trends can be examined and investigated which may be indicative of fraudulent of corrupt conduct.
- (d) Financial Management and Risk Reviews will include a review of -
 - IT and information security
 - grants and other payments
 - tendering processes, purchasing and contract management
 - services provided to the community
 - revenue collection
 - use of credit cards
 - travel allowance and other allowances
 - salaries
 - money, property and other physical assets.
- (e) internal audits.
- (f) annual reports to management, the Audit Committee and Council regarding the position of risk management, internal controls and legislative compliance.

In accordance with the LG Act, the CEO is required to -

- a) in accordance with the Local Government (Financial Management) Regulations 1996 r.5, advise Council at least once every 3 years in respect to –
 - efficient systems and procedures
 - ensure efficient use of resources
 - appropriateness and effectiveness of systems

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

Item 5.3- Attachment 5

7 NOVEMBER 2024

Fraud and Corruption Prevention Plan



- b) in accordance with the Local Government (Audit) Regulations 1996 r.17, at least once every 3 years review
 - risk management
 - internal controls, and
 - legislative compliance.

5.2 External auditor's role in the detection of fraud

Consistent with recent changes to international and Australian auditing standards, the auditor's accountability for the detection of fraud will form part of any audit. These provisions will increase the likelihood of detecting material miss-statements or errors in the City's financial statements.

5.3 Mechanisms for reporting suspected fraud and corruption incidents

The City's Public Interest Disclosure Procedures (PID) <u>Information Guidelines</u> set out how employees can report suspicious or known illegal or unethical conduct.

Reports can be made anonymously. Anonymous reports will be examined and investigated on the available evidence.

All employees have the right to make a disclosure in accordance with the PID Act. This is encouraged where any person wishes to access the protections afforded by the PID Act.

5.4 Whistle blowers

Whistle-blowers, whether internal or external, may be an important component in the detection and exposure of fraud or corrupt behaviour.

They will be protected to the extent permitted by law. Protection may include but is not limited to -

- ensuring the person's safety
- protecting their confidentiality
- arranging any necessary physical or mental support
- referral to an external agency having greater resources for investigation.

A whistle-blower who has been involved in the reported misconduct may be provided with immunity or due consideration from City initiated disciplinary proceedings by agreement, however, the City has no power to provide immunity from criminal prosecution.

Where victimisation or reprisals are reported, a record of the report and the action taken must be placed on the file relating to the public interest disclosure. Steps taken to prevent acts of victimisation or reprisal should be recorded in a manner that they will be accessible for reference, should legal action be taken against the City.

However, vexatious or malicious complaint will not be tolerated, and an appropriate response may be made against the complainant.

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

Item 5.3- Attachment 5

7 NOVEMBER 2024

Fraud and Corruption Prevention Plan



Section 6 - Response

Australian Standard 8001/2008 list the following for consideration in planning and resourcing -

- policies and procedures
- investigations
- internal reporting and escalation
- disciplinary procedures
- external reporting
- civil action for recovery of loss
- review of internal controls
- insurance.

6.1 Procedures of the investigation of detected or suspected incidents

The City's Public Interest Disclosure Information Guidelines set out -

- appropriate measures for the comprehensive investigation of such matters based on the principles of independence, objectivity and fair due process (rules of natural justice)
- systems for internal reporting of all detected incidents
- process for reporting the matters of suspected fraud and corruption to appropriate external enforcement agencies.

The Guidelines will be reviewed regularly to ensure that it continues to meet these objectives.

6.2 Internal reporting

The CAE is to ensure that all incidents reported and investigated are documented and registered on the appropriate confidential file.

The documentation placed on the file must include the following minimum information -

- date and time of report
- date and time the incident was detected
- how the incident came to the attention of management
- the nature of the incident
- value of loss (if any) to the entity
- action taken following discovery of the incident.

6.3 Disciplinary procedures

The City's disciplinary guidelines and procedures outline the potential disciplinary outcomes that apply in regards to the application of this Plan.

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

<u>20</u>

Item 5.3- Attachment 5

7 NOVEMBER 2024

Fraud and Corruption Prevention Plan



6.4 External reporting

The City's Public Interest Disclosure Information Guidelines provide direction to reporting any suspected fraudulent or corrupt conduct to any external enforcement agencies including –

- Department of Local Government, Sport and Cultural Industries;
- Public Sector Commission;
- Police; or
- Crime & Corruption Commission.

Employees may report any reasonable suspicion of minor misconduct involving a public officer to the Public Sector Commission (**PSC**), in accordance with the *Corruption, Crime and Misconduct Act* 2003.

Employees should consider what behaviours and circumstances constitute minor misconduct and whether the person/s involved is a public officer.

There is a good chance that if the public officer/s involved could be the subject of a disciplinary investigation at the City, then it might be minor misconduct. If you suspect the behaviour is minor misconduct employees can report it to the PSC or the CAE.

Department of Local Government Sport and Cultural Industries

Gordon Stephenson House, 140 William Street, Perth WA 6000 GPO Box R1250, Perth WA 6844 Telephone: (08) 6551 8700 Fax: (08) 6552 1555 Free call (Country only): 1800 620 511 Email: <u>info@dlgc.wa.gov.au</u> Website: <u>www.dlgc.wa.gov.au</u> Translating and Interpreting Service (TIS) – Tel: 13 14 50

Public Sector Commission

Two office locations:

Dumas House, 2 Havelock St, West Perth WA 6005

Hale House, 1 Parliament Place, West Perth WA 6005
Locked Bag 3002, West Perth WA 6872
Phone: (08) 6552 8500

Fax: (08) 6552 8501 Email: <u>admin@psc.wa.gov.au</u> Website: <u>https://publicsector.wa.gov.au</u>

ENGAGING | ACCOUNTABLE | MAKING A DIFFERENCE

Item 5.3- Attachment 5

7 NOVEMBER 2024

CITY OF VINCENT

Fraud and Corruption Prevention Plan

Corruption and Crime Commission

Level 5, 45 Francis Street, Northbridge WA 6003 PO Box 330, Northbridge Post Shop WA 6865 Phone: (08) 9215 4888 Fax: (08) 9215 4884 Toll-free: 1800 809 000 Email: <u>info@ccc.wa.qov.au</u> Website: <u>https://www.ccc.wa.qov.au/</u>

Hearing impairment: If you are deaf, or have a hearing impairment or speech impairment, contact us through the National Relay Service:

TTY users phone 1800 555 677 then ask for 1800 809 000 Speak and Listen users phone 1800 555 727 then ask for 1800 809 000.

6.5 Civil proceeding to recover the proceeds of fraud and corruption

The City may seek recovery of any losses due to fraud or corruption where there is clear evidence of fraud and corruption and where the likely benefits of such recovery will exceed the funds and resources required to be invested in the recovery action.

6.6 Internal control review following discovery of fraud

Where fraud or corruption is detected the relevant Executive Manager will be responsible to assess the adequacy of the relevant internal control environment and provide a report to the Executive Management Committee on the improvements identified.

6.7 Maintaining and monitoring adequacy of insurance

The City will maintain a fidelity guarantee insurance policy that insures the risk of loss arising from internal fraudulent conduct. The level of the policy and other policies relevant to fraudulent or improper conduct will be reviewed annually by the Executive Management Committee.

Approved by EMC	Date: 17/12/2021, Ref# D20/244570	
Reviewed / Amended	EMC - Date: 18/11/2021, Ref#: D21/213617 Presented to Audit Committee: 15/02/2022, Ref# D22/24825 Presented to Audit Committee: 29/06/2023, Ref# D23/56408	
Next review	Date 29/06/2024	

<u>22</u>

Item 5.3- Attachment 5

7 NOVEMBER 2024



ENGAGING ACCOUNTABLE MAKING A DIFFERENCE

Item 5.3- Attachment 5

7 NOVEMBER 2024

5.4 REVIEW OF THE CITY'S CORPORATE RISK REGISTER

Attachments:

- 1. Corporate Risk Register Confidential
- 2. Risk Management Procedure 🛓 🛣
- 3. Risk Appetite and Tolerance Statements <u>U</u>
- 4. Risk Rating Alignment to Appetite and Tolerance L

RECOMMENDATION:

That the Audit and Risk Committee recommends to Council that it:

- 1. RECEIVES the City's Corporate Risk Register at Attachment 1; and
- 2. APPROVES the risk management actions for the high and extreme risks; and
- 3. NOTES alignment of Corporate Risks to risk appetite and tolerance ratings

COMMITTEE DECISION ITEM 5.4

Moved: Mr Manifis, Seconded: Mr Isambert

That the recommendation be adopted.

CARRIED (5-0)

For: Mr Araj, Mr Manifis, Mr Isambert, Cr Alexander and Cr Castle

Against: Nil

(Cr Hallett was an apology for the Meeting.)

- (Mayor Xamon was an apology for the Meeting.)
- **NOTE:** The Committee requested an assessment of the aggregated risks that may arise for the City due to increased Polyphagous Shot-Hole Borer (PSHB) infestations. The focus is on potential consequences such as reduced tree canopy and the City's adopted tree canopy targets, safety hazards from falling limbs and long-term financial impacts.

7 NOVEMBER 2024

RISK MANAGEMENT PROCEDURE



Responsible directorate	Office of the CEO.	
Responsible team	Corporate Strategy and Governance.	
Responsible officer	Executive Manager, Corporate Strategy and Governance.	
Affected teams	All Staff.	
Legislation / local law requirements	Regulation 17 Local Government (Audit) Regulations 1996.	
Relevant delegations	Nil.	
Related policy procedures and documents	This document supports the Risk Management Policy by further defining the systems and processes in place to facilitate good practice risk management.	

PURPOSE

To set out the framework within which the City of Vincent (City) will manage its strategic, operational and project risks.

BACKGROUND

The City has a <u>Risk Management Policy</u> (**Policy**) approved by Council (16 June 2020 Council Meeting). The Policy sets the tone for the City's risk management approach and establishes the risk management responsibilities of Council, the Audit Committee, City employees and contractors and other relevant parties as required.

This Procedure supports the Policy by defining the systems and processes in place to facilitate good practice risk management and the roles and responsibilities of City employees.

PROCEDURE

1. RISK MANAGEMENT APPROACH

The City's approach to risk management determines how the City will go about managing its risks.

The City's risk management approach aligns with the AS31000:2018 Risk Management - Guidelines.

Page | 1

Reference: D20/240006

Item 5.4- Attachment 2

7 NOVEMBER 2024

RISK MANAGEMENT PROCEDURE



2. OTHER RISK DOCUMENTS

Corporate Risk Register

The Corporate Risk Register (**Register**) lists the City's 'whole of organisation' strategic, operational and project risks. The risks are assessed without controls (*i.e. inherently*), with controls (*i.e. residually*) and following the proposed risk management actions (*i.e. post-treatment*).

The Register is divided into a list of residually-rated medium, high and extreme risks (which require reporting to the Executive Management Committee, Audit Committee and Council) and residually-rated low and medium risks for each service area. Timeframes and ownership for the implementation of the risk management actions are included.

Risk Appetite and Tolerance Statements

'Risk Appetite' sets out the risk type and levels that the City is looking to pursue to meet and optimise opportunities. 'Risk Tolerance' reflects how much risk the City is able to accept in the pursuit of its strategic, operational and project objectives.

Strategy House Service Area Risk Matrix

Each of the City's service areas has a risk matrix which sets out its strategic (where relevant), operational and project risks which are specifically considered, where appropriate, within the context of the specific Strategy House.

A number of documents and guidelines are also relevant to the City's risk management. These include:

- Business continuity plan (BCP) This document describes how the City will respond to and function in the event of a business interruption event. It is a 'mitigative' control as it seeks to reduce the consequences of risks eventuating.
- ICT disaster recovery plans these plans assist the City to recover from Information and Communication Technology (ICT) interruption events, from a routine, operational incident through to a large-scale ICT event. The plans will ultimately align with the City's BCP and, again, are 'mitigative' controls in seeking to reduce the consequence of a risk eventuating.
- Event risk management plans These are formal plans to mitigate any foreseeable risks that may arise from place activation, and planning and delivering events.
- Procurement risk assessments A systematic, documented assessment of risks associated with all
 significant purchases, as set out in the Procurement Plan. Procurement risk assessments are
 required for procurement of greater than \$50,000, and the level of detail required for the risk
 assessment will vary depending on the significance of the purchase. Note that although the \$50,000
 mandatory threshold has been set by the City, the contract value of a procurement does not define its

Page | 2

Reference: D20/240006

Item 5.4- Attachment 2

7 NOVEMBER 2024

RISK MANAGEMENT PROCEDURE



risk to the City so there is discretion – which should be exercised – in contract values below this figure.

3. RISK CATEGORIES

Strategic Risks

Strategic risks relate to the uncertainty of the City achieving its long-term, strategic objectives. They are usually owned and managed by Council and/or the Executive Management Committee. Strategic level risks may include risks associated with achieving the objectives of the Strategic Community Plan, Corporate Business Plan and the Long-Term Financial Plan.

Operational Risks

Operational risks relate to the uncertainty associated with developing or delivering the City's services, functions and other activities. These risks typically have day to day impacts on the organisation or more widely. These risks are owned and managed by the person who has responsibility for the activity, service or function to the level of their delegated authority or capability.

Project Risks

Project risks typically sit underneath operational risks and will be managed in accordance with the City's Project Management Framework and depending on their progress.

4. RISK MANAGEMENT PROCESS

Step 1 - Establishing the scope, context and criteria

Prior to commencing risk management, the context for the activity is clearly specified. This includes defining:

- the purpose of the risk exercise and the expected outcomes;
- the scope, boundaries, assumptions and interrelationships;
- the environment, objective, strategy, activity, process, function, project, product, service or asset under consideration; and
- the risk assessment methodologies or approach.

Once this is determined, the essential personnel who need to be involved in the assessment are identified.

Step 2 - Risk Assessment

A. Risk Identification

The context defined in the previous step is used as the starting point for identifying risks. A practical and effective approach to risk identification is to consider what is critical to the successful achievement of the

Page | 3

Reference: D20/240006

Item 5.4- Attachment 2

7 NOVEMBER 2024

RISK MANAGEMENT PROCEDURE



objectives related to that particular context, and what are the potential opportunities or 'roadblocks' arising from areas of uncertainty (*e.g. assumptions, limitations, external factors, etc*). Included in this consideration are any internal or external events or situations which may give rise to a risk, and also any risks identified through internal or third-party audits, assessments and reviews. Typically, risks are worded either with the use of '*critical success factors*' (**CSFs**) or through '*cause-event-consequence*' (**CEC**) statements:

- CSFs When considering an activity, consider what is critical that you get right about the activity (e.g. with City reporting, it may be timeliness and accuracy), and word the risk based on this critical activity (e.g. failure to ensure timely and accurate City reporting);
- 2) CECs Consider the event that you are most concerned about (e.g. timely reporting), the principal potential cause (e.g. Inadequate reporting systems) and the principal potential consequence (e.g. sub-optimal decision making). These can then be constructed into a statement (e.g. Inadequate systems cause untimely reporting leading to suboptimal decision making).

Both ways of phrasing risks are acceptable to the City. Each risk requires a risk owner who is responsible for managing the risk and is accountable for determining if the risk level can be accepted, reviewing the risk, monitoring the controls and risk treatments. High and extreme risks require the risk management action to be approved by Council, via the Audit Committee.

B. Risk analysis and evaluation

For each risk, possible causes of the risk eventuating are identified. Each risk may have one or more causal factors which can either directly or indirectly contribute to it occurring. Identifying the range of causes assists in understanding the risk, identifying the most appropriate controls, evaluating the adequacy of existing controls and designing effective risk treatments. This step also considers the potential consequences of the risk, including knock-on or cascading effects.

Comparing the level of risk with the contents of the risk assessment criteria determines the acceptability of the risk. Risk analysis is undertaken with varying degrees of detail, depending on the risk, the purpose of the analysis, and the information, data and resources available. Analysis is qualitative, semi-quantitative or quantitative, or a combination of these, depending on the circumstances. Such techniques are comprehensively considered in 'ISO 31010: Risk Assessment Techniques', a companion to AS ISO 31000:2018. Risk analysis and evaluation involves identifying and evaluating any existing controls and analysing the risk in terms of consequences and likelihood, taking into account the effectiveness of the controls (*i.e. 'Residual Risk'*). Understanding the following terms is key:

Page | 4

Reference: D20/240006

Item 5.4- Attachment 2

7 NOVEMBER 2024

RISK MANAGEMENT PROCEDURE



- Controls Controls are the measures that are currently in place (*i.e. <u>at the time of the risk</u> <u>assessment</u>), that materially reduce the consequences and/or likelihood of the risk. Controls are tangible, auditable and documented. A 'Hierarchy of Control' is applied which ensures the most effective controls are considered first (<i>e.g. eliminate entirely, substitute it, isolate it and engineer it out prior to relying on administrative controls*). At the City, controls are considered to be either 'preventative' (i.e. affecting likelihood), 'mitigative' (i.e. affecting consequence) or both.
- Consequence A risk that eventuates may impact the City to a greater or lesser extent across multiple areas. Consequences of the risk can be assessed across the relevant consequence categories, which are defined in the risk assessment criteria tables.
- Likelihood This describes how likely it is that a risk will eventuate with the defined consequences. Likelihood can be assessed in terms of terms of probability or frequency, depending on what is most appropriate for the risk under consideration. When you are rating the likelihood of residual risk, ask "How likely is it for this risk to occur, given the existing controls, to the level of consequence identified?"
- Level of Risk The Level of Risk (LoR), or Risk Rating, is calculated by multiplying the consequence and likelihood ratings. For any risk, there may be a number of different consequence/ likelihood scenarios. Within each category there may be multiple scenarios ranging from 'minor but likely' to 'catastrophic but rare'. The City expects the most realistic worst-case scenario to be rated. In some instances, it may be appropriate to rate the same consequence category more than once. Where there are multiple ratings for a risk, the highest combination of consequence/likelihood is taken as the LoR. The LoR is then compared to the defined risk criteria to assist the risk owner in determining whether a risk requires further treatment. The City captures three different 'Levels of Risk' Inherent risk (*i.e. before controls are applied*), Residual risk (*i.e. after controls are applied*) and 'Post-treatment' (*i.e. a prospective level of risk considering further treatments*).

Step 3 - Risk Treatment

Once a risk has been analysed and evaluated, the risk owner makes an informed decision to do one of the following:

- Accept the risk the opportunity outweighs the risk, the existing controls meet the criteria specified in the Risk Assessment Criteria and the risk is within the defined tolerance and appetite of the City;
- Avoid the risk do not carry on with the activity that is associated with the risk;
- Treat the risk reduce the consequence, likelihood or both and/or improve the controls rating by strengthening existing controls or developing new controls so that the risk can be accepted. The treatment selection and implementation will typically be based on financial, technical and operational

Page | 5

Reference: D20/240006

Item 5.4- Attachment 2

7 NOVEMBER 2024

RISK MANAGEMENT PROCEDURE



viability <u>and</u> alignment to the City's values and objectives. Note: It is expected that any risks associated with health and safety are managed to a level which the City considers to be "as low as reasonably practicable" (ALARP).

Risk-based decisions are made in line with the criteria outlined in the risk assessment criteria tables.

<u>Communication and consultation</u> with external and internal stakeholders/interested parties is an essential and valuable part of the risk management process at the City. A collaborative approach is preferred as it provides the opportunity for different perspectives and expertise. The City has an expectation this will occur throughout the steps 1 to 3 documented. Communication and consultation should include, amongst others, staff of the City, Councillors, contractors, rate payers and residents. Some of this consultation and communication will be formalised through workshops and training and some – for example with ratepayers and residents – may be less formal. Risk management training will be provided to staff, commencing at induction. In addition, regular risk management awareness information will be communicated via the Vintranet.

<u>Monitoring and Review</u> and <u>Recording & Reporting</u> are considered integral parts of the planning, management and oversight activities of the City to ensure contemporary, relevant and evidential risk management. The Corporate Risk Register is updated as risks are identified and is reported to the Executive Management Committee monthly, and to the Audit Committee quarterly or more frequently as required.

Ad-hoc review of risks may also occur where:

- There is a change to the risk environment, for example, changes to legislation or to the SCP or the CBP;
- An internal audit or other review highlights a new or changed risk;
- A material risk treatment is implemented or a key control is considered no longer effective or adequate;
- Major changes are made to the organisation including change of key personnel; or
- The complaints or learnings in relation to processes indicate a new or changed risk to the City.

5. RISK MANAGEMENT CULTURE

A risk aware culture is essential to good risk management. The Policy and this Procedure will be communicated across the organisation and embedded into practices and processes rather than be viewed or practiced as a separate activity.

Page | 6

Reference: D20/240006

Item 5.4- Attachment 2

7 NOVEMBER 2024

RISK MANAGEMENT PROCEDURE



It's important that all staff support and encourage a positive risk management culture by:

- playing an active part, and not simply mandating production of reports;
- empowering employees to manage risks effectively;
- acknowledging, rewarding and publicising good risk management;
- having processes that promote learning from errors, rather than punishing;
- encouraging discussion and analysis of unexpected outcomes, both positive and negative; and
- not over-responding to problems by introducing restrictive, complicated or one-size-fits-all controls.

Council and the EMC have a key role in promoting risk by setting the tone from the top and in allocating sufficient resources for risk management activities.

6. RISK MANAGEMENT RESPONSIBILITIES

The City's Audit Committee is responsible for:

- Facilitating effective management of the City's risks through regular review and challenge of the City's Corporate Risk Register, and reporting the high and extreme risks to Council for approval of the proposed risk treatment.
- Considering the CEO's performance indicators in relation to the effectiveness of risk management and providing advice to Council on performance in this area.
- On an annual basis, providing a report to Council on the effectiveness of the City's risk management.

The Executive Management Committee is responsible for:

- On a monthly basis, reviewing and updating the Corporate Risk Register and confirming that risks are appropriately captured, rated and managed (or identifying exceptions where they exist).
- Presenting the Corporate Risk Register, including the proposed risk treatments for high and extreme risks, to the Audit Committee on a quarterly basis, or more frequently if required.
- Ensuring all staff are aware of their risk management responsibilities.

Each Executive Director is responsible for:

- Reviewing risks for their directorate to ensure risks are appropriately managed and included in the Corporate Risk Register as appropriate (medium, high and extreme risks to be included in Corporate Risk register).
- Approving the risk treatments for medium level risks.

Page | 7

Reference: D20/240006

Item 5.4- Attachment 2

7 NOVEMBER 2024

RISK MANAGEMENT PROCEDURE



Each Manager is responsible for:

- Approving the risk treatment for low level risks.
- Providing updates on new and emerging risks (medium, high and extreme) and control effectiveness to the Governance team so they can be included in the Corporate Risk Register.
- Ensuring their Strategy House Risk Register is contemporary and comprehensive.
- Alerting the relevant Executive Director of changes to the risk environment including changes to control adequacy and effectiveness or increases or decreases to ratings of likelihood and consequence.

The Corporate Strategy and Governance team is responsible for:

- Ensuring the City's Corporate Risk Register is reviewed monthly and presenting it to the Executive Management Committee.
- Presenting the Corporate Risk Register to the Audit Committee.
- Reviewing the Policy and Procedure annually to ensure they remain relevant and reflect the City's risk management approach.
- Organising annual training for all staff on risk management and communicating the Policy and Procedure to relevant staff.

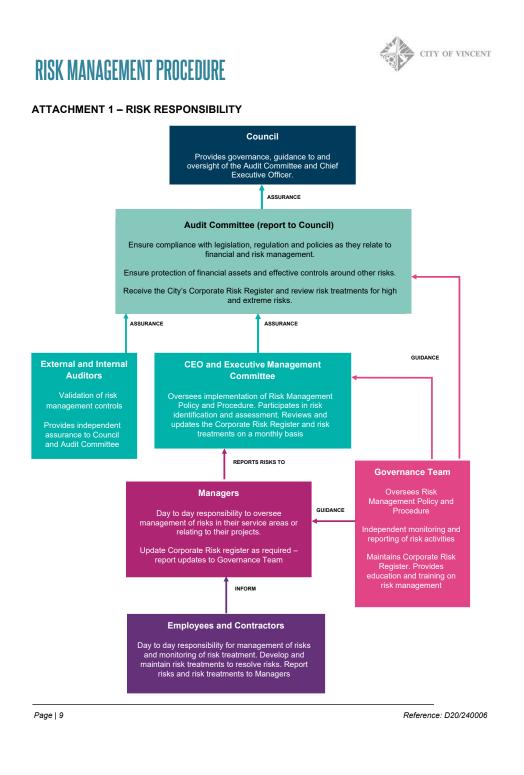
A flow chart detailing responsibilities for risk management is attached at Attachment 1.

Page | 8

Reference: D20/240006

Item 5.4- Attachment 2

7 NOVEMBER 2024



Item 5.4- Attachment 2

7 NOVEMBER 2024

OFFICE USE ONLY		
Approved by CEO and Noted by Audit Committee	DATE: 06/07/2021, REF# D21/116958	
Reviewed / Amended	DATE: <approval date="">, REF#: <trim ref=""></trim></approval>	
Next Review Date	DATE: <review date="">,</review>	
	10	

Risk Management Framework – SC2723 – D20/240006

Item 5.4- Attachment 2

7 NOVEMBER 2024

CITY OF VINCENT

RISK APPETITE & TOLERANCE STATEMENTS

 Legislation / local law requirements
 Regulation 17 of the Local Government (Audit) Regulations 1996.

 Relevant delegations
 Nil.

 Related policies, procedures and supporting documentation
 Risk Management Policy – establishes the risk management responsibilities of Council and Administration and determines quotative and qualitative assessment criteria.

 Risk Management Procedure – defines the systems and processes of the City's Risk Governance.

INTRODUCTION

Risk appetite refers to the amount and type of risk that the City is willing to accept or retain in order to achieve its objectives. Risk tolerance, on the other hand, is the specific threshold or level of risk that the City considers acceptable.

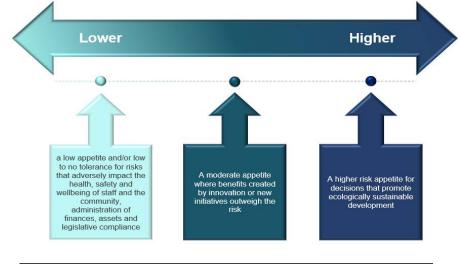
The following statements set boundaries for decision making, ensuring a balance between risktaking and risk avoidance, and establishes the quantitative and qualitative criteria that determines, classifies, and manages the City's risks.

STATEMENT

The community want us to be a Council and an organisation that is clever, creative, and courageous willing to push the operational boundaries and willing to think and act as an enabler.

We put this into practice in our everyday work and decision making by understanding and managing the risks in being clever and creative but still taking action to meet our strategic goals.

The City seeks to minimise its exposure to key risks relating to people, financial operational and regulatory and compliance responsibilities, while still taking action. We will ensure appropriate measures to mitigate our risks are in place.



City of Vincent Risk Appetite and Tolerance Statements - D23/205561

Item 5.4- Attachment 3

CITY OF VINCENT

7 NOVEMBER 2024

RISK APPETITE & TOLERANCE STATEMENTS

Detailed Statements and Descriptors

Risk Category	Risk Appetite / Tolerance Statement	Descriptor /clarification		
Financial Sustainability				
Financially Volatile Decisions	The City has a <i>low appetite</i> for risk in decision making that impacts financial volatility and sustainability	These are for those decisions not specifically considered below:		
		Based on risk consequence criteria - Risk of loss more than \$100,000 (0.035% - 0.17% of operating budget)		
Decisions causing Budget Deficiency	The City has a <i>low tolerance</i> for decisions or actions that result in material deficiency in achievement of budgeted: Surplus Balance sheet ratios Profit and loss ratios Rate of return on investments	Based on risk consequence criteria - Risk of loss or missing budget more than \$100,000 (0.035% - 0.17% of operating budget)		
Financial Investment	& Growth			
Sustainable financial investments	The City has a <i>moderate risk appetite</i> for investments; investments must support strategic initiatives and financial sustainability. Investments must be aligned with the values and principles of the City.	Investments need to be in line with the City's Corporate Business Plan and Strategic Community Plan.		
Forwards, hedges, and derivatives	The City has no tolerance for investments in forwards, hedges, and derivatives.	Organisations often use financial instruments to manage the risk in commodity and foreign currency. These can be very risky if not appropriately utilised; and the City has chosen not to use these instruments.		
Debt for growth	The City has a <i>moderate appetite</i> to take on risk to fund growth.	This ties into the investment appetite; however specifically considers the use of debt funding. Based on the consequence table, a moderate risk would be in		

City of Vincent Risk Appetite and Tolerance Statements - D23/205561

Item 5.4- Attachment 3

7 NOVEMBER 2024



Risk Category	Risk Appetite / Tolerance Statement	Descriptor / clarification
		the vicinity \$100,001 to \$250,000 (0.17% - 0.43% of operating budget).
Specific ratios – No specific rating given as these are set parameters that the City has determined that it nust operate within. Rations (and thresholds) are determined by the State Government.	The City's debt to service ratio must always be above 5. Total Liabilities are never to exceed Total Assets Proposals supporting debt funding must be supported by a cash flow analysis that is financially sustainable	 The debt to service ratio measures the City's ability to pay its debt. It is calculated by the annual operating surplus (before depreciation and interest), divided by the debt service cost, and is currently 5.092. Financial sustainability for debt funding will need to consider: Free cash flow for monthly, capital or balloon payment Interest cover – refer above for the level of financial racceptable Cost of not undertaking project – i.e., repairs and maintenance of the current solution Future cost of new project once implemented – i.e., for a community centre, insurance, licences etc
isiness collaborati		
commercially viable collaboration	The City has a <i>moderate risk appetite</i> to being more commercially adept and to explore avenues to identify cost efficiency drivers, collaboration with business partners to deliver on objectives through commercially viable arrangements and partnerships.	Within the boundaries of the appetite stated above in respect to investments being within the City's Corpor plans and strategies, the City is willing to consider proposals to use partnerships and contracts to facilit meeting the City's objectives, where consistent with legislative requirements (<i>Local Government Act 1998</i> Suggestions would include using outside service providers to deliver current services provided by the City more efficiently, i.e., Waste Collection; or workin collaboratively with an Arts organisation to set up a

City of Vincent Risk Appetite and Tolerance Statements - D23/205561

CITY OF VINCENT

7 NOVEMBER 2024

Risk Category	Risk Appetite / Tolerance Statement	Descriptor /clarification	
		festival. Other projects may include working with developers.	
3 rd party Partner (Contractor) failure	The City has a <i>low risk appetite</i> for third party partner (contractors) failure. This low appetite even minor or insignificant breaches in cont delays in delivery of products and services of seriously. Accordingly, third party risk must considered before entering into any contrac reputation of third party, financial viability, a etc.		
Procurement			
Procurement failure	The City has a <i>low risk appetite</i> for procurement failures that lead to poor value for money or financial loss, poor quality of service; incorrect or substandard products or delayed delivery; wastage of funds or services.	This ties into the above point; and thereby requires appropriate procedures in the procurement process to ensure the required outcomes for the City and appropriate enquiry and planning prior to purchases. Note, appropriate delegations must exist to support this.	
	The City has zero tolerance for procurement decisions that endanger our staff and community.	Procurement decision making must consider the risk of injury or harm to the staff & community of Vincent. An example of this would be allowing the Beatty Park pool to use unregulated or unauthorised chemicals.	
Asset & Environment management & sustainability			
Sustainable future for our community	The City supports investments, activities and developments that result in a sustainable future for our community while meeting the current needs of our residents.	There is often a payoff. Proposals need to consider the risks and rewards based on the promises made to the community. This has been envisaged with the City's	

RISK APPETITE & TOLERANCE STATEMENTS

City of Vincent Risk Appetite and Tolerance Statements - D23/205561

7 NOVEMBER 2024



RISK APPET	TE & TOLERANCE STATEMENTS	CITY OF VI	
Risk Category Risk Appetite / Tolerance Statement		Descriptor /clarification	
		Project Management Framework implementation and future actions.	
Ecologically sustainable	The City has a <i>high risk appetite</i> for ecologically sustainable decisions	Activities that favour environmentally conscious actions will more likely be approved than those that don't.	
decisions	and a <i>high risk appetite</i> for decisions that promote ecologically sustainable development.		
Protecting and	The City is committed to protecting and preserving the		
preserving the environment	environment and has a <i>low risk appetite</i> for activities that would significantly degrade the environment	The City will act swiftly against actions that are	
Resource wastage	The City has a <i>low risk appetite</i> for irresponsible use of its resources.	detrimental to the environment.	
Activities against ratepayer values & ethics	bayer values & activities that do not align with the City's values. based on the interpretation of those of the c		
Activities, structures, projects that present health risk for the community	The City has a <i>low risk appetite</i> for activities, structures and projects that threaten the health of its community.	The City is committed to ensuring the health and wellbeing of its residents, this must be considered within the activities, projects, and new builds it approves or invests in. Activities that do not align with this will only be approved in exceptional circumstances. An example might be the approval of a Neo-Nazi festival to	

City of Vincent Risk Appetite and Tolerance Statements - D23/205561

7 NOVEMBER 2024



Risk Category	Risk Appetite / Tolerance Statement	Descriptor /clarification
		occur within the City's park space. A multi residential building with no nearby open space may be another example.
Values and Behaviou	irs	
Behaviour or conduct against City values	The City is an equal opportunity employer that employs skilled and experienced employees in positions with clearly defined roles and responsibilities; it has a <i>low risk appetite</i> for actions and behaviours that threaten the people and organisational capacity.	This sets the City's view on the criticality of its employees and the City culture; accordingly, staff mus be selected based on appropriate due diligence and fit for purpose considerations including against the City values. Behaviours and actions of current staff must b measured against their job performance criteria and against the values.
Low individual and team performance	The City places high importance on its values and a culture of integrity in conduct, performance excellence, innovation, equality and diversity, dignity and respect, collegiality, and cultural sensitivity. It has a <i>low risk appetite</i> for behaviour or conduct which does not meet these standards.	Refer above.
Human Resource		
Behaviour reducing cultural diversity & awareness	The City has a <i>low risk appetite</i> for practices and behaviours that result in a workforce that is not diverse and culturally aware, be this through recruitment or day to day workplace activities.	Activities and actions to involve and include staff from diverse backgrounds considering culture, age, gender experience sets etc.
Harm of staff, clients, partners, or visitors	The City has a very low risk appetite for risk in practices or behaviours that lead to the harm of staff, clients, partners, or visitors in its premises or when undertaking work related	The City's continued focus on OH&S matters, staff an contractor induction support this appetite. All new activities and projects should further consider the

City of Vincent Risk Appetite and Tolerance Statements - D23/205561

7 NOVEMBER 2024



Risk Category	Risk Appetite / Tolerance Statement	Descriptor /clarification
Breach of code of conduct, ethics, and Law	The City has no appetite for conduct that is unlawful, unethical, or otherwise breaches the Code of Conduct or reflects misconduct / serious misconduct.	The City's continued program to educate employees Code of Conduct, accountability and ethical decision making, performance management and misconduct support this appetite.
ealth and Safety		
Inadequate & untimely reporting of breach & near-miss incidents	The City has a <i>low appetite</i> for health and safety risk, and in particular a <i>very low tolerance</i> for inadequate or untimely remedy and reporting of breach incidents, or near misses.	The City's continued focus on OH&S matters, staff a contractor induction support this level of appetite and
Negligent & deliberate violations of health & safety requirements	The City has no tolerance for negligent, deliberate, or purposeful violations of health and safety requirements.	tolerance.

City of Vincent Risk Appetite and Tolerance Statements - D23/205561

7 NOVEMBER 2024



RISK APPET	TE & TOLERANCE STATEMENTS	CITY OF V
Risk Category	Risk Appetite / Tolerance Statement	Descriptor /clarification
Disruption to the operation of the business Including loss of statutory services, operational continuity, loss, or lack of documentation of corporate knowledge. These risks will be mitigated and controlled to where the cost of control is equal to the marginal cost of the risk.		Interruption to services has been included in the Consequence criteria. A very low tolerance would be considered where <i>"Failure of assets / disruption which</i> <i>results in inconvenience but no material service</i> <i>interruption (resolved within one day)."</i> So, where there is a disruption, for example the phone lines are down, then a solution needs to be found within one day. The cost of this control must also be considered in the action sought.
Loss or lack of documentation of corporate knowledge	The City has a very <i>low risk tolerance</i> for loss or lack of documentation of corporate knowledge.	In order for the City to continue to provide services to its stakeholders to the degree required, the City must continue to maintain adequate systems and processes that support maintenance of all corporate knowledge.
	y is committed to best practice governance and practices and plance with legislation, regulation, and internal and external regulation.	
Breaches in regulations, professionalThe City has a very low risk appetite for any breaches in regulations, professional standards, and ethics.professional standards, and ethics		There is a low, but not zero appetite for breaches. An example would be the submission of a BAS late due to resource constraints within the City. See specific examples below
Bribery or Fraud	The City has <i>no tolerance</i> for bribery or fraud.	The City's Code of Conduct, Fraud and Corruption Prevention Plan, and Accountable and Ethical Decision Making Program, detail behaviour standards and handling of unethical fraudulent, dishonest, illegal, or corrupt behaviour. The City will investigate all allegations and take action to the full extent of its capacity.

City of Vincent Risk Appetite and Tolerance Statements - D23/205561

7 NOVEMBER 2024



RISK APPET	TE & TOLERANCE STATEMENTS	CITY OF VI
Risk Category	Risk Appetite / Tolerance Statement	Descriptor /clarification
Less than better practice for Governance, Due diligence, Accountability and Sustainability	The City has a <i>low risk tolerance</i> for less that better practice decision making for governance, due diligence, accountability, and sustainability, as measured by accepted industry standards and practices.	The City's Governance Framework (Framework) supports this tolerance level by defining the systems, policies, processes, and a methodology for ensuring accountability and openness in the conduct of City business. The Framework describes the principles and key roles that guide Council in its decision-making and
A breach in Delegated Authority	The City has a very low risk tolerance for breach in delegated authority.	demonstrates to the community the processes which the City uses to achieve its strategic priorities and undertake its service delivery.
Poor Project or Change Management	The City has <i>low risk tolerance</i> for incidents or impacts which are generated by poor project management or change management practices.	The risk consequence level will need to be considered.
Information & Systems	s management	
Information security preservation	The City has a very low appetite for information security risk.	Information security is the preservation of the confidentiality, integrity, and availability of information: Confidentiality – information is disclosed only to authorised entities. Integrity – information has been created, amended, or deleted only by authorised individuals. Availability – systems and information are accessible and useable by authorised entities when required.
Threats to personal information	The City has <i>no appetite</i> for threats to breaches of personal information.	 The City will: Only use personal information provided by an individual for the purposes for which it was collected and for any other authorised use.

City of Vincent Risk Appetite and Tolerance Statements - D23/205561

7 NOVEMBER 2024



which was highly desired by the community, but has

engagement and participation in delivery of the City's

objectives. But this should not be used as a lever to

This point was important in driving the high

associated risks.

RISK APPET	TE & TOLERANCE STATEMENTS	CITY OF VIN
Risk Category	Risk Appetite / Tolerance Statement	Descriptor /clarification
		 Only disclose personal information to third parties (including other authorities) where authorised. Take all necessary measures to prevent unauthorised access or disclosure of personal information.
Deliberate misuse of information	The City has no appetite for the deliberate misuse of information.	The City's Code of Conduct and IT Acceptable Use Procedure detail behaviour standards and breach handling.
Systems change and development	The City has a <i>moderate risk appetite</i> for systems change and development where it is within approved strategy, budget, and security procedures.	Systems improvement through change and development comes with an inherent risk factor, accordingly there must be an acknowledgement that for changes to occur some risk must be taken, however appropriate controls and procedures should be in place to manage this risk.
Community Services The City seeks to create a connected community where the City's residents can interact with the built environment and nature to create a vibrant and inclusive place to live, work and play. The City recognises that its purpose is tied to the needs and expectations of its community and in particular the rate payers. In order to meet these needs a certain level of collaboration and co-operation with these stakeholders is beneficial and necessary.		
Engagement and community engagement and increased participation. levels of engagement, and this is ackn		The City wishes to match its community desire for high levels of engagement, and this is acknowledged to come with more risk. An example is the BMX track,

_				•

Constructive The City has a high risk appetite to engage in community

efficient and effective decision-making process in the spirit

Community consultation to deliver on our strategic objectives. This

Consultation collaboration cannot be to the detriment of ensuring an

Participation

City of Vincent Risk Appetite and Tolerance Statements - D23/205561

7 NOVEMBER 2024



RISK APPETITE & TOLERANCE STATEMENTS				
Risk Category	Risk Appetite / Tolerance Statement	Descriptor /clarification		
	of sustainability and achievement of objectives. (See sustainability above)	hinder progress or unnecessarily delay decision making.		
Activity risking long- term values or reputation of Council	The City has zero risk appetite in any activity that will put its long-term values or reputation at risk.			
Failure to meet customer commitments and/or provide appropriate advice and address regulatory concerns	The City has a very low risk appetite for operational risks arising from failure to meet customer commitments and/or appropriateness of advice.	The City must provide appropriate advice to stakeholders and meet its commitments. The City will promptly take action to address ratepayer/customer complaints and regulatory concerns.		
Negotiate with Regulators, State & Federal Government Agencies	The City has a <i>high risk appetite</i> to consult and negotiate with regulators, State & Federal Government Agencies to achieve the City's objectives.			
Leasing of Community Facilities	 The City has a <i>moderate risk appetite</i> for financial loss in respect to the use of the City's community facilities provided the use is: in the community interest; and 	This is to ensure we are considering the needs of our community together with the financial impacts of decision making.		

• satisfies a recognised community purpose

City of Vincent Risk Appetite and Tolerance Statements - D23/205561

CITY OF VINCENT

7 NOVEMBER 2024

Strategic Risk Categories	
Finance, procurement & contracts	Risks relating to ensuring reliability and timeliness of financial and other information; as well as ensuring the financial sustainability and viability of the City. Risk of failures in the City's procurement and contract engagement and management processes resulting in business loss or disruption.
Asset Management & sustainability, environment managementRisks associated with investing in, developing and maintaining the City's infrastructure to ensure rel meet its Vision and strategy. Risk of the City's current activities compromising the ability for the future residents meeting their nee refers to social and environmental needs. Consideration of both physical and investment actions.	
OH&S, employment practices	Risks relating to strategies and systems to maintain a workforce and partnerships that are productive, safe, and diverse as well as an effective and accountable organisational environment. Risks include workforce capability and capacity, including staff, volunteers, contractors, and subcontractors.
Business service disruption:	Risks or events that could cause disruption to services or operations; and/or impair or enhance the delivery of the program or project on time and within budget, or the quality of its outcomes; events that could lead to damage to your reputation, assets or compromise the security of sensitive information.
Governance, misconduct & fraud:	Risks resulting in failure to meet regulatory, compliance and accountability requirements; inadequate or unclear definition of roles and responsibilities; lack of effective and transparent decision-making processes; inadequate control and procedural frameworks; the robustness of any third-party systems and processes.
Information & systems management:	Risks that jeopardise information being authentic, appropriately classified, properly secured, and managed in accordance with legislative and operating requirements. Technology solutions must support strong internal control processes and the development of robust system and process solutions for the management and protection of information assets; and align technology, systems, processes and culture with business strategy and goals.
Community services:	Risks or events that hinder the City's ability to meet the current and changing expectations of the ratepayers and community; including ratepayers'/customers' expectations of providing efficient, considerate, and cost-effective services; building positive and collaborative relationships and outcomes for the City.

RISK APPETITE & TOLERANCE STATEMENTS

City of Vincent Risk Appetite and Tolerance Statements - D23/205561

7 NOVEMBER 2024

RISK APPETITE & TOLERANCE STATEMENTS

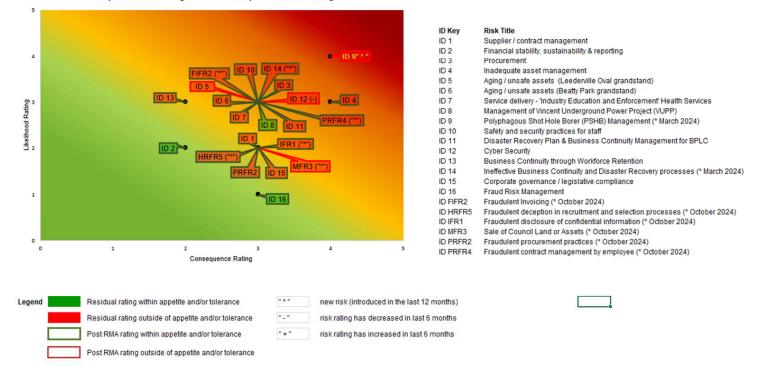


OFFICE USE ONLY	
Responsible Officer	Executive Manager Corporate Strategy and Governance
Initial Council Adoption	17/03/2020
Previous Title	N/A
Reviewed / Amended	12/12/2023 OMC Item 12.4
Next Review Date	12/2025 In accordance with clause 4 of the Risk Management Policy, Statements are to be review within three months of each ordinary local government election.

City of Vincent Risk Appetite and Tolerance Statements - D23/205561

Corporate Risk Rating Alignment to Appetite and Tolerance

Corporate Risks Register - Heat Map - Residual Ratings



7 NOVEMBER 2024

Residual rating alignment is detailed below:

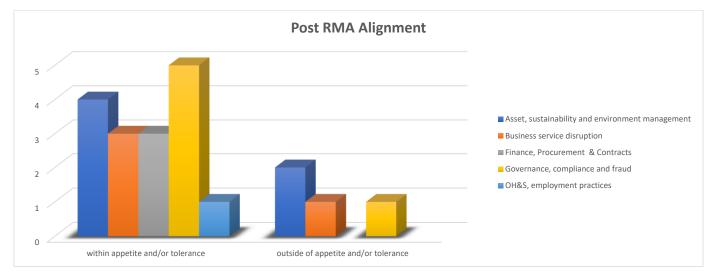
Residual Rating Alignment	Asset, sustainability, and environment management	Business service disruption	Finance, Procurement & Contracts	Governance, compliance, and fraud	OH&S, employment practices	Grand Total
within appetite and/or tolerance	1	0	1	1	0	3
outside of appetite and/or tolerance	5	4	2	7	1	19
	6	4	3	8	1	22



7 NOVEMBER 2024

Post RMA alignment is detailed below:

Post RMA Alignment	Asset, sustainability, and environment management	Business service disruption	Finance, Procurement & Contracts	Governance, compliance, and fraud	OH&S, employment practices	Grand Total
within appetite and/or tolerance	4	3	3	7	1	18
outside of appetite and/or tolerance	2	1	0	1	0	4
	6	4	3	8	1	22



7 NOVEMBER 2024

5.5 AUDIT AND RISK COMMITTEE MEETING DATES 2025

Attachments: 1. Proposed Audit Committee Dates 2025 <u>U</u> Attachments: 2025 <u>U</u>

That the Audit and Risk Committee ADOPTS the meeting schedule for 2025 as follows:

Date	Time
Thursday 27 February 2025	4.00pm
Thursday 26 June 2025	4.00pm
Thursday 4 September 2025	4.00pm
Thursday 13 November 2025	4.00pm
-	-

Moved: Cr Castle, Seconded: Mr Isambert

That the recommendation be adopted.

AMENDMENT

Moved: Mr Manifis, Seconded: Cr Castle

That the recommendation be amended as follows:

That the Audit and Risk Committee SUPPORTS the Audit and Risk Committee meetings being rescheduled to Wednesday for 2025, and Administration to circulate dates for confirmation.

AMENDMENT CARRIED (5-0)

For: Mr Araj, Mr Manifis, Mr Isambert, Cr Alexander and Cr Castle

Against: Nil

(Cr Hallett was an apology for the Meeting.)

(Mayor Xamon was an apology for the Meeting.)

COMMITTEE DECISION ITEM 5.5

That the Audit and Risk Committee SUPPORTS the Audit and Risk Committee meetings being moved to Wednesday for 2025, and Administration to circulate dates for confirmation.

CARRIED (5-0)

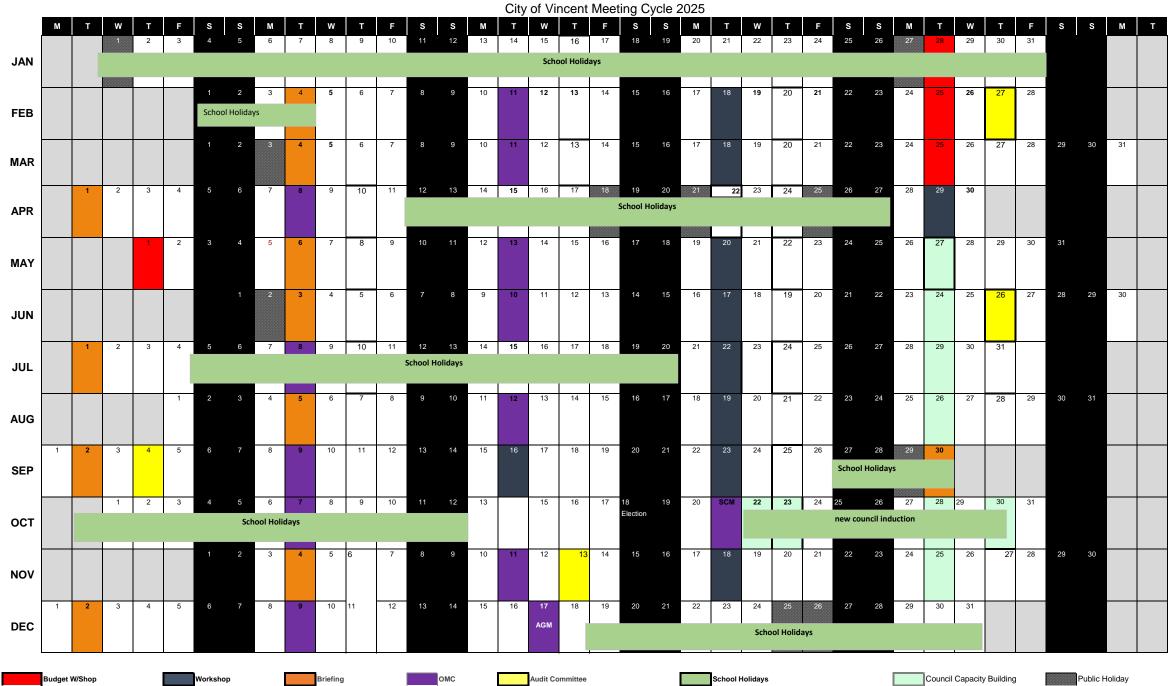
For: Mr Araj, Mr Manifis, Mr Isambert, Cr Alexander and Cr Castle

Against: Nil

(Cr Hallett was an apology for the Meeting.)

(Mayor Xamon was an apology for the Meeting.)

Page 177



Item 5.5- Attachment 1

7 NOVEMBER 2024

7 NOVEMBER 2024

5.6 AUDIT COMMITTEE - FORWARD AGENDA 2024

Attachments: 1. Audit Committee Forward Agenda 2024 🗓 🛣

RECOMMENDATION:

That the Audit and Risk Committee recommends to Council that it NOTES the 2024 Audit and Risk Committee Forward Agenda at Attachment 1.

COMMITTEE DECISION ITEM 5.6

Moved: Mr Manifis, Seconded: Cr Alexander

That the recommendation be adopted.

CARRIED (5-0)

For: Mr Araj, Mr Manifis, Mr Isambert, Cr Alexander and Cr Castle

Against: Nil

(Cr Hallett was an apology for the Meeting.)

(Mayor Xamon was an apology for the Meeting.)

NOTE: The Chair advised that before February the ARC self assessment needs to be collated, this will inform the 2025 forward agenda. The Committee also requested that any OAG reports not yet submitted be included in the 2025 forward agenda, as well as the Public Sector Commissioner's Maturity Assessment of Integrity.

Page 179

Audit Committee Forward Agenda 2024

Standing Items	29 February 2024	March (no meeting sc
 Review and update of Audit Committee Forward Agenda 2024 Review status of pending action items from the last meeting Review audit log - internal & external audit recommendations Review of the internal audit activities, progress against plan, and internal audit reports issued during the period Review of the City's Corporate Risk Register Review the status of any fraud investigation reports Briefing by CAE on performance audits or OAG reports carried out for the state government or other LGAs along with any action plans put in place by the City 	 Consideration of Audit Committee Forward Agenda 2024 Training and professional development session determined by Committee Chair. Briefing by CEO on the City's Strategy, progress of key initiatives, and external events impacting the City (e.g., new regulation, macro-economic factors, etc.) Regulation 17 review report and recommendations. (Year 2 Internal Audit Plan) Local Government Statutory Compliance Audit Return 2023 – Annual Review Refresher by CAE on Local Government Act 1995 and key legislation impacting the City Note: Reports and recommendations to 19 March 2024 OMC 	
April (no meeting scheduled)	May (no meeting scheduled)	27 June 2024
		 Meet privately with the external auditor (OAG) wit any matters deemed appropriate Entry Meeting – OAG Review and recommend to Council the proposed Meet privately (without management present) wit deemed appropriate. Briefing by CEO on the City's Strategy, progress impacting the City (e.g., new regulation, macro-ex- Review and recommend to Council the approval of Note: Reports and recommendations 23 July 2024 OMC
July (no meeting scheduled)	August (no meeting scheduled)	19 September 2024 (meeting br October 2024
+		 Annual acknowledgement of the City's Code of condindependence & committee performance. Review adequacy of procedures for the confidential, regarding possible fraud or irregularities Note: Reports and recommendations to 22 October 2024 C
10 October 2024	28 November 2024 7 November 2024	December (no meeting
 Annual acknowledgement of the City's Code of conduct, evaluation of member independence & committee performance. Review of business risk reports issued by management including corresponding action plans Review adequacy of procedures for the confidential, anonymous submission by employees regarding possible fraud or irregularities Note: Reports and recommendations to 19 November 2024 OMC 	 Exit Meeting – OAG Annual financial report for year end 30 June 2024 Meet privately (without management present) with the CAE to discuss any matters deemed appropriate. Meet privately with the internal audit service provider every six months. Briefing by CEO on the City's Strategy, progress of key initiatives, and external events impacting the City (e.g., new regulation, macro-economic factors, etc.) Review risk management processes and activities (including Risk Mgmt. Policy and Appetite Statements) Review and recommend to Council the approval of proposed Integrity Framework (carried over from 27 June meeting) Review and recommend to Council the proposed annual Internal Audit Plan for Year 3. (carried over from 27 June meeting) 	
	Note: Reports and recommendations to 10 December 2024 OMC	

CATEGORIES:

- Committee Operations
 Financial Reporting & External Audit (OAG)
 Internal Audit Activities
 Risk Management & Internal Control

- Ethics and Compliance
 Other Matters

Item 5.6- Attachment 1

7 NOVEMBER 2024



Page 180

D23/2825

7 NOVEMBER 2024

5.7 REVIEW OF THE CITY'S AUDIT LOG

Attachments: 1. Audit Log - Confidential RECOMMENDATION:

That the Audit and Risk Committee recommends to Council that it:

- 1. NOTES the status of the City's Audit Log at Attachment 1;
- 2. APPROVES closure of action items noted within this report and at Attachment 1.

COMMITTEE DECISION ITEM 5.7

Moved: Mr Manifis, Seconded: Cr Alexander

That the recommendation be adopted.

CARRIED (5-0)

For: Mr Araj, Mr Manifis, Mr Isambert, Cr Alexander and Cr Castle

Against: Nil

(Cr Hallett was an apology for the Meeting.)

(Mayor Xamon was an apology for the Meeting.)

Page 181

7 NOVEMBER 2024

6 GENERAL BUSINESS

Nil

7 NEXT MEETING

26 February 2025

8 CLOSURE

There being no further business the meeting closed at 5.34pm.

These Minutes were confirmed at the 26 February 2025 meeting of the Audit Committee as a true and accurate record of the Audit Committee meeting held on 7 November 2024

Signed: Mr George Araj

Dated:

Page 182

GENERAL PURPOSE FINANCIAL REPORT for the year ended 30 June 2024



Financial Report 2024

61

General Purpose Financial Report for the year ended 30 June 2024

Contents Page 2 Statement by Chief Executive Officer 3 Statement of Comprehensive Income 4 Statement of Financial Position 5 Statement of Changes in Equity 6 Statement of Cash Flows 7 Statement of Financial Activity 9 Notes to the Financial Report

Independent Auditor's Report

Content Overview

The City of Vincent conducts the operations of a local government with the following community vision:

To be a clever, creative and courageous local government.

Principal place of business: 244 Vincent Street (cnr Loftus Street) Leederville, Western Australia, 6007

Page 1 of 61

Financial Report 2024

General Purpose Financial Report

for the year ended 30 June 2024

Local Government Act 1995 Local Government (Financial Management) Regulations 1996

Statement by Chief Executive Officer

The accompanying financial report of the City of Vincent have been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2024 and the financial position as at 30 June 2024.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 15th day of November 2024

Jac1

Chief Executive Officer

David MacLennan

Page 2 of 61

Financial Report 2024

Statement of Comprehensive Income for the year ended 30 June 2024

		2024	2024	2023
		Actual	Budget	Actual
	Note	\$	\$	\$
Revenue				
Rates	27,2a	42,303,270	42,302,811	40,162,113
Grants, subsidies and contributions	2a	1,892,616	1,498,420	2,084,168
Fees and charges	2a	24,465,289	22,143,204	23,293,766
Interest revenue	2a	2,739,828	1,103,000	1,683,841
Other revenue	2a	1,585,336	1,385,434	1,505,709
		72,986,339	68,432,869	68,729,597
Expenses				
Employee costs	2b	30,716,334	31,198,096	28,271,968
Materials and contracts		23,055,423	23,046,382	21,363,272
Utility charges		2,031,663	1,860,315	1,884,194
Depreciation	10a	13,630,524	12,607,088	11,912,706
Finance costs	2b	536,983	495,449	545,351
Insurance		701,026	804,195	673,452
Other expenditure	_	1,291,171	752,098	1,435,609
		71,963,124	70,763,623	66,086,552
	-	1,023,215	(2,330,754)	2,643,045
Capital grants, subsidies and contributions	2a	3,370,570	3,703,747	1,724,603
Profit on asset disposals		334,433	704,109	188,773
Loss on asset disposals		(227,574)	(47,335)	(744,436)
Share of net profit of associates accounted for using				
the equity method	22	699,586	-	519,536
Revaluation of infrastructure	9a	-	-	(4,389,396)
Profit/(Loss) from sale of Catalina Regional Council				
Land '		3,292,208	1,666,666	978,043
Change in Equity Local Govt House Trust		841	-	1,843
Profit/(Loss) from sale of shares	-			2,750
	-	7,470,064	6,027,187	(1,718,284)
Net result for the period	26a	8,493,279	3,696,433	924,761
Other comprehensive income for the period	4			
Items that will not be reclassified subsequently to profi		04.004		44.050.050
Changes in asset revaluation surplus	17	84,901		11,856,050
Total other comprehensive income for the period	17	84,901	_	11,856,050
-	_			
Total comprehensive income for the period	_	8,578,180	3,696,433	12,780,811

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

(*) Tamala Park Regional Council changed to Catalina Regional Council from 1 August 2023

Page 3 of 61

Financial Report 2024

Statement of Financial Position as at 30 June 2024

		2024 Actual	2023 Actual
	Note	\$	\$
Assets			
Current assets			
Cash and cash equivalents	3	6,209,612	7,790,270
Trade and other receivables	5	5,248,716	5,122,151
Other financial assets	4a	30,300,000	24,680,000
Inventories	6	1,106,193	1,331,138
Other assets	7a	1,774,051	1,389,404
Assets classified as held for sale	7b	-	843,000
Total current assets		44,638,572	41,155,963
Non-current assets			
Trade and other receivables	5	259,398	203,085
Other financial assets	4b	41,585	40,745
Inventories	6	15,398	41,986
Investment in associate	22	16,862,523	14,962,895
Property, plant and equipment	8	251,075,213	251,184,398
Infrastructure	9	149,258,994	147,996,166
Right of use assets	11a	702,317	-
Intangible assets	12	145	127,197
Other assets	7a	726,798	889,298
Total non-current assets		418,942,371	415,445,770
Total assets	26b	463,580,943	456,601,733
Liabilities			
Current liabilities			
Trade and other payables	13	7,604,532	6,921,787
Other liabilities	14	1,356,688	1,669,040
Lease liabilities	11b	264,318	-
Borrowings	15	1,498,010	1,585,417
Employee related provisions	16	5,700,443	5,525,851
Total current liabilities		16,423,991	15,702,095
Non-current liabilities		404 004	
Lease liabilities	11	424,601	11 475 705
Borrowings	15	8,676,198	11,475,705
Employee related provisions Total non-current liabilities	16	<u> </u>	538,130
Total liabilities		26,116,960	27,715,930
Net assets		437,463,983	428,885,803
Equity		440 740 040	440.000.000
Retained surplus		113,742,048	110,933,953
Reserve accounts	30	22,878,829	17,193,645
Revaluation surplus	17	300,843,106	300,758,205
Total equity		437,463,983	428,885,803

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

Page 4 of 61

Financial Report 2024

Statement of Changes in Equity for the year ended 30 June 2024

		Retained Surplus	Reserve Accounts	Revaluation Surplus	Total Equity
	Note	\$	\$	\$	\$
Balance as at 1 July 2022		115,501,376	11,701,461	288,902,155	416,104,992
Comprehensive income for the period					
Net result for the period		924,761	-	-	924,761
Increase/(decrease) in asset revaluation surplus		_	_	11,856,050	11,856,050
Total comprehensive income for the period		924,761	_	11,856,050	12,780,811
Transfers from reserve accounts	30	2,139,142	(2,139,142)	-	-
Transfers to reserve accounts	30	(7,631,326)	7,631,326	-	
Balance as at 30 June 2023		110,933,953	17,193,645	300,758,205	428,885,803
Balance as at 1 July 2023		110,933,953	17,193,645	300,758,205	428,885,803
Comprehensive income for the period					
Net result for the period		8,493,279	-	-	8,493,279
Increase/(decrease) in asset revaluation surplus			_	84,901	84,901
Total comprehensive income for the period		8,493,279	_	84,901	8,578,180
Transfers from reserve accounts	30	4,522,306	(4,522,306)	_	_
Transfers to reserve accounts	30	(10,207,490)	10,207,490	-	
Balance as at 30 June 2024		113,742,048	22,878,829	300,843,106	437,463,983

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

Page 5 of 61

Financial Report 2024

Statement of Cash Flows

for the year ended 30 June 2024

		Actual 2024	Budget 2024	Actual 2023
	Note	\$	\$	\$
Cash flows from operating activities				
Receipts				
Rates		41,991,871	42,234,899	40,230,993
Grants, subsidies and contributions		1,892,616	1,687,143	2,084,168
Fees and charges		24,583,619	22,143,204	23,186,841
Interest revenue		2,739,828	1,103,000	1,683,841
Goods and services tax received		4,499,207	-	2,941,746
Other revenue		1,406,384	1,385,434	1,448,570
Total receipts		77,113,525	68,553,680	71,576,159
Payments			(
Employee costs		(30,487,702)	(30,898,096)	(28,198,023)
Materials and contracts		(22,619,346)	(22,643,453)	(21,722,945)
Utility charges Finance costs		(2,031,663) (536,983)	(1,860,315) (495,449)	(1,884,194) (545,351)
Insurance paid		(701,026)	(804,195)	(673,452)
Goods and services tax paid		(4,238,613)	(004,193)	(3,498,049)
Other expenditure		(1,291,171)	(752,098)	(1,435,609)
Total payments		(61,906,504)	(57,453,606)	(57,957,623)
Net cash provided by operating activities	18b	15,207,021	11,100,074	13,618,536
Cash flows from investing activities				
Payments for financial assets at amortised cost Payments for purchase of property, plant &		(5,619,999)	-	(6,180,000)
equipment	8a	(7,036,008)	(9,085,484)	(4,986,406)
Payments for construction of infrastructure	9a	(7,715,630)	(9,946,016)	(4,916,576)
Payments for intangible assets	12	_	(100,000)	_
Capital grants, subsidies and contributions		2,939,888	3,703,747	1,473,209
Proceeds from sale of property, plant & equipment		1,157,453	1,713,000	283,215
Distributions from investments in associates		2,500,000	1,666,666	1,666,668
Proceeds from the sale of shares				13,750
Net cash (used in) investing activities		(13,774,296)	(12,048,087)	(12,646,140)
Cash flows from financing activities			(4 505 447)	(4 504 070)
Repayment of borrowings	29a	(2,886,914)	(1,585,417)	(1,501,876)
Payments for principal portion of lease liabilities Proceeds from new borrowings	29d 29a	(126,469)	(95,000)	(93,992) 827,879
Net cash (used in) financing activities	298	(3,013,383)	(1,680,417)	(767,989)
Net increase /(decrease) in cash held		(1,580,658)	(2,628,430)	204,407
Cash at beginning of year Cash and cash equivalents at the end of		7,790,270	10,182,250	7,585,863
the year	18a	6,209,612	7,553,820	7,790,270

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

Page 6 of 61

Financial Report 2024

Statement of Financial Activity for the year ended 30 June 2024

		2024 Actual	2024 Budget	2023 Actual
	Note	\$	\$	\$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	27	42,303,270	42,302,811	40,162,113
Grants, subsidies and contributions		1,892,616	1,498,420	2,084,168
Fees and charges		24,465,289	22,143,204	23,293,766
Interest revenue		2,739,828	1,103,000	1,683,841
Other revenue		4,878,385	1,385,434	2,485,595
Profit on asset disposals		334,433	704,109	188,773
Share of net profit of associates accounted for using the equity				
method	22	699,586	1,666,666	519,536
		77,313,407	70,803,644	70,417,792
Expenditure from operating activities				
Employee costs		30,716,334	31,198,096	28,271,968
Materials and contracts		23,055,423	23,046,382	21,363,272
Utility charges		2,031,663	1,860,315	1,884,194
Depreciation		13,630,524	12,607,088	11,912,706
Finance costs		536,983	495,449	545,351
Insurance		701,026	804,195	673,452
Other expenditure		1,291,171	752,098	1,435,609
Loss on asset disposals		227,574	47,335	744,436
Loss on revaluation of non-current assets	-			4,389,396
		72,190,698	70,810,958	71,220,384
Non-cash amounts excluded from operating activities	28	9,513,359	10,283,648	15,174,423
Amount attributable to operating activities	_	14,636,068	10,276,334	14,371,831
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		2,939,888	3,703,747	1,473,209
Proceeds from disposal of assets		1,157,453	1,713,000	283,215
Distributions from investments in associates	22	2,500,000	1,666,666	1,666,668
Proceeds from sale of shares	_		-	13,750
		6,597,341	7,083,413	3,436,842
Outflows from investing activities				
Purchase of property, plant and equipment	8a	(7,036,008)	(9,185,484)	(4,986,406)
Purchase and construction of infrastructure	9a	(7,715,630)	(9,946,016)	(4,916,576)
Right of use assets received - non cash	11a	(815,388)	-	-
		(15,567,026)	(19,131,500)	(9,902,982)
Non-cash amounts excluded from investing activities	28	1,246,070	-	425,955
Amount attributable to investing activities	_	(7,723,615)	(12,048,087)	(6,040,185)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	29a	-	-	827,879
Transfers from reserve accounts	30	4,522,306	5,934,019	2,139,142
Proceeds from new leases - non cash	29d	815,388	_	-
	_	5,337,694	5,934,019	2,967,021
Outflows from financing activities				
Repayment of borrowings	29a	(2,886,914)	(1,585,417)	(1,501,876)
Payments for principal portion of lease liabilities	29d	(126,469)	(95,000)	(93,992)
Transfers to reserve accounts	30	(10,207,490)	(6,535,355)	(7,631,326)
		(13,220,873)	(8,215,772)	(9,227,194)
Non-cash amounts excluded from financing activities		(815,388)	_	_
Amount attributable to financing activities	_	(8 608 567)	(2 281 753)	(6 260 172)
Amount attributable to infancing activities	_	(8,698,567)	(2,281,753)	(6,260,173)

Page 7 of 61

Financial Report 2024

Statement of Financial Activity

for the year ended 30 June 2024

		2024	2024	2023
		Actual	Budget	Actual
	Note	\$	\$	\$
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	28	8,748,419	4,098,614	6,676,946
Amount attributable to operating activities		14,636,068	10,276,334	14,371,831
Amount attributable to investing activities		(7,723,615)	(12,048,087)	(6,040,185)
Amount attributable to financing activities		(8,698,567)	(2,281,752)	(6,260,173)
Surplus/(deficit) after imposition of general rates	28	6,962,305	45,109	8,748,419

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

Page 8 of 61

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Index of Notes to the Financial Report

Note	1	Basis of preparation	10
Note	2	Revenue and expenses	11
Note	3	Cash and cash equivalents	15
Note	4	Other financial assets	16
Note	5	Trade and other receivables	17
Note	6	Inventories	18
Note	7	Other assets	19
Note	8	Property, plant and equipment	20
Note	9	Infrastructure	22
Note	10	Fixed assets	24
Note	11	Leases	26
Note	12	Intangible assets	28
Note	13	Trade and other payables	29
Note	14	Other liabilities	30
Note	15	Borrowings	31
Note	16	Employee related provisions	31
Note	17	Revaluation surplus	33
Note	18	Notes to the statement of cash flows	34
Note	19	Contingent liabilities	36
Note	20	Capital commitments	37
Note	21	Related party transactions	38
Note	22	Investment in associates	40
Note	23	Financial risk management	43
Note	24	Events occurring after the end of the reporting period	46
Note	25	Other Material Accounting Policies	47
Note	26	Function and activity	49

Information required by legislation

Note	27	Rating information	52
Note	28	Determination of surplus or deficit	53
Note	29	Borrowing and lease liabilities	55
Note	30	Reserve accounts	58
Note	31	Trust funds	60

Page 9 of 61

Financial Report 2024

City of Vincent

Notes to the Financial Report for the year ended 30 June 2024

Note 1. Basis of preparation

The financial report of the City of Vincent which is a Class 2 local government comprises general purpose financial statements which have 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 City to measure any vested improvements at zero cost.

The Local Government (Financial Management) Regulations 1996 provide that:

-land and buildings classified as property, plant and equipment; or -infrastructure; or

-vested improvements that the local government controls;

and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment,* which would have required the City to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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.

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 that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying amounts 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 - note 8

- Infrastructure note 9
- Expected credit losses on financial assets note 5
 Assets held for sale note 7
- Impairment losses of non-financial assets note 8 and 9
- Estimated useful life of intangible assets note 12
- Measurement of employee benefits note 16

Fair value hierarchy information can be found in note 25.

The local government reporting entity

All funds through which the City 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. A separate statement of those monies appears at Note 31 to these financial statements.

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

 AASB 2021-2 Amendments to Australian Accounting Standards -Disclosure of Accounting Policies or Definition of Accounting Estimates

This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards-Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards -Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards -Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply
- AASB 2022-5 Amendments to Australian Accounting Standards -Lease
 Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards Noncurrent Liabilities with Covenants

These amendments are not expected to have any material impact on the financial report on initial application.

 AASB 2022-10 Amendments to Australian Accounting Standards -Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

These amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

 AASB 2023-1 Amendments to Australian Accounting Standards -Supplier Finance Arrangements

These amendments may result in additional disclosures in the case of applicable finance arrangements.

Page 10 of 61

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 2. Revenue and expenses

(a) Revenue

Contracts with customers

Recognition of revenue is dependent on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Timing of revenue recognition
Grants, subsidies and contributions - Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies and contributions -Grants, subsidies or contributions for the construction of non- financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies and contributions -Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	When assets are controlled
Fees and charges - Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Fees and charges - Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	After inspection complete based on a 4 year cycle
Fees and charges - Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Revenue recognised after inspection event occurs

continued on next page ...

Page 11 of 61

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 2. Revenue and expenses (continued)

(a) Revenue (continued)

Fees and charges - Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Output method based on regular weekly and fortnightly period as proportionate to collection service
Fees and charges - Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	On entry or at conclusion of hire
Fees and charges - Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Output method Over 12 months matched to access right
Fees and charges - Fees and charges for other goods and services	Library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Fees and charges - Sale of stock	Beatty Park kiosk	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods
Fees and charges - Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	When assets are controlled
Fees and charges - Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	When claim is agreed

Consideration from contracts with customers is included in the transaction price.

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

continued on next page ...

Page 12 of 61

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 2. Revenue and expenses (continued)

(a) Revenue (continued)

	Contracts with customers	Capital grant/ contributions	Statutory Requirements	Other	Tota
Nature	Actual	Actual	Actual	Actual	Actua
For the year ended 30 J	une 2024				
Rates		_	42,303,270	_	42,303,270
Grants, subsidies and contributions	_	_		1,892,616	1,892,616
Fees and charges	10,645,757	-	12,179,763	1,639,769	24,465,289
Interest revenue	-	_	466,269	2,273,559	2,739,828
Other revenue	-	_	385,270	1,200,066	1,585,336
Capital grants, subsidies and contributions	_	3,370,570	_	_	3,370,570
Total	10,645,757	3,370,570	55,334,572	7,006,010	76,356,909
For the year ended 30 J Rates Grants, subsidies and	une 2023 _	-	40,162,113	-	40,162,113
contributions	-	-	-	2,084,168	2,084,168
Fees and charges	9,924,150	-	11,928,616	1,441,000	23,293,766
Interest revenue	-	-	359,435	1,324,406	1,683,841
Other revenue	-	-	218,702	1,287,007	1,505,709
Capital grants, subsidies and contributions		1,546,965	_	177,638	1,724,603
Total	9,924,150	1,546,965	52,668,866	6,314,219	70,454,200
			2024	2024	2023
			Actual	Budget	Actua
			\$	\$	\$

Interest revenue

Rate instalment interest	215,075	220,000	207,925
Pensioner Deferred Interest	4,470	3,000	5,335
Rates penalty interest	246,724	130,000	146,175
Interest on reserve funds	887,673	350,000	497,011
Other interest earnings	1,385,886	400,000	827,395
Total interest earnings	2,739,828	1,103,000	1,683,841

Other revenue

Other revenue			
Reimbursements and recoveries	1,500,605	1,295,324	1,212,290
Other revenue	84,731	90,110	293,419
Total other revenue	1,585,336	1,385,434	1,505,709

continued on next page ...

Page 13 of 61

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 2. Revenue and expenses (continued)

(b) Expenses

		2024	2024	2023
		Actual	Budget	Actual
	Note	\$	\$	\$
Auditors remuneration				
- Audit of the annual financial report		104,600	90,000	95,090
- Other services – grant acquittals		8,500	10,000	12,710
Total Auditors remuneration	-	113,100	100,000	107,800
Employee costs				
Employee benefit costs		29,977,124	30,412,365	27,701,923
Other employee costs		739,210	785,731	570,045
Total employee costs	-	30,716,334	31,198,096	28,271,968
Finance costs				
Borrowings	29a	522,264	493,949	544,704
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value				
through profit or loss	29d	14,719	1,500	647
Total		536,983	495,449	545,351

Page 14 of 61

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 3. Cash and cash equivalents

		2024 Actual \$	2023 Actual \$
	Note		
Cash at bank and on hand		6,209,612	6,790,270
Term Deposits		-	1,000,000
Total cash and cash equivalents	18a	6,209,612	7,790,270
Held as			
- Unrestricted cash and cash equivalents		774,095	6,540,000
- Restricted cash and cash equivalents	18a	5,435,517	1,250,270
Total		6,209,612	7,790,270

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interests.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

Page 15 of 61

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 4. Other financial assets

		2024	2023
	Nete	Actual \$	Actual \$
	Note	φ	φ
(a) Current assets			
Financial assets at amortised cost		30,300,000	24,680,000
Total current financial assets		30,300,000	24,680,000
Financial assets at amortised cost			
Term deposits		30,300,000	24,680,000
		30,300,000	24,680,000
Held as			
- Unrestricted other financial assets at amortised cost		11,500,000	9,500,000
 Restricted other financial assets at amortised cost 	18a	18,800,000	15,180,000
Total		30,300,000	24,680,000
(b) Non current assets			
Financial assets at fair value through profit or loss		41,585	40,745
Total non-current financial assets		41,585	40,745
Financial assets at fair value through profit or loss			
Investment in Local Government House Trust - opening balance		40,744	38,902
Movement attributable to fair value increment		841	1,843
Investment in Local Government House Trust - closing balance		41,585	40,745

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 29(a) as self supporting loans. Fair value of financial assets at fair value through profit and loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

- The City 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.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierachy (see Note 25 (i)) due to the observable market rates.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

Financial assets at fair value through profit or loss

The City has elected to classify the following financial assets at fair value through profit or loss: • debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income. . equity investments which the Council has elected to recognise as fair value gains and losses through profit or loss.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 23.

Page 16 of 61

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 5. Trade and other receivables

		2024	2023
		Actual	Actual
	Note	\$	\$
Current			
Rates outstanding		1,345,454	1,158,205
Sundry debtors		964,500	771,063
GST receivable		574,438	835,032
Receivables for employee related provisions	16	312,429	191,032
Allowance for impairment of receivables		(218,356)	(207,793)
Infringement Debtor		2,920,197	2,975,780
Infringement Debtor impairment allowance		(649,946)	(601,168)
	-	5,248,716	5,122,151
Non-current			
Rates outstanding - pensioners		208,654	131,383
Receivables for employee related provisions	16	50,744	71,702
	-	259,398	203,085

The carrying amounts of the trade receivables include receivables which are subject to a factoring arrangement. Under the factoring arrangement, the City of Vincent has transferred the relevant receivables to the factor in exchange for cash and is prevented from selling or pledging the receivables, late payment and credit risk has been remained with the City of Vincent, therefore the City continues to recognise the transferred assets in their entirety. The amount repayable under the factoring arrangement is presented as a secured borrowing as other loans at Note 15. The City considers that the held to collect business model remains appropriate for these receivables and continues measuring them at amotised cost.

MATERIAL ACCOUNTING POLICIES Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade and other receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations as part of the ordinary course of business.

Other Receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers including grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

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 City measures them subsequently at amortised cost using the effective interest rate method.

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

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 23.

Page 17 of 61

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 6. Inventories

	2024	2023	
	Actual	Actual	
	\$	\$	
Current			
Depot	116,874	119,643	
Beatty Park Leisure Centre	142,147	67,978	
Catalina Park - Developed land and land under construction *	847,172	1,143,517	
Total current inventories	1,106,193	1,331,138	
Non-current			
Catalina Park - Land held for development *	15,398	41,986	
Total non-current inventories	15,398	41,986	

MATERIAL ACCOUNTING POLICIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

(*) The City recognised its share of Inventory (Catalina Park Land - Developed land and land under construction) based on its equity in Catalina Park Regional Council prospectively as at 30 June 2024.

Page 18 of 61

Item 12.3- Attachment 6

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 7. Other assets

	2024	2023 Actual	
	Actual		
	\$	\$	
7a Other assets			
Other assets - current			
Deposits and Prepayments	637,751	632,217	
Lease Incentives	162,500	162,500	
Accrued income	973,800	594,687	
Total other assets - current	1,774,051	1,389,404	
Other assets - non-current			
Lease Incentives	726,798	889,298	
Total other assets - non-current	726,798	889,298	

7b Non-current assets held for sale

Non-current assets held for sale - current		
Opening Balance	843,000	-
Assets reclassified as held for sale - Land	_	843,000
Less asset sold	(843,000)	-
Total Non-current assets held for sale - current		843,000

Land classified as held for sale

In the prior year Council elected to dispose of vacant land on on 25 Sydney Street, North Perth. The property was sold on 25 July 2023.

MATERIAL ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Non-current assets held for sale

Assets are classified as held for sale where the carrying amount will be recovered through a sale rather than continuing use and the asset is available for immediate sale with a sale being highly probable.

Non-current assets classified as held for sale are valued at the lower of the carrying amount and fair value less costs to sell.

The fair value of land and buildings was determined using the sales comparison approach using comparable properties in the area. This is a level 2 measurement as per the fair value heirachy set out in Note 25(i).

Page 19 of 61

Financial Report 2024

Notes to the Financial Report

for the year ended 30 June 2024

Note 8. Property, plant and equipment

(a) Movements in balances

		Assets not subject to ope	rating lease	Subject to		Total Property			Plant and equ	upment	
		Land	Buildings non-speciali sed	operating lease - Buildings non-specialised	Land	Buildings non-specialised	Work in progress	Total Property	Furniture and equipment	Plant and equipment	Total property, plant and equipment
				Actual	Actual	Actual					
	Note	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022		137,470,415	42,534,938	32,032,039	137,470,415	74,566,977	4,801,000	216,838,392	371,644	3,615,199	220,825,235
Additions		-	1,501,374	415,405	-	1,916,779	1,358,738	3,275,517	969,805	741,080	4,986,402
Disposals Revaluation increments /		-	-	(419,018)	-	(419,018)	-	(419,018)	(4,261)	(252,773)	(676,052)
(decrements)	17	11,494,800	12,400,367	8,946,064	11,494,800	21,346,431	-	32,841,231	-	-	32,841,231
Assets classified as held for sale		(843,000)	-	-	(843,000)	-	-	(843,000)	-	-	(843,000)
Depreciation	10a	-	(2,450,613)	(1,877,775)	-	(4,328,388)	-	(4,328,388)	(281,961)	(998,343)	(5,608,692)
Transfers		-	3,765,217	59,618	-	3,824,835	(4,522,537)	(697,702)	325,071	6,050	(366,581)
Other Movements			-	-	-	-	_	-	25,855	-	25,855
Balance at 30 June 2023		148,122,215	57,751,283	39,156,333	148,122,215	96,907,616	1,637,201	246,667,032	1,406,153	3,111,213	251,184,398
Comprises: Gross balance amount at 30 June 2023 Accumulated depreciation at 30 June 2023		148,122,215	121,866,752	90,937,436 (51,781,103)	148,122,215	212,804,188 (115,896,572)	1,637,201	362,563,604 (115,896,572)	4,877,919	10,193,747 (7,082,534)	377,635,270 (126,450,872)
Balance at 30 June 2023		148.122.215	(, , ,	39,156,333	148,122,215	96.907.616	1.637.201	246.667.032	1.406.153	3.111.213	251.184.398
balance at 30 June 2023		140,122,213	57,751,265	39,100,333	140,122,213	90,907,010	1,037,201	240,007,032	1,400,155	3,111,213	231,104,390
Balance at 1 July 2023		148,122,215	57,751,283	39,156,333	148,122,215	96,907,616	1,637,201	246,667,032	1,406,153	3,111,213	251,184,398
Additions		-	2,157,849	387,588	-	2,545,437	2,297,411	4,842,848	54,178	2,138,982	7,036,008
Disposals		-	-	-	-	-	-	-	-	(40,825)	(40,825)
Depreciation	10a	-	(3,349,338)	(2,480,611)	-	(5,829,949)	-	(5,829,949)	(317,551)	(956,866)	(7,104,366)
Transfers			812,492	34,002	-	846,494	(877,906)	(31,412)	-	31,410	(2)
Balance at 30 June 2024		148,122,215	57,372,286	37,097,312	148,122,215	94,469,598	3,056,706	245,648,519	1,142,780	4,283,914	251,075,213
Comprises: Gross balance amount at 30 June 2024		148,122,215	124,837,095	91,359,026	148,122,215	216,196,121	3,056,706	367,375,042	4,932,097	11,391,070	383,698,209
Accumulated depreciation at 30			(07.404.000)	(54.004.74.4)		(404 700 500)		(404 700 500)	(0.700.047)	(7 407 450)	(400 000 000)
June 2024			(67,464,809)	(54,261,714)	-	(121,726,523)		(121,726,523)	(3,789,317)	(7,107,156)	(132,622,996)
Balance at 30 June 2024		148,122,215	57,372,286	37,097,312	148,122,215	94,469,598	3,056,706	245,648,519	1,142,780	4,283,914	251,075,213

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 8. Property, plant and equipment (continued)

(b) Carrying Amount Measurements

Asset class	Fair value hierachy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair Value - as determined at the la	ast valuation date				
Land	Level 2 & Level 3	Market and Cost Approach	Independent Valuation	June 2023	Sales evidence of similar assets, estimates of replacement cost, residual value.
Buildings - non-specialised	Level 2 & Level 3	Market and Cost Approach	Independent Valuation	June 2023	Estimates of useful life, pattern of consumption, asset condition, residual value and relationship to the assessed remaining service potential of the depreciable amount.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

(ii) Cost

Furniture and equipment	N/A	Cost Approach	Not Applicable	N/A	N/A
Plant and equipment	N/A	Cost Approach	Not Applicable	N/A	N/A

Notes to the Financial Report for the year ended 30 June 2024

Note 9. Infrastructure

(a) Movements in balances

				Infrastructure		Infrastr	ucture	Other	Infrastructure	
		Infrastructure roads	Infrastructure footpaths	Rights of Way Actual	Infrastructure drainage	Park Development Actual	Car Park Development Actual	Infrastructure Assets	Work in Progress	Tota infrastructure
	Note	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance as at 1 July 2022		107,480,020	20,011,192	8,105,785	16,704,663	10,827,499	3,191,526	7,764,803	1,490,560	175,576,048
Additions		1,679,253	132,434	-	-	126,408	-	654,082	2,324,401	4,916,578
(Disposals)		-	-	-	-	(27,996)	-	(134,830)	-	(162,826)
Revaluation increments / (decrements) transferred to revaluation surplus	17	(33,780,224)	9,677,049	(2,823,237)	(3,073,843)	612,276	2,116,251	5,431,771	_	(21,839,957)
Revaluation (loss) / reversals transferred to profit or	17	(33,700,224)	3,011,043	(2,020,207)	(3,073,043)	012,270	2,110,201	5,451,771	_	(21,055,557)
loss		_	_	_	(4,389,396)	_	_	_	_	(4,389,396)
Depreciation	10a	(3,104,214)	(739,137)	(210,251)	(242,402)	(878,904)	(253,760)	(634,988)	_	(6,063,656)
Transfers		853,325	_	_	99,821	77,693	_	268,134	(1,313,743)	(14,770)
Other Movements		-	-	-	_	_	_	(25,855)	-	(25,855)
Balance at 30 June 2023		73,128,160	29,081,538	5,072,297	9,098,843	10,736,976	5,054,017	13,323,117	2,501,218	147,996,166
Comprises:										
Gross balance amount at 30 June 2023		119,913,889	47,830,426	9,365,258	17,713,864	18,335,136	7,696,229	19,438,546	2,501,218	242,794,566
Accumulated depreciation at 30 June 2023		(46,785,729)	(18,748,888)	(4,292,961)	(8,615,021)	(7,598,160)	(2,642,212)	(6,115,429)	-	(94,798,400)
Balance at 30 June 2023		73,128,160	29,081,538	5,072,297	9,098,843	10,736,976	5,054,017	13,323,117	2,501,218	147,996,166
Balance as at 1 July 2023		73,128,160	29,081,538	5,072,297	9,098,843	10,736,976	5,054,017	13,323,117	2,501,218	147,996,166
Additions		3,353,235	131,884	274,018	-	473,285	46,440	1,169,604	2,267,164	7,715,630
(Disposals)		-	-	-	-	-	-	(166,769)	-	(166,769)
Depreciation	10a	(3,025,778)	(910,599)	(231,001)	(177,103)	(939,645)	(216,750)	(785,157)	-	(6,286,033)
Transfers		235,458	64,619	42,343	-	728,931	50,525	245,715	(1,367,591)	
Balance at 30 June 2024		73,691,075	28,367,442	5,157,657	8,921,740	10,999,547	4,934,232	13,786,510	3,400,791	149,258,994
Comprises:										
Gross balance amount at 30 June 2024		123,502,582	48,026,930	9,681,619	17,713,863	19,537,352	7,793,195	20,521,288	3,400,791	250,177,620
Accumulated depreciation at 30 June 2024		(49,811,507)	(19,659,488)	(4,523,962)	(8,792,123)	(8,537,805)	(2,858,963)	(6,734,778)	_	(100,918,626)
Balance at 30 June 2024		73,691,075	28,367,442	5,157,657	8,921,740	10,999,547	4,934,232	13,786,510	3,400,791	149,258,994

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 9. Infrastructure (continued)

(b) Carrying Amount Measurements

	Fair value	Maluadian da shuimua	Basis of	Date of last	lana de sue est
Asset class	hierachy	Valuation technique	valuation	valuation	Inputs used
(i) Fair Value - as determined at the last valu	uation date				
nfrastructure - roads	Level 3	Cost approach using current replacement cost	Independent Valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
nfrastructure - footpaths	Level 3	Cost approach using current replacement cost	Independent Valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
nfrastructure - Rights of Way	Level 3	Cost approach using current replacement cost	Independent Valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
nfrastructure - drainage	Level 3	Cost approach using current replacement cost	Independent Valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Park Development	Level 3	Cost approach using current replacement cost	Independent Valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Car Park Development	Level 3	Cost approach using current replacement cost	Independent Valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Other Infrastructure Assets	Level 3	Cost approach using current replacement cost	Independent Valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of infrastructure using level 3 inputs.

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 10. Fixed assets

(a) Depreciation **Depreciation rates**

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Building	15 to 80 years
Furniture and equipment	1 to 35 years
Plant and equipment	1 to 27 years
Sealed roads and streets:	
Subgrade structure	not depreciated
Formation	not depreciated
Pavement	60 to 100 years
Seal	
- bituminous seals	20 years
- asphalt surfaces	30 years
Footpaths	5 to 60 years
Water supply and Drainage systems	30 to 120 years
Car park infrastructure:	
Subgrade structure	not depreciated
Other infrastructure	10 to 60 years
Parks infrastructure:	
Reticulation	10 - 40 years
Parks other infrastructure	3 to 80 years
Right of use Asset (plant and equipment)	3 years
Intangible	3 - 5 years
	2024 2023

(b) Fully depreciated assets in use

The gross carrying amount of assets held by the City which are currently in use yet fully depreciated are shown in the table below.

Buildings	592,000	842,600
Furniture and equipment	3,232,652	3,147,074
Plant and equipment	2,968,619	3,188,520
Other property, plant and equipment	345,270	345,270
Infrastructure - Park Development	1,141,286	1,718,500
Infrastructure - Car Park Development	-	559,927
Other Infrastructure Assets		744,610
	8,279,827	10,546,501

continued on next page ...

Page 24 of 61

Actual

\$

Actual \$

Financial Report 2024

City of Vincent

Notes to the Financial Report for the year ended 30 June 2024

Note 10. Fixed assets (continued)

MATERIAL ACCOUNTING POLICIES

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 City 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 City's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

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

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

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

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the City's revaluation policy, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation date consistent with *Financial Management Regulation 17A(4)*.

Reportable Value

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

Revaluation

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government

controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the City.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the City to revalue earlier if it chooses to do so.

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

 (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
 (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

In accordance with Local Government (Financial Management) Regulations 17A(4C), the City is not required to comply with AASB136 Impairment of Assets to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Page 25 of 61

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 11. Leases

(a) Right of use assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year

		Plant & Equipment	Total
	Note	s	\$
2023			
Balance at 1 July 2022		90,002	90,002
Additions		23,392	23,392
Depreciation	10a	(113,393)	(113,393)
Balance at 30 June 2023	_	-	-
Gross balance amount at 30 June 2023		382,528	382,528
Accumulated depreciation at 30 June 2023		(382,528)	(382,528)
Balance at 30 June 2023	_		-
2024			
Additions		815,388	815,388
Depreciation	10a	(113,071)	(113,071)
Balance at 30 June 2024	_	702,317	702,317
Gross balance amount at 30 June 2024		815,388	815,388
Accumulated depreciation at 30 June 2024		(113,071)	(113,071)
Balance at 30 June 2024	_	702,317	702,317

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

		2024	2023
		Actual	Actual
	Note	\$	\$
Depreciation on right-of-use assets	10a	(113,071)	(113,393)
Finance charge on lease liabilities	29d	(14,719)	(647)
Short-term lease payments recognised as expense		(126,469)	(93,993)
Total amount recognised in the statement of comprehensive income	_	(254,259)	(208,033)
Total cash outflow from leases		(141,188)	(94,640)
(b) Lease liabilities			
Current		264,318	-
Non-current		424,601	-
Total lease liabilities	29d	688,919	-

The City has two leases relating to plant and equipment (Parking Meters and Laptops). The lease term for both is 3 years and has fixed lease payments. The measurement of lease liabilities does not include any future cash outflows associated with leases not yet commenced to which the City is committed.

Secured liabilities and assets pledged as security Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

continued on next page ...

Page 26 of 61

Financial Report 2024

Notes to the Financial Report

for the year ended 30 June 2024

Note 11. Leases (continued)

MATERIAL ACCOUNTING POLICIES

Leases

At inception of a contract, the City 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 the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the City uses its incremental borrowing rate.

All contracts that are 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.

Details of individual lease liabilities required by regulations are provided at Note 29(d).

Right-of-use assets - valuation

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the City anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.

2024	2023
Actual	Actual
\$	\$

Council as a lessor

Lessor - Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

Less than 1 year	1,192,478	992,184
1 to 2 years	1,062,532	1,007,866
2 to 3 years	1,014,208	894,866
3 to 4 years	881,938	863,011
4 to 5 years	667,258	792,891
> 5 years	774,839	1,467,226
	5,593,253	6,018,044

The City leases buildings to external parties with rentals payable monthly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets.

MATERIAL ACCOUNTING POLICIES

The City as Lessor

Upon entering into each contract as a lessor, the City assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the City applies AASB 15 Revenue from Contracts with Customers to allocate the consideration under the contract to each component.

Page 27 of 61

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 12. Intangible assets

Intangible assets are as follows:

	2024	2023
	Actual	Actual
	\$	\$
Software		
Non-current		
Computer software development	612,094	612,094
Less: Accumulated amortisation	(611,949)	(484,897)
Total software – net book value	145	127,197
Movements in balances of computer software during the financial year are shown as follows:		
Balance at 1 July	127,197	47,370
Recognition of computer software	-	206,789
Amortisation	(127,052)	(126,962)
Balance at 30 June	145	127,197
TOTAL INTANGIBLE ASSETS	145	127,197

Amortisation

The estimated useful life of intangible assets is 5 years for the current and prior years.

MATERIAL ACCOUNTING POLICIES

Computer software

Costs associated with maintaining software programmes are recognised as an expense as incurred. Development costs that are directly attributable to the design and testing of identifiable and unique software products controlled by the the City are recognised as intangible assets where the following criteria are met:

- it is technically feasible to complete the software so that it will be available for use;
- management intends to complete the software and use or sell it;
- there is an ability to use or sell the software.
- it can be demonstrated how the software will generate probable future economic benefits;
- adequate technical, financial and other resources to complete the development and to use or sell the software are available; and
- the expenditure attributable to the software during its development can be reliably measured.

Directly attributable costs that are capitalised as part of the software include employee costs and an appropriate portion of relevant overheads.

Capitalised development costs are recorded as intangible assets and amortised from the point at which the asset is ready for use.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within depreciation in the Statement of Comprehensive Income.

Page 28 of 61

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 13. Trade and other payables

	2024	2023	
	Actual	Actual	
	\$	\$	
Current			
Sundry creditors	170,815	114,850	
Prepaid rates	481,702	528,581	
Contribution Liabilities - Bonds	1,877,948	1,724,336	
Accrued Expenses	5,074,067	4,554,020	
Total current trade and other payables	7,604,532	6,921,787	

MATERIAL ACCOUNTING POLICIES Financial liabilities

Financial liabilities are initially recognised at fair value when the City becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City 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 usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

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

Page 29 of 61

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 14. Other liabilities

	2024	2023
	Actual	Actual
	\$	\$
(a) Other liabilities		
Current		
Contract liabilities from contracts with customers - Other	682,729	564,399
Capital grant liabilities from transfers for recognisable non financial assets	673,959	1,104,641
	1,356,688	1,669,040
Reconciliation of changes in contract liabilities Opening balance	564.399	671.324
Additions	682,729	564,399
Revenue from contracts with customers included as a contract liability at the start	,	,
of the period	(564,399)	(671,324)
	682,729	564,399
The City expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.		
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	1,104,641	1,356,035
Additions	605,166	669,715
Revenue from capital grant/contributions held as a liability at		
the start of the period	(1,035,848)	(921,109)
	673,959	1,104,641

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year	673,959	1,104,641
	673,959	1,104,641

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

MATERIAL ACCOUNTING POLICIES

Contract Liabilities

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

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

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the City's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the City which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 25(i)) due to the unobservable inputs, including own credit risk.

Page 30 of 61

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 15. Borrowings

			2024			2023			
		Current	Non-current	Total	Current	Non-current	Total		
	Note	\$	\$	\$	\$	\$	\$		
Secured									
Debentures Total secured		1,498,010	8,676,198	10,174,208	1,585,417	11,475,705	13,061,122		
borrowings	29a	1,498,010	8,676,198	10,174,208	1,585,417	11,475,705	13,061,122		

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the City of Vincent.

The City of Vincent has complied with the financial covenants of its borrowing facilities during the 2024 and 2023 years.

MATERIAL ACCOUNTING POLICIES Borrowing costs

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

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierachy (see Note 25(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 23.

Details of individual borrowings required by regulations are provided at Note 29(a).

Note 16. Employee related provisions

	2024	2023
	Actual	Actual
	\$	\$
(a) Employee related provisions		
Current provisions		
Employee benefit provisions		
Annual leave	3,242,410	2,974,049
Long service leave	2,458,033	2,551,802
	5,700,443	5,525,851
Total current employee related provisions	5,700,443	5,525,851
Non-current provisions		
Annual leave	-	-
Long service leave	592,170	538,130
	592,170	538,130
Total non-current employee related provisions	592,170	538,130
Total employee related provisions	6,292,613	6,063,981

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

continued on next page ...

Page 31 of 61

Financial Report 2024

Notes to the Financial Report

for the year ended 30 June 2024

Note 16. Employee related provisions (continued)

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	2024	2023
Note	\$	\$
	1,345,424	1,212,796
	4,947,189	4,851,185
-	6,292,613	6,063,981
5	(363,173)	(262,734)
	Note - -	Note \$ 1,345,424 4,947,189 6,292,613 -

MATERIAL ACCOUNTING POLICIES

Employee benefits

The City's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

Provision is made for the City'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 City'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 statement of financial position

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The City's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the City 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.

Page 32 of 61

Notes to the Financial Report

for the year ended 30 June 2024

Note 17. Revaluation surplus

	2024	2024	2024		2024	2023	2023	2023		2023
	Opening Balance		Revaluation (Decrement)	Total Movement on Revaluation	Closing Balance	Opening Balance	Revaluation Increment	Revaluation (Decrement)	Total Movement on Revaluation	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Revaluation surplus - Land	146,085,829	-	-	_	146,085,829	134,591,029	11,494,800	-	11,494,800	146,085,829
Revaluation surplus - Buildings - non-specialised	52,971,319	_	-	-	52,971,319	40,570,952	12,400,367	-	12,400,367	52,971,319
Revaluation surplus - Furniture and equipment	206,609	_	-	-	206,609	206,609	_	-	-	206,609
Revaluation surplus - Plant and equipment	2,948,368	_	-	-	2,948,368	2,948,368	_	-	-	2,948,368
Revaluation surplus - Investment in Mindarie Regional Council	4,502,463	84,901	-	84,901	4,587,364	3,647,158	855,305	-	855,305	4,502,463
Revaluation surplus - Investment in Catalina Regional Council *	1,662,415	_	-	-	1,662,415	1,662,944	_	(529)	(529)	1,662,41
Revaluation surplus - Assets subject to operating lease -										
Buildings non-specialised Revaluation surplus -	8,946,064	-	-	-	8,946,064	-	8,946,064	-	8,946,064	8,946,064
nfrastructure - roads	47,800,541	-	-	-	47,800,541	81,580,765	-	(33,780,224)	(33,780,224)	47,800,54
Revaluation surplus - nfrastructure - footpaths	22,547,750	_	_	-	22,547,750	12,870,701	9,677,049	_	9,677,049	22,547,750
Revaluation surplus - nfrastructure - drainage	_	_	_	-	_	3,073,843	_	(3,073,843)	(3,073,843)	-
Revaluation surplus -										
nfrastructure - other	8,038,872	-	-	-	8,038,872	2,607,101	5,431,771	-	5,431,771	8,038,87
nfrastructure - Rights of Way	2,319,448	-	-	-	2,319,448	5,142,685	_	(2,823,237)	(2,823,237)	2,319,44
nfrastructure - Park Development	612,276	-	-	-	612,276	-	612,276	-	612,276	612,27
nfrastructure - Car Park Development	2,116,251	_	-	_	2,116,251	_	2,116,251	_	2,116,251	2,116,25
-	300.758.205	84,901	_	84,901	300,843,106	288,902,155	51.533.883	(39,677,833)	11,856,050	300,758,205

(*) Tamala Park Regional Council changed to Catalina Regional Council from 1 August 2023

Financial Report 2024

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 18. Notes to the statement of cash flows

(a) Reconciliation of cash

For the purposes of the Statement of Cash Flows, cash includes cash on hand and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

		2024 Actual	2024 Budget	2023 Actual
	Note	\$	\$	\$
Cash and cash equivalents	3	6,209,612	7,553,820	7,790,270
Restrictions The following classes of financial assets have restriction imposed by regulations or other externally imposed requirements which limit or direct the purpose for which resources may be used:				
- Cash and cash equivalents - Financial assets at amortised cost	3 4	5,435,517 18,800,000 24,235,517	1,700,000 17,839,833 19,539,833	1,250,270 15,180,000 16,430,270
The restricted financial assets are a result of the followin specific purposes to which the assets may be used:	ng			
Restricted reserve accounts	30	22,878,829	17,839,833	17,193,645
Contract liabilities from contracts with customers	14	682,729	_	564,399
Capital grant liabilities from transfers for recognisable non financial assets	14	673,959	1,700,000	1,104,641
Total restricted financial assets		24,235,517	19,539,833	18,862,685

continued on next page ...

Page 34 of 61

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 18. Notes to the statement of cash flows (continued)

	2024	2024	2023
	Actual \$	Budget \$	Actual \$
	¥	Ŷ	Ŷ
(b) Reconciliation of Net Result to Net Cash Provided By Operating Activities			
Net result	8,493,279	3,696,433	924,761
Non-cash items:			
Depreciation/amortisation	13,630,524	12,607,088	11,912,706
(Profit)/loss on sale of asset	(106,859)	(656,774)	555,663
Share of profits of associates	(699,586)	-	(519,536)
Loss on revaluation of fixed assets	-	-	4,389,396
Profit/(Loss) from sale of Catalina Regional Council Land *	(3,292,208)	(1,666,666)	(978,043)
Change in Equity Local Govt House Trust	(841)	-	(1,843)
Profit/(Loss) from sale of shares	-	-	(2,750)
Movement in Work-In Progress	_	-	174,560
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables	(182,878)	(179,189)	(578,449)
(Increase)/decrease in inventories	(71,400)	(143,190)	12,407
(Increase)/decrease in other assets	(222,147)	(25,935)	(241,079)
Increase/(decrease) in trade and other payables	682,745	572,054	(271,674)
Increase/(decrease) in employee related provisions	228,632	300,000	73,945
Increase/(decrease) in other liabilities	(312,352)	300,000	(358,319)
Capital grants, subsidies and contributions	(2,939,888)	(3,703,747)	(1,473,209)
Net cash provided by/(used in) operating activities	15,207,021	11,100,074	13,618,536

(*) Tamala Park Regional Council changed to Catalina Regional Council from 1 August 2023

	2024	2023
	Actual	Actual
	\$	\$
(c) Undrawn borrowing facilities credit standby arrangements		
Credit card limit	60,000	60,000
Total amount of credit unused	60,000	60,000
Loan facilities		
Loan facilities - current	1,498,010	1,585,417
Loan facilities - non-current	8,676,198	11,475,705
Total facilities in use at balance date	10,174,208	13,061,122

Page 35 of 61

Financial Report 2024

Notes to the Financial Report

for the year ended 30 June 2024

Note 19. Contingent liabilities

In compliance with the Contaminated Sites Act 2003, the City has listed sites to be possible sources of contamination. Details of those sites are:

Mindarie Regional Council (MRC)

The 2021 Mandatory Auditor's Report (MAR) report recommended that further works were required to close out the following:

- The adequacy of the landfill gas monitoring network including confirmation of screening intervals.
 Assessment of the potential for off-site migration of landfill gas particularly with relation to preferential pathways.

• Ongoing assessment of landfill gas and groundwater as part of an ongoing site management plan to inform long term trends and to inform the need or otherwise for mitigation measures.

• The MAR noted further long-term assessment of Perfluoroalkyl and Polyfluoroalkyl Substances (PFAS) (in addition to other Contaminant of Potential Concern (COPCs) in groundwater including arsenic, nickel, ammonia, benzene and pathogens) would be appropriate

The October 2023 MAR reports on those further investigations completed and provides an update on the conditions of the source site and affected site

The purpose of the 2023 MAR audit was to:

· Confirm that the investigations undertaken adequately characterized the contamination status of the site.

- · Confirm whether potentially significant risks to human health, the environment or environmental values exist on-site or off-site.
- · Confirm the suitability of the site for the current and proposed land uses
- Recommend a site classification under the Contaminated Sites Act 2003

The MAR auditor has determined, based on the analysis contained in the assessed reports, that: • Source Site: Remains suitable for ongoing use as a Class II landfill, subject to implementation of a site management plan to prevent

exposure to landfill gas, soil and groundwater contamination · Affected Site: Remains suitable for current use as a development "buffer zone". The site is situated to the north of the MRC landfill.

The October 2023 MAR report summary of findings for the Source and Affected sites are listed below: Source Site:

· Soil - No soil investigations were completed in 2021 and 2023

• Groundwater - Groundwater results indicate impact to aquifer immediately below the landfill. Elevated levels of contaminants were above the relevant drinking water guidelines, some also exceeded the criteria for non-potable water use. No COPCs were detected in samples collected from the onsite abstraction bore above the non-potable criteria.

• Landfill gas - The site is considered capable of generating a significant quantity of landfill gases and vapours. Methane was detected at elevated levels in boreholes outside the waste mass and along the northern wall of the landfill. The extraction system appears to be effectively mitigating methane with negligible detections outside of the extraction well network. There are indications of fugitive emissions through damages areas of the cap which would require repair and maintenance.

Affected Site:

· Groundwater results indicate some contaminants above the relevant drinking water guidelines but were below criteria for non-potable water uses. Certain COPCs detected above drinking water criteria were considered to be a reflection of natural site conditions. • No methane has been recorded in recent events at monitoring wells outside the site boundary.

Site management plan (SMP)

A SMP was developed and received by the MRC in May 2020 and updated in May 2022. The SMP was required to provide a management plan for the site to ensure that potential hazards associated with soil, landfill gas, and groundwater contaminants are appropriately managed for the site's continued use as a landfill facility and leachate management. There are no "results" associated with this SMP, it is an ongoing document that continues to evolve to address the comprehensive management of landfill gas and groundwater in light of the most recent information obtained from periodic tests results

The October 2023 MAR report concludes that:

• The auditor is satisfied that the information contained in the reviewed reports, considered as a whole, is sufficient to inform the current site and surrounding site condition and restrictions that may be applicable.

 Expectations of concerted effort to improve future reporting and reports to comply with relevant standards and guidelines. • The assessments were sufficient to define the potential extents and types of contaminated media with an appropriate level of

confidence

· Investigation methodologies were sufficient to assess and manage risk.

• Ongoing assessment of landfill gas and groundwater as part of an ongoing Site Management Plan should be undertaken to inform long term trends and to inform the need or otherwise for mitigation measures.

The MRC Contaminated Site Approved Auditor recommended that MRC should continue to provide the auditor with updated information as it becomes available (ie at least a 6 monthly update following sampling and annual reporting, plus immediate notification if things change). Communication received on 3 May 2024 stated "as there has been no change in the risk profile and nothing to indicate that restrictions should change, a MAR should be submitted in 2025 following 2 years of monitoring".

Page 36 of 61

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 20. Capital commitments

	2024 Actual \$	2023 Actual \$
Capital expenditure commitments		
Contracted for:		
- capital expenditure projects	3,520,938	1,697,460
- plant & equipment purchases	1,924,683	3,343,010
Total capital expenditure commitments	5,445,621	5,040,470
Payable:		
- not later than one year	5,445,621	5,040,470
Total capital expenditure commitments	5,445,621	5,040,470

The capital expenditure projects outstanding at the end of the current reporting period represent heavy fleet replacement program, construction of Litis Stadium, tennis centre: multisport courts under the Robertson Park Development Plan and other various projects.

Page 37 of 61

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 21. Related party transactions

	2024	2024	2023
	Actual Budget		Actual
Note	\$	\$	\$
(a) Council Member Remuneration			
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
Child care expenses	_	2,000	386
Other expenses	25	495	14
Mayor's annual allowance	65,738	65,915	64,938
Deputy Mayor's annual allowance	16,869	16,500	16,234
Meeting attendance fees	224,843	225,770	222,416
Annual allowance for ICT expenses	22,500	22,500	22,500
Travel and accommodation expenses	59	495	280
Total 21b	330.034	333.675	326,768

2023	2024	
Actual	Actual	
\$	\$	Note

(b) Key management personnel

Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the City during the year are as follows:

Short-term employee benefits	917,234	850,999
Post-employment benefits	89,585	75,926
Employee - other long-term benefits	1,025	46,713
Council member costs 21a	330,034	326,768
Total	1,337,878	1,300,406

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits These amounts are the current-year's estimated cost of providing for the City's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

continued on next page ...

Page 38 of 61

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 21. Related party transactions (continued)

(c) Transactions with related parties

Transactions between related parties and the City are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

	2024	2023
	Actual	Actual
	\$	\$
In addition to KMP compensation above the following transactions occurred with related parties:		
Sale of goods and services	87,060	74,859
Purchase of goods and services	650,181	634,566
	737,241	709,425
Investments in associates:		
Distributions received from investments in associates	2,500,000	1,666,668
	2,500,000	1,666,668
Amounts payable to related parties:		
Trade and other payables	197,710	207,295

Related parties

The City's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 21(a) and 21(b).

ii. Other Related Parties

An associate person of KMP was employed by the City under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the City.

iii. Entities subject to significant influence by the City

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence.

Significant influence may be gained by share ownership, statute or agreement.

Page 39 of 61

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 22. Investment in associates

(a) Investment in associates

Set out in the table below are the associates of the City. All associates are measured using the equity method. Western Australia is the principal place of business for all associates.

	% of ownership interest	2024 \$	2023 \$
Mindarie Regional Council	8.33	11,719,214	11,059,568
Catalina Regional Council*	8.33	5,143,309	3,903,327
		16,862,523	14,962,895

Mindarie Regional Council

The Mindarie Regional Council was formally constituted in December 1987. The City of Vincent (along with the Cities of Perth, Wanneroo, Joondalup, Stirling and the Towns of Victoria Park and Cambridge) is a member of the Mindarie Regional Council. The primary function of the Regional Council under the constitution agreement is for the orderly and efficient treatment and / or disposal of waste. City of Vincent is a participant in the Mindarie Regional council and has a one twelfth (1/12) equity in the land and assets of the refuse facility as per the constitution agreement (dated 25 November 1996) that recognises the City as a member of the Mindarie Regional Council.

The City's interest in the MRC joint arrangement is represented by the following breakdown of the joint arrangement's financial position (1/12 share). The valuation as shown below is, at the time of preparation of these statements.

	2024 Actual	2023 Actual
	\$	\$
Summarised statement of financial position		
Other current assets	79,426,688	64,273,412
Total current assets	79,426,688	64,273,412
Non-current assets	103,118,451	100,324,693
Total non-current assets	103,118,451	100,324,693
Other current liabilities	16,570,400	13,956,659
Total current liabilities	16,570,400	13,956,659
Non-current liabilities	25,344,186	17,926,636
Total non-current liabilities	25,344,186	17,926,636
Net assets	140,630,553	132,714,810
Reconciliation to carrying amounts		
Opening net assets 1 July	132,714,810	116,021,130
Changes in members contributions	-	-
Profit/(Loss) for the period	6,896,935	6,430,026
Other comprehensive income	1,018,808	10,263,654
Closing net assets 1 July	140,630,553	132,714,810
Carrying amount at 1 July	11,059,568	9,668,427
Net Share of Interests in Mindarie Regional Council	574,745	535,836
Changes on Revaluation of Non-Current Assets	84,901	855,305
Carrying amount at 30 June (Based on audited Financials)	11,719,214	11,059,568
Net Share of Interests in Mindarie Regional Council	574,745	535,836
Total	574,745	535,836
continued on next page		Page 40 of 6

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 22. Investment in associates (continued)

Catalina Regional Council *

The City is a participant (along with the Cities of Perth, Wanneroo, Joondalup, Stirling and the Towns of Victoria Park and Cambridge) in the operations of Tamala Park Regional Council (TPRC) which changed to Catalina Regional Council (CRC) from 1 August 2023. The CRC (formerly TPRC) was created in 2006 to develop approximately 173 hectares of land for sale immediately north of the land leased by the Mindarie Regional Council. The City of Vincent has a one twelfth (1/12) equity in the assets and liabilities of the development as well as a one twelfth (1/12) equity in the assets and liabilities of CRC as the operator of the development, and a one twelfth (1/12) share in the asset of the land held for development.

The City's interest in the CRC joint venture is represented by the following breakdown of the joint venture's financial position (1/12 share).

	2024 Actual \$	2023 Actual \$
	•	Ŧ
Summarised statement of financial position		
Other current assets	58,594,820	44,873,314
Total current assets	58,594,820	44,873,314
Non-current assets	3,841,864	2,640,157
Total non-current assets	3,841,864	2,640,157
Other current liabilities	628,116	559,922
Total current liabilities	628,116	559,922
Non-current liabilities	88,862	113,627
Total non-current liabilities	88,862	113,627
Net assets	61,719,706	46,839,922
Reconciliation to carrying amounts		
Opening net assets 1 July	46,839,922	54,515,893
Profit/(loss) for the period	2,556,064	1,001,970
Other comprehensive income	-	(6,353)
Changes in members contribution	12,323,720	(8,671,588)
Share of associates net profit		
Closing net assets 1 July	61,719,706	46,839,922
Carrying Amount at 1 July	3,903,327	4,542,990
Proceeds from Sale of Land	6,474,450	3,170,688
Land Development Expenses	(3,182,242)	(2,192,645)
Proceeds Distribution	(2,500,000)	(1,666,668)
Net Share of Interests in Catalina Regional Council - Retained surplus	213,005	83,498
Net Share of Interests in Catalina Regional Council - Members Equity	234,769	(34,007)
Net Share of Interests in Catalina Regional Council - Revaluation Surplus		(529)
Carrying amount at 30 June (Based on audited Financials)	5,143,309	3,903,327
Net Share of Interest in Catalina Regional Council - Retained Surplus	213,005	83,498
Net Share of Interests in Catalina Regional Council - Members Equity	234,769	(34,007)
Net Share of Interests in Catalina Regional Council - Revaluation Surplus	-	(529)
Net Share of Catalina Land in Catalina Regional Council "	(322,933)	(65,790)
Total	124,841	(16,828)

(*) *Tamala Park Regional Council changed to Catalina Regional Council from 1 August 2023.

(**) The City recognised its share of Inventory (Tamala Park Land - Developed land and land under construction -Note 6) based on its equity in Catalina Regional Council as at 30 June 2024.

continued on next page ...

Page 41 of 61

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 22. Investment in associates (continued)

MATERIAL ACCOUNTING POLICIES

Investments in associates An associate is an entity over which the City has significant influence, that is it 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 City's share of net assets of the associate. In addition, the City's share of the profit or loss of the associate is included in the City's profit or loss.

Page 42 of 61

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 23. Financial risk management

This note explains the City's exposure to financial risks and how these risks could affect the City's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The City does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The City's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the City to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the City to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents, term deposits, and Treasury bonds held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted average interest rate %	Carrying amounts \$	Fixed interest rate \$	Variable interest rate \$	Non interest bearing \$
2024					
Cash and cash equivalents	4.80%	6,209,612	-	6,205,162	4,450
Financial assets at amortised cost - term deposits	5.24%	30,300,000	30,300,000	-	-
2023					
Cash and cash equivalents	4.17%	7,790,270	1,000,000	6,785,820	4,450
Financial assets at amortised cost - term deposits	4.77%	24,680,000	24,680,000	-	-

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2024 \$	2023 \$
Impact of a 1% movement in interest rates on profit or loss and equity $ {}^{*}$	62,052	67,858

(*) Holding all other variables constant

continued on next page ...

Page 43 of 61

Financial Report 2024

Notes to the Financial Report

for the year ended 30 June 2024

Note 23. Financial risk management (continued)

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The City manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The City does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 29(a).

(b) Credit risk

Trade and Other Receivables

The City's major trade and other receivables comprise contractual non-statutory user fees and charges, grants, contributions and reimbursements. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The City manages this risk by monitoring outstanding debt and employing debt recovery policies.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The City applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade and other receivables. To measure the expected credit losses, receivables from grants, contributions and reimbursements are separated from other trade receivables due to the difference in payment terms and security.

The expected loss rates are based on the payment profiles of trade and other receivables over a period of 36 months before 1 July 2023 or 1 July 2024 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of users to settle the receivables.

The loss allowance as at 30 June 2024 and 30 June 2023 was determined as follows for trade and other receivables

	Mor than 3 day		More than 60	More than 90 days	
	Current	past due	days past due	past due	Total
	\$	\$	\$	\$	\$
30 June 2024					
Trade receivables					
Expected credit loss	0.22%	1.19%	70.23%	54.60%	
Gross carrying amount	495,170	73,855	2,809	392,666	964,500
Loss allowance	1,096	876	1,973	214,412	218,357
Other receivables					
Expected credit loss	10.00%	10.00%	10.00%	24.69%	
Gross carrying amount	267,150	137,882	78,909	2,436,256	2,920,197
Loss allowance	26,715	13,788	7,891	601,551	649,945
30 June 2023					
Trade receivables	0.000/	0.000/	0.000/	10.000/	
Expected credit loss	3.00%	0.00%	0.00%	42.00%	774 000
Gross carrying amount	296,165	57	664	474,177	771,063
Loss allowance	8,989	-	-	198,804	207,793
Other receivables					
Expected credit loss	10.00%	10.00%	10.00%	22.00%	
Gross carrying amount	157,499	114,820	81,953	2,621,508	2,975,780
Loss allowance	15,750	11,482	8,195	565,740	601,167

continued on next page ...

Page 44 of 61

Financial Report 2024

Notes to the Financial Report

for the year ended 30 June 2024

Note 23. Financial risk management (continued)

The loss allowances for trade and other receivables as at 30 June reconcile to the opening loss allowances as follows:

	Trade rec	Trade receivables		Other receivables	
	2024 Actual	2023 Actual	2024 Actual \$	2023 Actual \$	
	\$	\$			
Opening loss allowance as at 1 July	207,794	218,023	601,167	456,872	
Increase in loss allowance recognised in profit or loss during the					
year	10,563	(10,229)	150,587	314,415	
Receivables written off during the year as uncollectible	-	-	(101,809)	(170,120)	
Closing loss allowance at 30 June	218,357	207,794	649,945	601,167	

Trade and other receivables are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the City, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on rates and statutory receivables, trade, other receivables and contract assets are presented as net impairment losses within operating profit. Subsequent recoveries of amounts previously written off are credited against the same line item.

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The City manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 18(c).

The contractual undiscounted cash flows of the City's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within	Due between	Due after	Total contractual	Carrying	
	1 year \$	1 & 5 years \$	5 years \$	cash flows \$	values \$	
2024						
Trade and other payables	7,163,252	-	_	7,163,252	7,604,532	
Borrowings	1,783,624	7,589,980	1,868,077	11,241,681	10,174,208	
Lease liabilities	291,164	441,140	_	732,304	688,919	
	9,238,040	8,031,120	1,868,077	19,137,237	18,467,659	
2023						
Trade and other payables	6,393,206	-	-	6,393,206	6,921,787	
Borrowings	1,993,835	7,571,740	5,264,054	14,829,629	13,061,122	
Lease liabilities	-	-	-	_	-	
	8,387,041	7,571,740	5,264,054	21,222,835	19,982,909	

Page 45 of 61

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 24. Events occurring after the end of the reporting period

Non-adjusting events after the reporting period.

Sale of Land

The City signed sale and development agreements in January 2024 for sale of land parcels in relation to the Leederville carparks redevelopment. All the land parcels are expected to be under City's ownership for at least 12 months subsequent to year end.

Page 46 of 61

Notes to the Financial Report for the year ended 30 June 2024

Note 25. Other Material Accounting Policies

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

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

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the City applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

The City contributes to a number of Superannuation Funds on behalf of employees.

g) Fair value of assets and liabilities

Fair value is the price that the City would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with

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the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the City at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 Fair Value Measurement requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the City can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The City selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the City are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Page 47 of 61

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 25. Other Material Accounting Policies (continued)

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the City gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

In accordance with Australian Accounting Standards, the City's assets are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

land and buildings classified as property, plant and equipment;
 infrastructure; or

- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 10.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116 Property, Plant and Equipment) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard. Financial Report 2024

Page 48 of 61

Financial Report 2024 **City of Vincent** Notes to the Financial Report for the year ended 30 June 2024 Note 26. Function and activity City operations as disclosed in these financial statements encompass the following service orientated functions and activities. NAME AND OBJECTIVES DESCRIPTION GOVERNANCE To provide a decision-making process for the Includes the activities of members of Council and the administrative support efficient allocation of scarce resources. available to the Council for the provision of governance of the district. Other costs relate to the task of assisting council members and ratepayers on matters which do not concern specific local government services. GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of Rates, general purpose government grants and interest revenue. services. LAW, ORDER, PUBLIC SAFETY Supervision and enforcement of various local laws relating to fire prevention, To provide services to help ensure a safer and animal control and other aspects of public safety including emergency environmentally conscious community. services. HEALTH To provide an operational framework for Inspection of food outlets and their control, provision of meat inspection environmental and community health. services, noise control and waste disposal compliance. EDUCATION AND WELFARE Maintenance of child minding centre, playgroup centre and senior citizen To provide services to disadvantaged persons, centre. Provision and maintenance of home care programs and youth the elderly, children and youth. services COMMUNITY AMENITIES Rubbish collection services, operation of rubbish disposal sites, litter control, To provide services required by the community. construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences. RECREATION AND CULTURE To establish and effectively manage Maintenance of public halls, civic centres, aquatic centre, beaches, recreation infrastructure and resources which will help the centres and various sporting facilities. Provision and maintenance of parks, social wellbeing of the community. gardens and playgrounds. Operation of library and other cultural facilities. TRANSPORT Construction and maintenance of roads, streets, footpaths, depots, cycle To provide safe, effective and efficient transport ways, parking facilities and traffic control. Cleaning of streets and services to the community maintenance of street trees, street lighting etc. ECONOMIC SERVICES Tourism and area promotion including the maintenance and operation of a To help promote the local government and its caravan park. Provision of services including weed control, vermin control and economic wellbeing. standpipes. Building Control. OTHER PROPERTY AND SERVICES To monitor and control operating accounts. Private works operation, plant repair and costs.

continued on next page ...

Page 49 of 61

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 26. Function and activity (continued)

(a) Income and expenses

	2024 Actual	2024 Budget	2023 Actual
	\$	\$	\$
Income excluding grants, subsidies and contributions			
Governance	94,445	92,400	72,254
General purpose funding	45,408,922	43,688,811	42,211,378
Law, order, public safety	204,088	304,839	216,536
Health	128,056	418,889	315,457
Education and welfare	174,056	146,668	139,315
Community amenities	843,660	680,989	1,086,526
Recreation and culture	12,080,562	11,144,021	11,251,668
Transport	11,357,288	10,047,064	10,720,944
Economic services	301,289	307,877	252,078
Other property and services	4,828,424	2,473,666	2,070,218
	75,420,790	69,305,224	68,336,374
Grants, subsidies and contributions			
General purpose funding	1,358,050	1,200,000	1,725,330
Law, order, public safety	49,952	13,807	1,188
Health	51,863	51,863	232
Education and welfare	8,500	_	84,442
Community amenities	135,053	45,000	111,457
Recreation and culture	2,154,385	2,188,327	1,459,480
Transport	1,468,113	1,653,170	411,881
Economic services	2,750	-	2,426
Other property and services	34,521	50,000	12,335
	5,263,187	5,202,167	3,808,771
Total income	80,683,977	74,507,391	72,145,145
Expenses			
Governance	(3,706,031)	(3,794,209)	(3,146,495)
General purpose funding	(890,594)	(730,770)	(1,167,962)
Law, order, public safety	(5,478,146)	(5,416,694)	(5,073,393)
Health	(1,756,869)	(1,839,241)	(1,952,231)
Education and welfare	(572,710)	(475,291)	(443,452)
Community amenities	(16,661,107)	(18,049,931)	(15,786,443)
Recreation and culture	(30,229,592)	(27,693,176)	(26,778,769)
Transport	(10,003,350)	(10,006,708)	(14,173,791)
Economic services	(733,678)	(880,452)	(702,639)
Other property and services	(2,158,621)	(1,924,486)	(1,995,209)
	(72,190,698)	(70,810,958)	(71,220,384)
Net result for the period	8,493,279	3,696,433	924,761

continued on next page ...

Page 50 of 61

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 26. Function and activity (continued)

(b) Total assets

	2024	2023	
	Actual	Actual	
	\$	\$	
General purpose funding	57,168,499	50,096,160	
Law, order, public safety	8,048,509	7,695,440	
Health	5,034,495	4,651,176	
Education and welfare	24,301,895	22,787,876	
Community amenities	6,311,843	5,212,514	
Recreation and culture	174,758,371	150,708,687	
Transport	166,849,773	192,321,373	
Other property and services	21,107,558	23,128,507	
Total assets	463,580,943	456,601,733	

Page 51 of 61

Notes to the Financial Report

for the year ended 30 June 2024

Note 27. Rating information

Rate type	Basis of valuation	Rate in \$	Number of properties	2023/24 Actual Rate revenue \$	2023/24 Actual Interim rates \$	2023/24 Actual Back rates \$	2023/24 Actual Total revenue \$	2023/24 Budget rate revenue \$	2023/24 Budget interim rate \$	2023/24 Budget total revenue \$	2022/23 Actual Total revenue \$
General Rates											
Rate Description											
Residential	Gross rental valuation	0.07525	11,189	22,719,760	354,366	19,620	23,093,746	22,703,146	180,000	22,883,146	21,556,499
Other	Gross rental valuation	0.07090	1,639	9,835,183	39,535	(1,017)	9,873,701	9,852,488	60,000	9,912,488	9,485,262
/acant Commercial	Gross rental valuation	0.13669	39	346,206	(26,381)	(4,126)	315,699	349,452	50,000	399,452	340,361
Vacant Residential	Gross rental valuation	0.07822	192	388,284	(356)	4,840	392,768	395,546	20,000	415,546	381,659
Total general rates			13,059	33,289,433	367,164	19,317	33,675,914	33,300,632	310,000	33,610,632	31,763,781
Ainimum payment											
Residential	Gross rental valuation	1,395.41	5,974	8,336,179	(17,039)	(106)	8,319,034	8,333,389	60,000	8,393,389	8,084,660
Other	Gross rental valuation	1,346.72	137	184,501	8,080	-	192,581	184,501	20,000	204,501	208,774
/acant Commercial	Gross rental valuation	1,705.07	-	-	-	-	-	-	-	-	-
/acant Residential	Gross rental valuation	1,233.10	191	235,522	(650)	495	235,367	234,289	10,000	244,289	224,805
otal minimum payments			6,302	8,756,202	(9,609)	389	8,746,982	8,752,179	90,000	8,842,179	8,518,239
Fotal general rates and minimum payments			19,361	42,045,635	357,555	19,706	42,422,896	42,052,811	400,000	42,452,811	40,282,020
							42,422,896			42,452,811	40,282,020
Discounts Rates Waived							(119,626)			(150,000)	(119,907)
Total rates							42,303,270			42,302,811	40,162,113

The rate revenue was recognised from the rate record as soon as practicable after the City resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

Financial Report 2024

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 28. Determination of surplus or deficit

	Note	30 June 2024 Carried Forward	Budget 30 June 2024 Carried Forward	30 June 2023 Carried Forward
(a) Non-cash amounts excluded from operating act	ivities			
The following non-cash revenue or expenditure has b of Financial Activity in accordance with <i>Financial Ma</i>			ble to operating activitie	es within the Statemer
Adjustments to operating activities				
Less: Profit on asset disposals		(334,433)	(704,109)	(188,773)
Less: Share of net profit of associates accounted	l for			
using the equity method		(699,586)	-	(519,536
Add: Loss on disposal of assets		227,574	47,335	744,436
_ess: Profit from sale of Catalina Regional Coun	cil			
_and		(3,292,208)	(1,666,666)	(978,043
Add: Loss on revaluation of fixed assets	9a	-	-	4,389,396
Add: Depreciation	10a	13,630,524	12,607,088	11,912,706
Non-cash movements in non-current assets and	liabilities:			
Financial assets at amortised cost		(841)	-	(1,843
Pensioner deferred rates		(77,271)	-	14,01
Employee benefit provisions		74,998	-	39,39
nventory		(15,398)	-	
nfringement debtor provision		_	_	(237,326
Non-cash amounts excluded from operation	ting			
activities .	-	9,513,359	10,283,648	15,174,423

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

Adjustments to investing activities				
Non cash Capital grants, subsidies and contributions		430,682	-	251,394
Right of use assets received - non cash	11a	815,388	-	-
Movement in Work-In Progress				174,561
Non-cash amounts excluded from investing activities		1,246,070		425,955

(c) Non-cash amounts excluded from financing activities

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

Non-cash amounts excluded from financing	Adjustments to financing activities				
· · · · · · · · · · · · · · · · · · ·	Non cash proceeds from new leases	29d	(815,388)	-	-
(815 388)	Non-cash amounts excluded from financing				
(010,000)	activities		(815,388)	-	-

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Page 53 of 61

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 28. Determination of surplus or deficit (continued)

	Note	30 June 2024 Carried Forward	Budget 30 June 2024 Carried Forward	30 June 2023 Carried Forward
	Note	Carried I Orward	Carried I Ofward	Carried i ofward
(d) Surplus/(deficit) after imposition of general rates				
The following current assets and liabilities have been ex accordance with <i>Financial Management Regulation 32</i> to				,
Adjustments to net current assets				
Less: Reserve accounts	30	(22,878,829)	(17,839,833)	(17,193,645)
Add: Current liabilities not expected to be cleared a year	t end of			
- Current portion of borrowings	15	1,498,007	1,640,314	1,585,417
- Current portion of lease liabilities	11	264,318	95,000	-
Less: Land held for resale		(862,570)	(1,457,174)	(1,986,519)
Add: Other assets Non-current		726,798	1,332,220	889,298
Total adjustments to net current assets		(21 252 276)	(16 229 473)	(16 705 449)

Total adjustments to net current assets	(21,252,276)	(16,229,473)	(16,705,449)
Net current assets used in the Statement of Financial Activity			
Total current assets	44,638,572	34,465,404	41,155,963
Less: Total current liabilities	(16,423,991)	(18,190,822)	(15,702,095)
Less: Total adjustments to net current assets	(21,252,276)	(16,229,473)	(16,705,449)
Surplus or deficit after imposition of general			
rates	6,962,305	45,109	8,748,419

Page 54 of 61

Notes to the Financial Report

for the year ended 30 June 2024

Note 29. Borrowing and lease liabilities

(a) Borrowings liabilities

				Principal	Actual	Principal	Actual		Budget	
Purpose	Note	Principal at 1 July 2022	New loans During 2022-23	repayments During 2022-23	Principal at 30 June 2023	repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2023	Principal repayments	Principal at 30 June 2024
Strength Equipment- BPLC		-	389,169	(45,078)	344,091	(93,109)	250,982	344,090	(93,107)	250,983
Underground Car Park Loftus Rec		44,483	-	(44,483)	-	-	-	-	-	-
Resource Recovery Facility		6,748,886	-	(674,912)	6,073,974	(683,016)	5,390,958	6,073,974	(683,016)	5,390,958
Beatty Park Redevelopment		5,028,913	-	(410,152)	4,618,761	(1,734,741)	2,884,020	4,618,762	(433,245)	4,185,517
Cardio Equipment- BPLC		-	438,710	(32,273)	406,437	(66,730)	339,707	406,437	(66,730)	339,707
Loftus Centre Redevelopment		1,149,551	-	(197,889)	951,662	(210,827)	740,835	951,660	(210,827)	740,833
246 Vincent Street DLGSC building		763,287	-	(97,089)	666,198	(98,492)	567,706	666,198	(98,492)	567,706
Total		13,735,120	827,879	(1,501,876)	13,061,123	(2,886,915)	10,174,208	13,061,121	(1,585,417)	11,475,704
Total Borrowings	15	13,735,120	827,879	(1,501,876)	13,061,123	(2,886,915)	10,174,208	13,061,121	(1,585,417)	11,475,704

Borrowing Finance Cost Payments

Purpose	Loan number	Institution	Interest Rate	Function and activity	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023
Strength Equipment- BPLC	12	WATC*		Recreation and	10/08/26			
			4.33%	culture		(14,308)	(15,894)	(16,624)
Loftus Centre Redevelopment	5	WATC*		Recreation and	01/08/27			
			6.35%	culture		(60,116)	(61,232)	(74,333)
246 Vincent Street DLGSC building	2B	WATC*		Recreation and	03/12/29			
			1.44%	culture		(13,580)	(13,692)	(15,652)
Cardio Equipment- BPLC	13	WATC*		Recreation and	08/08/28			
			4.48%	culture		(18,840)	(20,011)	(19,673)
Underground Car Park Loftus Rec	6B	WATC*		Recreation and	01/08/22			
5			3.85%	culture		_	-	(184)
Beatty Park Redevelopment	10	WATC*		Recreation and	05/01/32			· · ·
,			5.49%	culture		(307,757)	(272,665)	(297,830)
Resource Recovery Facility	14	WATC*		Community	25/08/31	(()/	(- , ,
lood to the other is a second s			1.26%	amenities		(107,663)	(110,455)	(120,408)
Fotal						(522,264)	(493,949)	(544,704)
Jotai						(322,204)	(+30,343)	(344,704)
Total Finance Cost Payments						(522,264)	(493,949)	(544,704)
rotari mance cost rayments						(322,204)	(493,949)	(344,704)

* WA Treasury Corporation

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 29. Borrowing and lease liabilities (continued)

(b) New Borrowings

The Council does not have any new borrowing for FY2023/24.

(c) Unspent Borrowings

The Council does not have any unspent borrowings for FY2023/24.

Financial Report 2024

Notes to the Financial Report

for the year ended 30 June 2024

Note 29. Borrowing and lease liabilities (continued)

(d) Lease liabilities

					Actual	Budget						
		Principal at 1 July 2022	New leases During 2022-23	Principal repayments During 2022-23	Principal at 30 June 2023	New leases During 2023-24	Principal repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2023	New leases During 2023-24	Principal repayments During 2023-24	Principal at 30 June 2024
Purpose	Note	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
EMV kits for Parking ticket machines		70,601	23,392	(93,992)	-	184,606	(58,448)	126,158	95,000	-	(95,000)	_
HP Laptops		-	-	-	-	630,782	(68,021)	562,761	-	-	-	-
Total lease liabilities	11b	70,601	23,392	(93,992)		815,388	(126,469)	688,919	95,000		(95,000)	_

Purpose	Lease number	Institution	Lease interest rate	Function and activity	Date final payment is due	Actual for year ending 30 June 2024 \$	Budget for year ending 30 June 2024 \$	Actual for year ending 30 June 2023 \$	Lease term
EMV kits for Parking ticket machines	E3R0164125	Maia Financial	5.20%	Law, order, public safety	01/04/2026	(7,752)	(1,500)	(647)	36 months
HP Laptops	5678123292AUSS1	HP Financial Services (Australia)	4.80%	Governance	01/03/2027	(6,967)	_	_	36 months
Total Finance Cost Payments						(14,719)	(1,500)	(647)	

Notes to the Financial Report

for the year ended 30 June 2024

Note 30. Reserve accounts

	2024	2024	2024	2024	2024	2024	2024	2024	2023	2023	2023	2023
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
Asset Sustainability Reserve	7,263,819	5,863,829	(3,720,737)	9,406,911	7,368,624	3,476,814	(4,472,502)	6,372,936	5,283,932	3,313,117	(1,333,230)	7,263,819
Beatty Park Leisure Centre Reserve	311,189	11,335	(49,062)	273,462	308,340	4,521	(85,000)	227,861	102,898	208,291	-	311,189
Cash in Lieu Parking Reserve	1,297,503	45,257	(328,222)	1,014,538	1,200,761	24,638	(778,500)	446,899	1,457,574	50,597	(210,668)	1,297,503
Hyde Park Lake Reserve	167,069	8,423	-	175,492	165,950	3,359	-	169,309	163,644	3,425	-	167,069
Land and Building Acquisition Reserve	307,816	15,623	-	323,439	307,816	6,231	-	314,047	301,642	6,174	-	307,816
Leederville Oval Reserve	71,705	35,639	-	107,344	71,705	1,452	-	73,157	96,153	1,352	(25,800)	71,705
Loftus Community Centre Reserve	142,550	7,163	-	149,713	141,125	2,857	-	143,982	37,660	104,890	-	142,550
Loftus Recreation Centre Reserve	274,392	83,909	(73,186)	285,115	232,511	71,055	-	303,566	219,341	70,981	(15,930)	274,392
246 Vincent Street Building Reserve	205,855	10,783	-	216,638	212,455	4,301	-	216,756	219,307	148	(13,600)	205,855
Parking Facility and Equipment Reserve	109,375	5,551	-	114,926	109,375	2,214	-	111,589	107,182	2,193	-	109,375
Percent for Art Reserve	284,947	87,891	(68,968)	303,870	268,948	950	(222,000)	47,898	332,907	40	(48,000)	284,947
Plant and Equipment Reserve	131	7	-	138	131	3	-	134	131	-	-	131
POS reserve - General	581,457	853,494	(25,000)	1,409,951	652,650	828,438	(47,841)	1,433,247	653,071	118,386	(190,000)	581,457
POS reserve - Haynes Street	87,328	41,967	(28,955)	100,340	88,049	41,095	(100,000)	29,144	195,760	41,568	(150,000)	87,328
State Gymnastics Centre Reserve	131,853	20,225	-	152,078	129,617	15,790	-	145,407	131,596	15,257	(15,000)	131,853
Strategic Waste Management Reserve	30,089	241,383	-	271,472	30,089	235,398	-	265,487	29,148	941	-	30,089
Catalina Land Sales Reserve *	3,271,415	2,750,719	-	6,022,134	3,273,250	1,766,665	-	5,039,915	1,930,361	1,341,054	-	3,271,415
Underground Power Reserve	2,426,976	124,292	-	2,551,268	2,448,925	49,574	-	2,498,499	215,555	2,348,335	(136,914)	2,426,976
Waste Management Plant and Equipment Reserve	228,176	-	(228,176)	-	228,176	-	(228,176)	-	223,599	4,577	_	228,176
	17,193,645	10,207,490	(4,522,306)	22,878,829	17,238,497	6,535,355	(5,934,019)	17,839,833	11,701,461	7,631,326	(2,139,142)	17,193,645

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

*Tamala Park Regional Council changed to Catalina Regional Council from 1 August 2023

Financial Report 2024

Notes to the Financial Report

for the year ended 30 June 2024

Note 30. Reserve accounts (continued)

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Purpose of the reserve
Poettu Devici aisure Contre Deserve	For the employment and a development of the Death I place. Cashe including the employment any short and so that any increase for the
Beatty Park Leisure Centre Reserve	For the major upgrade and redevelopment of the Beatty Park Leisure Centre including the replacement or purchase of major plant, equipment, fixtures and fittings.
Cash in Lieu Parking Reserve	This reserve is established from payment of cash-in-lieu of car parking from development applicants and is to be used for providing and/or upgrading existing and proposed Transport infrastructure as defined in the City's Parking and Access Policy 7.7.1.
Hyde Park Lake Reserve	For works associated with the investigation, maintenance, remedial works and the rehabilitation of the Hyde Park Lakes and surrounds.
and and Building Acquisition Reserve	To ensure that proceeds of real assets disposed of are restricted to purchase other land and buildings for civic purposes.
_eederville Oval Reserve	For the works associated with the maintenance, repairs, upgrade and replacement of Leederville Oval buildings, fixtures, fittings and associated land.
oftus Community Centre Reserve	This reserve is for the purpose of capital improvements, including replacing major items of plant and equipment or renewal and modifications to the Centre.
oftus Recreation Centre Reserve	This reserve is for the purpose of capital improvements, including replacing major items of plant and equipment or renewal and modifications to the Centre.
246 Vincent Street Building Reserve	For major building upgrade, maintenance, repairs, renovation and replacement of floorcovering, fixtures and fittings associated with the new Office Building and Land.
Parking Facility and Equipment Reserve	This reserve is for the purchase and replacement of parking ticket machines, provision and improvement of parking information systems, security lighting, improved pathways and associated infrastructure to access parking areas and associated works.
Percent for Art Reserve	This reserve is funded from payment of public art contributions from development applicants and is to be used for the acquisition and provision of Public Art and associated infrastructure.
Plant and Equipment Reserve	For the purchase of replacement plant and equipment associated with City's works.
POS reserve - General	For the future development of public open space in the City.
POS reserve - Haynes Street	For the future development of POS at Haynes Street.
State Gymnastics Centre Reserve	This reserve is for the purpose of capital improvements, including replacing major items of plant and equipment or renewal and modifications to the Centre.
Strategic Waste Management Reserve	For the purpose of replacing plant and equipment associated with the City's waste operations and investigation/implementation of integrated waste management strategies/programmes and initiatives, (including secondary waste treatment and costs associated with the redevelopment of Lot 118 Tamala Park).
Catalina Land Sales Reserve	For future significant/major capital works, underground power projects, infrastructure, project or debt reduction programme for the benefit of the City.
Jnderground Power Reserve	For the purpose of funding the City's contribution to approved underground power projects.
Asset Sustainability Reserve	For assisting Council in funding its long term asset management objectives and provide a means to spread the cost of intergenerational assets over multiple years.

Financial Report 2024

Financial Report 2024

Notes to the Financial Report for the year ended 30 June 2024

Note 31. Trust funds

	1 July 2023	Amounts received	Amounts paid	30 June 202	
	\$	\$	\$		
Enclosed and the second state of the second st					
Funds held at balance date which are required the financial statements are as follows:	to be neid in trust and which al	re not included in the			
	3,862,103	193,472	-	4,055,575	

Page 60 of 61

Financial Report 2024

General Purpose Financial Report for the year ended 30 June 2024

Independent Auditor's Report

Insert Independent Auditor's Report here

Page 61 of 61

INDEPENDENT AUDITOR'S REPORT

2024

City of Vincent

To the Council of the City of Vincent

Opinion

I have audited the financial report of the City of Vincent (City) which comprises:

- the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the City for the year ended 30 June 2024 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated

Page 1 of 3

7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500

information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the City is responsible for:

- · keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the City's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the City.

The Council is responsible for overseeing the City's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Page 2 of 3

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the City of Vincent for the year ended 30 June 2024 included in the annual report on the City's website. The City's management is responsible for the integrity of the City's website. This audit does not provide assurance on the integrity of the City's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the City to confirm the information contained in the website version.

Sandra Labuschagne Deputy Auditor General Delegate of the Auditor General for Western Australia Perth, Western Australia Xx November 2024

Page 3 of 3

12.4	INFORMATION BULLETIN

Attachments:	
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- Unconfirmed Minutes of the Catalina Regional Council Meeting held on 17 October 2024 1 2
- 2. Statistics for Development Services Applications as at the end of October 2024 1
- 3. Register of Legal Action and Prosecutions Monthly Confidential
- 4. Register of State Administrative Tribunal (SAT) Appeals Progress Report as at 14 November 2024 1
- 5. Register of Applications Referred to the Metro Inner-North Joint Development Assessment Panel Current J
- 6. Register of Applications Referred to the Design Review Panel Current J
- 7. Register of Petitions Progress Report November 2024 🗓 🛣
- 8. Register of Notices of Motion Progress Report November 2024 🖞 🛣
- 9. Register of Reports to be Actioned Progress Report November 2024 J
- 10. Council Workshop Items since 15 October 2024 🗓 🛣
- 11. Council Briefing Notes 15 October 2024 🕹 🔛

RECOMMENDATION:

That Council RECEIVES the Information Bulletin dated November 2024.



Ordinary Meeting of Council

Thursday 17 October 2024

MINUTES

City of Stirling, 25 Cedric Street, Stirling

These Minutes were confirmed as a true and correct record of proceedings at a meeting held on 5 December 2024.

Signature:Chair

Constituent Members: Cities of Perth, Joondalup, Stirling, Vincent, and Wanneroo Towns of Cambridge and Victoria Park

TABLE OF CONTENTS

MEM	BERSHIP	4
PREL	_IMINARIES	6
1.	OFFICIAL OPENING	6
2.	APOLOGIES AND LEAVE OF ABSENCE	6
3.	DISCLOSURE OF INTERESTS	6
4.	PUBLIC STATEMENT/QUESTION TIME	6
5.	ANNOUNCEMENTS BY CHAIR (WITHOUT DISCUSSION)	6
6.	PETITIONS	
7.	CONFIRMATION OF MINUTES	6
8.	BUSINESS ARISING FROM MINUTES	6
9.	ADMINISTRATION REPORTS AS PRESENTED	7
9.1	BUSINESS REPORT – PERIOD ENDING 30 SEPTEMBER 2024	7
9.2	STATEMENT OF FINANCIAL ACTIVITY FOR AUGUST 2024	7
9.3	LIST OF MONTHLY ACCOUNTS SUBMITTED FOR AUGUST 2024	7
9.4	PROJECT FINANCIAL REPORT – JULY 2024	8
9.5	PROJECT FINANCIAL REPORT – AUGUST 2024	8
9.6	SALES AND SETTLEMENT REPORT - PERIOD ENDING 30 SEPTEMBER 2024	8
9.7	REVIEW OF PURCHASER TERMS, CONDITIONS AND INCENTIVES	8
9.8	COUNCIL MEETING SCHEDULE 2025	9
9.9	LIST OF MONTHLY ACCOUNTS SUBMITTED FOR SEPTEMBER 2024	10
9.10	LATE ITEM - STATEMENT OF FINANCIAL ACTIVITY FOR SEPTEMBER 2024	10
9.11	LATE ITEM - CEO PERFORMANCE REVIEW	10
9.12	LATE ITEM - POTENTIAL IMPACTS AND IMPLICATIONS OF MINDARIE REGION	AL
	COUNCIL'S OPERATIONS ON CATALINA REGIONAL COUNCIL	11
10.	COMMITTEE REPORTS	12
AUDI	IT and RISK COMMITTEE (8 OCTOBER 2024)	12
10.1	REVIEW OF THE AUDITOR'S REPORT FOR FINANCIAL YEAR ENDED JUNE 202	4
		12
10.2	CRC ANNUAL FINANCIAL REPORT FOR THE FINANCIAL YEAR ENDED 30 JUN	١E
	2024	12
10.3	REVIEW OF INVESTMENT POLICY	13
10.4	REVIEW OF DELEGATION OF AUTHORITY REGISTER – OCTOBER 2024	13
11.	ELECTED MEMBERS MOTIONS OF WHICH NOTICE HAS BEEN GIVEN	13
12.	QUESTIONS BY ELECTED MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVE	
13.	URGENT BUSINESS APPROVED BY THE CHAIR	-

Page 2 of 15

13	GENERAL BUSINESS	14
14	DECISION TO MOVE TO CONFIDENTIAL SESSION	15
PORTOFINO	CONFIDENTIAL: EXPRESSION OF INTEREST - SALE OF LOT 2401	15
14	PROMENADE, MINDARIE – BEACH COMMERCIAL SITE (05/2024)	
15	FORMAL CLOSURE OF MEETING	16

Page 3 of 15

MEMBERSHIP

OWNER COUNCIL	MEMBER	ALTERNATE MEMBER			
Town of Cambridge	Cr Jane Cutler	Cr Michael Le Page			
City of Joondalup	Cr John Chester Cr Lewis Hutton	Cr Russ Fishwick Cr Phillip Vinciullo			
City of Perth	Cr Raj Doshi	Cr Viktor Ko			
City of Stirling	Cr Tony Krsticevic Cr David Lagan Cr Suzanne Migdale Cr Karlo Perkov	Cr Teresa Olow Cr Rob Paparde			
Town of Victoria Park	Cr Claire Anderson	Cr Bronwyn Ife			
City of Vincent	Cr Ashley Wallace	Cr Suzanne Worner			
City of Wanneroo	Cr Helen Berry Cr Sonet Coetzee	Cr Eman Seif			

Representatives from the Satterley Property Group will be in attendance at the meeting.

Page 4 of 15

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PRESENT	
Chair	Cr Tony Krsticevic
Councillors	Cr Claire Anderson Cr Helen Berry Cr John Chester Cr Jane Cutler Cr Raj Doshi Cr Lewis Hutton Cr David Lagan Cr Karlo Perkov Cr Ashley Wallace
Alternate Members	Nil
Staff	Mr Chris Adams (Chief Executive Officer) Mr Simon O'Sullivan (Project Manager)
Apologies Councillors	Cr Sonet Coetzee Cr Suzanne Migdale
Leave of Absence	Nil
Absent	Nil
Consultants	Mr Drew Tomkins (Satterley Property Group)
Apologies Participant Councils' Advisers	Mr David MacLennan (City of Vincent) Mr Bill Parker (City of Wanneroo) Mr James Pearson (City of Joondalup) Ms Michelle Reynolds (City of Perth) Mr Kelton Hincks (Town of Cambridge) Mr Duncan Olde (Town of Victoria Park)
In Attendance Participant Councils' Advisers	Mr Stevan Rodic (City of Stirling)
Members of the Public	Nil
Press	Nil

Page 5 of 15

PRELIMINARIES

1. OFFICIAL OPENING

The Chair declared the meeting open at 6:00pm.

2. APOLOGIES AND LEAVE OF ABSENCE

Apologies: Councillors Sonet Coetzee and Suzanne Migdale.

3. DISCLOSURE OF INTERESTS

Nil

4. PUBLIC STATEMENT/QUESTION TIME

Nil

5. ANNOUNCEMENTS BY CHAIR (WITHOUT DISCUSSION)

Nil

6. **PETITIONS**

Nil

7. CONFIRMATION OF MINUTES

Moved Cr Perkov, Seconded Cr Doshi.

That the minutes of the Ordinary Meeting of Council of 15 August 2024 and the Special Meeting of Council of 19 September 2024 be CONFIRMED as true and accurate records of proceedings.

The Motion was put and declared CARRIED (10/0).

For: Councillors Anderson, Berry, Chester, Cutler, Doshi, Hutton, Krsticevic, Lagan, Perkov and Wallace. **Against:** Nil.

8. BUSINESS ARISING FROM MINUTES

Nil

Page 6 of 15

9. ADMINISTRATION REPORTS AS PRESENTED

9.1 BUSINESS REPORT – PERIOD ENDING 30 SEPTEMBER 2024

Moved Cr Chester, Seconded Cr Wallace.

That the Council RECEIVES the Business Report for the period ending 30 September 2024.

The Motion was put and declared CARRIED (10/0).

For: Councillors Anderson, Berry, Chester, Cutler, Doshi, Hutton, Krsticevic, Lagan, Perkov and Wallace. **Against:** Nil.

9.2 STATEMENT OF FINANCIAL ACTIVITY FOR AUGUST 2024

Moved Cr Cutler, Seconded Cr Hutton.

That the Council RECEIVES and NOTES the Statement of Financial Activity for the month ending 31 August 2024.

The Motion was put and declared CARRIED (10/0) by exception resolution.

For: Councillors Anderson, Berry, Chester, Cutler, Doshi, Hutton, Krsticevic, Lagan, Perkov and Wallace. **Against:** Nil.

9.3 LIST OF MONTHLY ACCOUNTS SUBMITTED FOR AUGUST 2024

Moved Cr Cutler, Seconded Cr Hutton.

That the Council:

1. RECEIVES and NOTES the list of accounts paid under Delegated Authority to the CEO for August 2024 - \$2,214,259.51.

2. APPROVES the Credit Card Statement for August 2024.

The Motion was put and declared CARRIED (10/0) by exception resolution.

For: Councillors Anderson, Berry, Chester, Cutler, Doshi, Hutton, Krsticevic, Lagan, Perkov and Wallace. **Against:** Nil.

Page 7 of 15

9.4 PROJECT FINANCIAL REPORT – JULY 2024

Moved Cr Cutler, Seconded Cr Hutton.

That the Council RECEIVES the Project Financial Report (July 2024) submitted by the Satterley Property Group.

The Motion was put and declared CARRIED (10/0) by exception resolution.

For: Councillors Anderson, Berry, Chester, Cutler, Doshi, Hutton, Krsticevic, Lagan, Perkov and Wallace. **Against:** Nil.

9.5 PROJECT FINANCIAL REPORT – AUGUST 2024

Moved Cr Cutler, Seconded Cr Hutton.

That the Council RECEIVES the Project Financial Report (August 2024) submitted by the Satterley Property Group.

The Motion was put and declared CARRIED (10/0) by exception resolution.

For: Councillors Anderson, Berry, Chester, Cutler, Doshi, Hutton, Krsticevic, Lagan, Perkov and Wallace. **Against:** Nil.

9.6 SALES AND SETTLEMENT REPORT – PERIOD ENDING 30 SEPTEMBER 2024

Moved Cr Cutler, Seconded Cr Hutton.

That the Council RECEIVES the Sales and Settlement Report for the period ending 30 September 2024.

The Motion was put and declared CARRIED (10/0) by exception resolution.

For: Councillors Anderson, Berry, Chester, Cutler, Doshi, Hutton, Krsticevic, Lagan, Perkov and Wallace. **Against:** Nil.

9.7 REVIEW OF PURCHASER TERMS, CONDITIONS AND INCENTIVES

Moved Cr Cutler, Seconded Cr Hutton.

That the Council AMENDS the Purchaser Terms, Conditions and Incentives approved at its meeting of 15 August 2024 for public release lots in Catalina Green for the period August 2024 to 31 December 2025 by increasing the value of the rebate paid for all buyers who install a minimum 3.0KW capacity photovoltaic solar power system from \$2,000 to \$3,000, with an additional \$1,000 rebate paid where the system includes integrated battery storage.

Page 8 of 15

The Motion was put and declared CARRIED (10/0) by exception resolution.

For: Councillors Anderson, Berry, Chester, Cutler, Doshi, Hutton, Krsticevic, Lagan, Perkov and Wallace. **Against:** Nil.

9.8 COUNCIL MEETING SCHEDULE 2025

Moved Cr Cutler, Seconded Cr Hutton.

That the Council:

1. ADOPT the CRC Ordinary Council Meetings for 2025 as follows:

• 20 February 2025	City of Stirling	6pm start
 17 April 2025 	City of Stirling	6pm start
• 19 June 2025	City of Stirling	6pm start
 21 August 2025 	City of Stirling	6pm start
• 16 October 2025	City of Stirling	6pm start
• 11 December 2025	City of Stirling	6pm start

- 2. HOST CRC Strategic Project Advisory Meetings at 5:00pm prior to Ordinary Council Meetings noting that:
 - The Advisory Meetings are not formal meetings of the CRC under the provisions of S5.8 of the *Local Government Act 1995*.
 - The intent/purpose of the Advisory Meetings is to:
 - Receive updates on key project matters including the development of special sites, land access and approval matters, land, and housing market conditions and/or other matters of relevance to the strategic direction of the CRC.
 - Workshop strategies/options related to land release, staging and development of the CRC land estate.
 - Review opportunities for innovation and best practice in line with the CRC's Strategic Community Plan Objectives of Built Environment, Natural Environment, Social Development, Economic Development and Governance and Corporate Accountability.
 - All CRC Councillors are invited to attend Advisory Meetings.
 - The CRC Strategic Project Advisory meetings will have no Delegated Authority to make any decision/s on behalf of the CRC Council.

The Motion was put and declared CARRIED (10/0) by exception resolution.

For: Councillors Anderson, Berry, Chester, Cutler, Doshi, Hutton, Krsticevic, Lagan, Perkov and Wallace.

Against: Nil.

Page 9 of 15

9.9 LIST OF MONTHLY ACCOUNTS SUBMITTED FOR SEPTEMBER 2024

Moved Cr Cutler, Seconded Cr Hutton.

That the Council:

1. RECEIVES and NOTES the list of accounts paid under Delegated Authority to the CEO for September 2024 - \$5,004,195.79.

2. APPROVES the Credit Card Statement for September 2024.

The Motion was put and declared CARRIED (10/0) by exception resolution.

For: Councillors Anderson, Berry, Chester, Cutler, Doshi, Hutton, Krsticevic, Lagan, Perkov and Wallace. **Against:** Nil.

9.10 LATE ITEM: STATEMENT OF FINANCIAL ACTIVITY FOR SEPTEMBER 2024

Moved Cr Cutler, Seconded Cr Hutton.

That the Council RECEIVES and NOTES the Statement of Financial Activity for the month ending 30 September 2024.

The Motion was put and declared CARRIED (10/0) by exception resolution.

For: Councillors Anderson, Berry, Chester, Cutler, Doshi, Hutton, Krsticevic, Lagan, Perkov and Wallace. **Against:** Nil.

9.11 LATE ITEM: CEO PERFORMANCE REVIEW

Moved Cr Cutler, Seconded Cr Doshi.

- 1. That the Council ENDORSES the Catalina Regional Council Chief Executive Officer's Performance Review as outlined in Attachment 1.
- 2. That the Council ENDORSES the CEO Performance Review Key Performance Indicators for the period 19 September 2024 to 18 September 2025 as outlined in Attachment 2.
- 3. That the Council AGREES to an increase to the Catalina Regional Council CEO's remuneration by 4% as of 12 September 2024 with the superannuation contribution increasing by 0.5% to 11.5%.
- 4. That the Chair of Catalina Regional Council ADVISES the CEO of the outcome of this review.

Page 10 of 15

The Motion was put and declared CARRIED by ABSOLUTE MAJORITY (10/0).

For: Councillors Anderson, Berry, Chester, Cutler, Doshi, Hutton, Krsticevic, Lagan, Perkov and Wallace. **Against:** Nil.

9.12 LATE ITEM: POTENTIAL IMPACTS AND IMPLICATIONS OF MINDARIE REGIONAL COUNCIL'S OPERATIONS ON CATALINA REGIONAL COUNCIL

Moved Cr Cutler, Seconded Cr Perkov.

[The recommendation in the agenda]

That the Council:

- 1. NOTES the issues that the Mindarie Regional Council (MRC) has recently been having in relation to odour management and the associated impacts and concerns that these issues are having on Catalina Estate residents.
- 2. CONTINUES to actively engage with MRC on issues that have the potential to adversely affect Catalina residents and the CRC.
- 3. CONTINUES to monitor if the MRC's operational activities are having an impact on the CRC's ability to achieve its purpose and objectives.
- 4. REQUESTS that the CEO prepares report/s to the December Ordinary Meeting of Council that:
 - Review the current provisions contained within the CRC land sales contract templates with the aim of increasing the resources/information available to prospective buyers in relation to the Tamala Park Tip facility.
 - Review and update the CRC Risk register to reflect the Catalina Estate residents' concerns/issues relating to the operation of the MRC's Tamala Park facility.

The Motion as amended was as follows:

That the Council:

- 1. NOTES the issues that the Mindarie Regional Council (MRC) has recently been having in relation to odour management and the associated impacts and concerns that these issues are having on Catalina Estate residents.
- 2. CONTINUES to actively engage with the MRC on issues that have the potential to adversely affect Catalina residents and the CRC.
- 3. CONTINUES to monitor if the MRC's operational activities are having an impact on the CRC's ability to achieve its purpose and objectives.
- 4. REQUESTS that the CEO prepares report/s to the December Ordinary Meeting of Council that:

Page 11 of 15

- Review the current provisions contained within the CRC land sales contract templates with the aim of increasing the resources/information available to prospective buyers in relation to the Tamala Park Tip facility.
- Review and update the CRC Risk register to reflect the Catalina Estate residents' concerns/issues relating to the operation of the MRC's Tamala Park facility.
- Outline potential advocacy positions that the CRC may take in relation to the MRC's Tamala Park facility.

The Motion was put and declared CARRIED (9/1).

For: Councillors Anderson, Berry, Chester, Cutler, Doshi, Hutton, Krsticevic, Perkov and Wallace.

Against: Councillor Lagan.

Reason for Change: Councillors added an additional dot point to Item 4 of the recommendation as they indicated that they would like to consider advocacy options on this matter.

10. COMMITTEE REPORTS

AUDIT and RISK COMMITTEE (8 OCTOBER 2024)

10.1 REVIEW OF THE AUDITOR'S REPORT FOR FINANCIAL YEAR ENDED JUNE 2024

Moved Cr Perkov, Seconded Cr Anderson.

That the Council:

- 1. RECEIVES the Auditor's Report for the financial year ended 30 June 2024.
- 2. NOTES that the Council's Auditor (Nexia Australia) met with the Audit and Risk Committee at its meeting of 8 October 2024 to discharge the statutory obligation to meet with the Local Government at least once per annum.

The Motion was put and declared CARRIED (10/0) by exception resolution.

For: Councillors Anderson, Berry, Chester, Cutler, Doshi, Hutton, Krsticevic, Lagan, Perkov and Wallace. **Against:** Nil.

10.2 CRC ANNUAL FINANCIAL REPORT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2024

Moved Cr Perkov, Seconded Cr Anderson.

That the Council RECEIVES the Annual Financial Report for the year ended 30 June 2024 and that it be INCLUDED in the Annual Report.

Page 12 of 15

The Motion was put and declared CARRIED (10/0) by exception resolution.

For: Councillors Anderson, Berry, Chester, Cutler, Doshi, Hutton, Krsticevic, Lagan, Perkov and Wallace. **Against:** Nil.

10.3 REVIEW OF INVESTMENT POLICY

Moved Cr Perkov, Seconded Cr Anderson.

That the Council APPROVES the Investment Policy (October 2024).

The Motion was put and declared CARRIED (10/0) by exception resolution.

For: Councillors Anderson, Berry, Chester, Cutler, Doshi, Hutton, Krsticevic, Lagan, Perkov and Wallace. **Against:** Nil.

10.4 REVIEW OF DELEGATION OF AUTHORITY REGISTER – OCTOBER 2024

Moved Cr Lagan, Seconded Cr Chester.

That the Council APPROVES the Delegation of Authority Register (October 2024).

The Motion was put and declared CARRIED by ABSOLUTE MAJORITY (10/0).

For: Councillors Anderson, Berry, Chester, Cutler, Doshi, Hutton, Krsticevic, Lagan, Perkov and Wallace. **Against:** Nil.

11. ELECTED MEMBERS MOTIONS OF WHICH NOTICE HAS BEEN GIVEN

Nil

12. QUESTIONS BY ELECTED MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil

13. URGENT BUSINESS APPROVED BY THE CHAIR

Nil

14. GENERAL BUSINESS

Nil

Page 13 of 15

15. DECISION TO MOVE TO CONFIDENTIAL SESSION

Moved Cr Lagan, Seconded Cr Berry.

That Item 15.1 – Expression of Interest – Sale of Lot 2401 Portofino Promenade, Mindarie – Beach Commercial Site be CONSIDERED Behind Closed Doors in accordance with Sections 5.23 of the *Local Government Act 1995*, which permits the meeting to be closed to the public for business relating to the following:

- c) A contract entered into, or which may be entered into, by the CRC and which relates to a matter to be discussed at a meeting (section 5.23(2)(c)); and
- e) A matter that if disclosed, would reveal –

i. Information that has a commercial value to a person; or

ii. Information about the business, professional, commercial, or financial affairs of a person where the information is held by, or is about, a person other than the CRC (section 5.23(2)(e)).

The Motion was put and declared CARRIED (10/0).

For: Councillors Anderson, Berry, Chester, Cutler, Doshi, Hutton, Krsticevic, Lagan, Perkov and Wallace.

Against: Nil.

At 6:43pm the meeting was closed to the public, and all attendees who were not required left the meeting prior to consideration of Item 15.1.

15.1 CONFIDENTIAL: EXPRESSION OF INTEREST – SALE OF LOT 2401 PORTOFINO PROMENADE, MINDARIE – BEACH COMMERCIAL SITE (05/2024)

Moved Cr Cutler, Seconder Cr Chester.

That the Council:

- 1. PROCEEDS with the confidential recommendation as outlined in the Confidential Agenda.
- 2. RESOLVES that this report, attachments and resolution remain confidential in accordance with section 5.23(2)(c) and (e) of the *Local Government Act 1995*.

The Motion was put and declared CARRIED (10/0).

For: Councillors Anderson, Berry, Chester, Cutler, Doshi, Hutton, Krsticevic, Lagan, Perkov and Wallace. **Against:** Nil.

Page 14 of 15

Moved Cr Cutler, Seconded Cr Perkov.

That the meeting be REOPENED to the public.

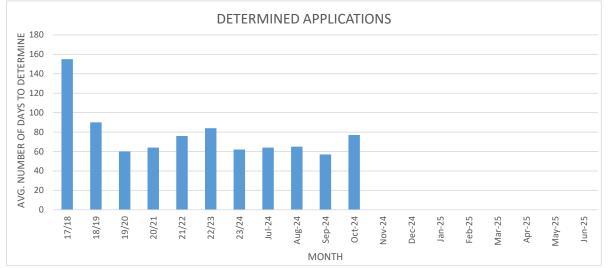
The Motion was put and declared CARRIED (10/0).

For: Councillors Anderson, Berry, Chester, Cutler, Doshi, Hutton, Krsticevic, Lagan, Perkov and Wallace. **Against:** Nil.

16. FORMAL CLOSURE OF MEETING

The Chair declared the meeting closed at 6:45pm.

Page 15 of 15

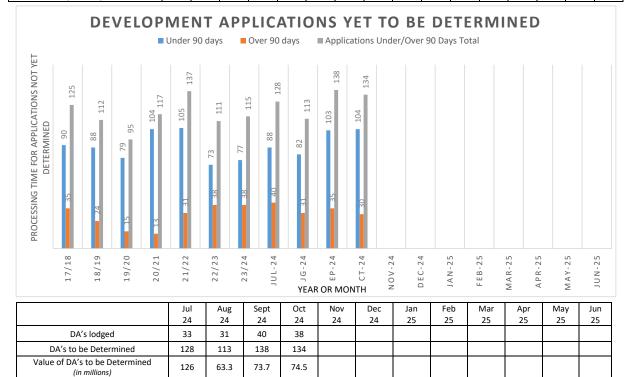


Statistics for Development Applications As at the end of October 2024

 Table 1: Minimum, Average and Maximum Processing Timeframes for determined applications in each financial year since 2017/2018 and each month since July 2024.

Processing	17/	18/	19/	20/	21/	22/	23/	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Days	18	19	20	21	22	23	24	24	24	24	24	24	24	25	25	25	25	25	25
Minimum	1	0	0	0	1	0	9	0	20	17	36								
Average	155	85	60	64	76	84	62	64	65	57	77								
Maximum	1008	787	499	268	298	280	145	90	177	88	194								

	20/	21/	22/	23/	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
	21	22	23	24	24	24	24	24	24	24	25	25	25	25	25	25
DA's Determined (excludes exempt from approval or cancelled)	403	385	281	311	27	42	20	26								
Value of Determined DA's (in millions)	217	143	417	405	86.5	86.4	12	13.3								



REGISTER OF STATE ADMINISTRATIVE TRIBUNAL (SAT) APPEALS AS AT 14 NOVEMBER 2024

NO.	ADDRESS & SAT REVIEW NO.	DATE RECEIVED	APPLICANT	REVIEW MATTER & COMMENTS
1.	Nos. 41-43 & 45 Angove Street, North Perth (DR 81 of 2023)	1 June 2023	Hidding Urban Planning/Lavan	Application for review of a Development Assessment Panel decision to refuse an application for a Service Station on 3 May 2023.
				Directions hearing held on 16 June 2023. Mediation held on 4 July 2023, with Mayor Cole and interested community members in attendance to make a presentation. A second mediation was scheduled for 14 August 2023 and was vacated. Mediation was rescheduled to 10 October 2023 and was subsequently vacated. The matter was listed for a directions hearing on 10 November 2023 to schedule a new date for mediation. This was vacated. The matter has been listed for a directions hearing on 2 February 2024 with the applicant to provide additional information by 11 January 2024. The applicant has yet to provide any additional information and the matter is still proceeding to the directions hearing on 2 February 2024. The directions hearing has been vacated and the matter has been listed for a further mediation was scheduled for 6 May 2024. Following this the matter has been listed for a further mediation to be held on 2 July 2024. This was vacated and has been rescheduled to 2 September 2024. The mediation was cancelled on 30 August 2024 and the matter was listed for a further directions hearing on 17 January 2024. Following this the SAT made orders for a further directions hearing on 17 January 2024, with the applicant to provide additional information by 13 December 2024. <i>Representation by: DAP Executive Director</i>
2.	No. 5 Berryman Street, Mount Hawthorn (DR 71 of 2024)	22 May 2024	George Seal	Application for review of conditions of a Council decision to approve an application for a Change of Use from Single House to Single House and Restaurant/Cafe on 23 April 2024.
				The matter was listed for a directions hearing on 7 June 2024, which on agreement between the parties, was vacated and rescheduled for 5 July 2024. Following the directions hearing on 5 July 2024 the SAT issued orders inviting Council to reconsider the application pursuant to s.31(1) of the <i>State Administrative Tribunal Act 2004</i> , on or before 29 October 2024. The matter was also listed for a further Directions Hearing on 1 November 2024. The Applicant requested an extension to the reconsideration dates. The reconsideration date for this matter has been amended to on or before 28 February 2025 and a further Directions Hearing has been scheduled for 7 March 2025. <i>Representation by: Administration</i>

NO.	ADDRESS & SAT REVIEW NO.	DATE RECEIVED	APPLICANT	REVIEW MATTER & COMMENTS
3.	No. 120 Claisebrook Road, Perth (DR 110 of 2024)	30 July 2024	Allerding and Associates	Application for review of conditions of Western Australian Planning Commission decision to approve the Holcim Concrete Batching Plant to continue to operate until 30 December 2027 on 27 June 2024.
				The matter was listed for a directions hearing on 30 August 2024 and has been listed for a mediation on 12 November 2024. The City has not been invited to take part in this mediation. The matter has been listed for a further mediation on 6 February 2025. The City has not been invited to take part in this mediation. <i>Representation by: DPLH Director Planning Appeals</i>
4.	No. 235 Brisbane Street, Perth (DR 122 of 2024)	21 August 2024	Michael Cao	Application for review of a Council decision to refuse an application for a Change of Use from Family Day Care to Child Care Premises on 23 July 2024.
				Directions hearing held on 4 October 2024. A further directions hearing was held on 11 October 2024. at which interested residents were invited to make a presentation to the SAT at the commencement of the following mediation. Mediation held on 7 November 2024 and included interested community members presenting to the SAT. A directions hearing has been scheduled for 22 November 2024. <i>Representation by: Administration</i>
5.	Nos. 41-43 Angove Street, North Perth (DR 138 of 2024)	11 October 2024	Lavan	Application for review of a Council decision to refuse an application for Alterations and Additions to Service Station on 20 August 2024.
		, T C T C T C T C T C T C T C T C T C T C		The matter was listed for a directions hearing on 11 October 2024. On 10 October 2024 the directions hearing was vacated and rescheduled to 20 December 2024. The purpose of rescheduling the directions hearing is to allow the parties to prepare a Statement of Issues Facts and Contentions (SIFC) to define the issues under contention and inform future programming for the matter. The SAT issued orders on 10 October 2024 with the following key dates prior to the directions hearing:
				 22 November 2024 – Respondent's Statement of Issues, Facts and Contentions due to SAT. 13 December 2024 – Applicant's Statement of Issues, Facts and Contentions due to SAT. Representation by: Administration & McLeods

REGISTER OF STATE ADMINISTRATIVE TRIBUNAL (SAT) APPEALS AS AT 14 NOVEMBER 2024

METRO INNER DEVELOPMENT ASSESSMENT PANEL (DAP) REGISTER OF APPLICATIONS RELATING TO THE CITY OF VINCENT AS AT 31 OCTOBER 2024

No.	ADDRESS	APPLICANT	PROPOSAL	DATE APPLICATION RECEIVED	DAP MEETING DATE	STATUS
1.	No. 195 Beaufort Street, Perth	Lateral Planning	Form 2 – Mixed Use Development (Amendment to Approved)	13 August 2024	N/A	The Form 2 application has been withdrawn by the applicant. Administration is finalising the assessment to be determined under Delegated Authority.
2.	No. 177 Scarborough Beach Road, Mount Hawthorn	PTS Town Planning Pty Ltd	Form 1 – Mixed Use Development	6 August 2024	Not yet scheduled	The application is on stop-the-clock as the City has requested further information. A due date for the Responsible Authority Report has not yet been confirmed and will be updated upon receipt of the information requested by the City.
3.	Nos. 367-373 Fitzgerald Street and 103 Alma Road, North Perth	Planning Solutions	Form 2 – Mixed Use Development (Amendment to Approved)	17 September 2024	Not yet scheduled	The application is currently under assessment. Responsible Authority Report is currently due on 20 December 2024.

DAP Process Improvements:

The City's Administration has changed the process for DAP matters. This will include early confirmation of the availability of Elected Members that are DAP Members to attend DAP meetings. This will also include the circulation of the Responsible Authority Report to all Elected Members on contentious DAP items.

CITY OF VINCENT DESIGN REVIEW PANEL (DRP) REGISTER OF APPLICATIONS CONSIDERED BY DESIGN REVIEW PANEL AS AT 31 OCTOBER 2024

ADDRESS	APPLICANT	PROPOSAL	DRP MEETING DATE	REASON FOR REFERRAL
No. 1 The Avenue, Leederville	Human Urban	Mixed Use Development	30 October 2024	Pre-lodgement Application – First Referral The proposal would benefit from referral to the Design Review Panel to consider the proposal against the Leederville Masterplan, Policy No. 7.1.1 – Built Form and the appropriateness of the development within its setting.



INFORMATION BULLETIN

TITLE:	Register of Petitions – Progress Report – November 2024			
DIRECTORATE:	Chief Executive Officer			

DETAILS:

Petitions received by the City of Vincent are read out at the Council Meeting and are referred to the appropriate Director for investigation and report. This normally takes 6-8 weeks and the purpose of this report is to keep the Council informed on the progress of the petitions which have been reported to the Council.

A status report is submitted to Council as an Information Bulletin item on a monthly basis.

The following petitions still require action or are in the process of being actioned.

Key Index:			
CEO:	Chief Executive Officer		
EDCBS:	Executive Director Community & Business Services		
EDIE:	Executive Director Infrastructure & Environment		
EDSD:	Executive Director Strategy & Development		

Date Rcd	Subject	Action Officer	Action Taken
20/8/2024	A petition with 16 signatures was received from Trent Negus of Mt Lawley, requesting that Council install a 3 hour parking limit at the intersection of Joel Terrace and Mitchell Street and surrounding area, due to the fact that Mercy Hospital employees are taking up all the parking in the area all day. The intersection and street are now dangerously overcrowded and there has already been an accident last week because of the parking of hospital employees, patients and visitors.	EDIE	 Petition received. The lead petitioner has been contacted and advised a letter will be sent to surrounding residents seeking their comments on proposed parking restrictions if warranted. This will not only include Joel Terrace residents but residents in surrounding streets where there are currently no parking restrictions. Parking occupancy surveys are currently being conducted by the Rangers. We are in the process of setting up a meeting with a hospital representative to discuss the parking issues.
18/7/2024	A petition with 12 signatures requesting that the artwork The Globe be moved to a new site.	EDSD	Awaiting additional information from artist. Report to be presented to December Council Meeting.

[TRIM ID: D18/35574]

Page 1 of 2

3/7/2024	A petition with 17 signatures (and a further 31 received by survey) has been received from Jerome Waddell of West Perth. The petition requests that the decision to create a "No Stopping" zone in front of 16 and 14 Hammond Street be reversed.	EDIE	 Petition received. Investigation into short term measure to resolve parking issues along street. City will investigate further options once power is underground which will hopefully result in additional parking spaces. Consultant reviewing potential left out only onto Charles St. Internal review conducted and measures have been
			 and measures have been put in place to ensure residents are consulted in the first instance. Email response sent to lead petitioner detailing the above.

Page 2 of 2



INFORMATION BULLETIN

TITLE:	Register of Notices of Motion – Progress Report – November 2024
DIRECTORATE:	Chief Executive Officer

DETAILS:

A status report is submitted to Council as an Information Bulletin item on a monthly basis.

The following Notices of Motion still require action or are in the process of being actioned.

Key Index:					
CEO:	Office of the CEO				
EDCBS:	Executive Director Community & Business Services				
EDIE:	Executive Director Infrastructure & Environment				
EDSD:	Executive Director Strategy & Development				

Details	Action Officer	Comment
Rodenticide Use	EDSD	In progress
		Administration is implementing NOM outcomes. This is ongoing.
		Progress report - Administration has completed item 2.2.1, with the fact sheet now available on the City's <u>website</u> and on display at the library. Administration has prepared and posted 1 social media post, on 23 October, in respect to the safe use of rodenticides. The team have also marked 4 August annually in the Public Health Communications Calendar, as an opportunity to promote responsible rodent control (commencing 2025).
Protection and promotion of trees on private	EDSD	Ongoing
land		Administration has and will be presenting options for planning controls at Council Workshops in May, July and October 2024. Planning controls and initiatives are intended to be presented to the November Council Meeting.

[TRIM ID: D17/43059]

Page 1 of 1

Item Number	Meeting Type	Council Meeting Agenda Report Item	Resolution Action Item	Council Decision	Director	Comments
11.4	OCM	22/10/2024 11.4Draft Stretch Reconciliation Action Plan 2025-2027	That Council APPROVES the proposed 'Stretch Reconciliation Action Plan 2025-2027' deliverables, at Attachment 1, for the purpose of community consultation.	Carried 8/1	EDSD	Community Consultation will occ report detailing the outcome of co Meeting in December 2024.
9.3	OCM	17/09/2024 Advertising of Draft Auckland Street Character Area Guidelines	PREPARES the amendments to Local Planning Policy: Character Area Guidelines as included as Attachment 2 in accordance with Schedule 2, Part 2, Clause 5(1) of the Planning and Development (Local Planning Schemes) Regulations 2015; and	Carried 8/0	EDSD	Advertising closes 21 October 202 2024
10.2	OCM	Advertising of Amended Policy Library and Local History Collection Policy 20/08/2024	/ That Council APPROVES the proposed amendments to the Library and Local History Collection Policy, at	t Carried 9/0	EDIE	
10.2	UCM	20/08/2024	Attachment 1, for the purpose of community consultation.	Carried 9/0	EDIE	
9.1	ОСМ	18/06/2024 Outcome of Advertising - Review of Heritage Management Policies	3. Council DOES NOT SUPPORT the REVOCATION of Policy No 7.6.9 Heritage Assistance Fund, included as Attachment 9 and REQUESTS Administration presents a report to Council in December 2024 on the revocation of Policy No 7.6.9 Heritage Assistance Fund, as part of the Community Funding Policy review.	Carried with Amendment	EDSD	Community Funding Policy review Council Workshop in July 2024.
			The draft Road Safety Implementation Plan to be presented for Council consideration by May 2025 (with progress update via Council Workshop February 2025) with delivery of works prioritised based on the treatment of severely or seriously injured crashes identified within the Highgate precinct, with the intersections of Harold Street / Beaufort Street and Chatsworth Road / Beaufort Street ranked as high			Implementation Plan framework b
10.2		21/05/2024 Beaufort Street Precinct Area Road Safety Treatments	priority projects; REQUESTS that the City:	Carried 7/1 with amendments	EDIE	February 2025
		Notice of Motion - Mayor Alison Xamon - Protection and Promotion of	2.1Prioritises the progress of planning controls to ensure greater protection of trees and canopy provision on private land; and 2.2Advocates to the Western Australian Planning Commission and Minister for Planning for greater protection of trees on private land.			Administration has and will be pre Council Workshops in May, July ar
13.1	OCM	19/03/2024 Trees on Private Land		Carried 9/0	EDSD	initiatives are intended to be prese
12.4	OCM	Responses to Motions Carried at the Annual General Meeting of Electors 19/03/2024 held on 1 February 2024	Motion 4.2 – Dust at Menzies Park - That Council REQUESTS Administration identifies a temporary solution to stabilise and mitigate dust on this section of verge and brings a report back to Council with a recommendation for a permanent solution by no later than March 2025.	Carried with amendment	EDIE	Investigations for alternate treatm
10.2	OCM	12/12/2023 Response to Petition - Ellesmere Street, North Perth Parking	RECEIVES a further report at the conclusion of the collection of traffic data and public consultation.	Carried 7/0	EDIE	Traffic Warrants are underway.
10.1	OCM	Response To Petition - Corner Scarborough Beach Road and Killarney 12/12/2023 Street - Maintenance and Infrastructure	REQUESTS administration to complete a review of the location of Scarborough Beach Road and Killarney Street for improved and additional signage and if warranted, provide a concept design on road infrastructure improvements to address road safety concerns which will be included in the wider precinct wide traffic modelling for the Mount Hawthorn area.	Carried 7/0	EDIE	Traffic data and concept design to residents and school in March 20:
12.4-4.2(1)	AGM	Development Green Space 14/03/2023	That Council REQUEST the CEO to present a review of the landscaping requirements in the City's Built Form Policy to Council by December 2023.	Carried En bloc	EDSD	Administration will present a revie from the R Codes amendments at to pursue a determination from th been determined Administration v investigation of planning controls
			4.5.1That the City of Vincent-addresses the safety issues for pedestrians at the corner of Fitzgerald Street and Newcastle Street in this financial year 2022/23. ""			
			4.5.2That the City of Vincent places a bollard or visual deterrent to offer a pedestrian refuge and protection of the Heritage listed building on the corner Newcastle Street and Fitzgerald Street. (similar to what exists on the City of Perth side of the fore mentioned intersection).			Improvements / modifications to 1 Streets requires the collaboration take over eighteen months to ach the proposer of the motion.
12.4 - Motion 4.5	AGM	14/03/2023 Pedestrian Safety (Newcastle / Fitzgerald)		Carried 8/0	EDIE	
		Outcomes of Advertising: Draft Precinct Structure Plan and Draft Place	RECOMMENDS that the Western Australian Planning Commission approve the modifications listed at Attachment 4 and the revised Leederville Precinct Structure Plan included as Attachment 5; subject to			SPC considered draft LPSP in May consultation on modifications bef
9.7	OCM	Plan – Leederville; and Preparation of Amendment 7 to Local Planning Scheme No. 2 14/09/2021	modifying the Public Open Space at Oxford Street Reserve to reflect Attachment 7, with the remainder of 62 Frame Court, Leederville zoned Mixed Use R-AC0;	f Carried with Amendment	EDSD	Presented to Council workshop in futre workshop end of 2024 / early undertaken

	Time frame for Com
ccur from 29 October – 19 November 2024. A consultation will be presented to Council	
2024. To be returned to Council December	
	November 2024
ew commenced and update presented to	December 2024
rk being scoped. Return to Council Workshop	February 2025
presenting options for planning controls at y and October 2024. Planning controls and esented to the November Council Meeting.	November 2024
atment progressing.	March 2025
	December 2024
n to be issued for community consultation with 2024.	December 2024
eview of the impact to the Built Form Policy s at the 30 July workshop, to confirm the intent t the WAPC. Once the Built Form Policy has n will undertake a further review as part of the	
bls NoM.	End 2024
to the intersection of Newcastle and Fitzgerald ion of several stakeholders and is expected to chieve. The interim solution has the support of	Mid 2025
	Phu 2023
flay 2024 and has requested further community before it is reconsidered.	
b in August 2024 and will be presented to a arly 2025 before community consultation is	Mid 2025

COUNCIL WORKSHOPS

There have been 2 workshops since 15 October, details below:

29 October

Beaufort Street & William Street Town Centre Planning Frameworks

Update on Short Term Accommodation Changes - Local Planning Scheme No. 2 Amendment and Policy Review

Review of Policy No. 7.6.3 - Trees of Significance and Expansion of the GreenTrack Incentive Program

Community Infrastructure Plan - Progress Update

Y WA - 3 Year Collaborative Grant Funding Update

Hyde Park Reference Group & PSHB

Public Health Plan 2025 - 2030 - Engagement Plan

Update of the Strategic Projects in the Corporate Business Plan 2024/25 - 2027/28

5 November

Emerging Issues - Roller Shutters and Review of Existing City Policy Position

Review of Policy Framework

Policy Document Register and Review Plan - Progress Update and Implementation Review 2023

Proposed Meeting Dates for 2025

Dorrien Gardens, Fitzgerald Street Car Park and Italian Club - Planning & Grant Funding

Findings of 2024 SGS Cities and Regions Wellbeing Index



CITY OF VINCENT

NOTES

Council Briefing

15 October 2024

15 OCTOBER 2024

Table of Contents

1	Declaration of Opening / Acknowledgement of Country3					
2	Apologies / Members on Approved Leave of Absence					
3	Public Question Time and Receiving of Public Statements4					
4	Declarat	ions of Interest	5			
Repo	rts with [Discussion	6			
	5.2	Public Health Plan (2020 - 2025) - Annual Review 4	6			
	6.1	Loftus Recreation Centre - Reveiew of Annual Lease Payments	7			
	7.3	Investment Report as at 31 August 2024	8			
	7.4	Draft Stretch Reconciliation Action Plan 2025-2027	9			
	7.5	Underground Power - North Perth Mount Hawthorn - service charges & Co-Funding agreement	.10			
	8.2	Acquisition Right of Way Lot 66 and Consideration Private Use of Brisbane St Parking Bays by Brisbane Hotel [ABSOLUTE MAJORITY DECISION REQUIRED]	.12			
	8.3	Information Bulletin	.15			
Repo	rts with r	o Discussion	.16			
	5.1	No. 10 (Lot: 2545; D/P: 143599) Farmer Street, North Perth - Alterations and Additions Recreation Facility (Woodville Reserve) (Unauthorised Existing Development)	.16			
	7.1	Financial Statements as at 31 August 2024	.17			
	7.2	Authorisation of Expenditure for the Period 01 August 2024 to 31 August 2024	.18			
	8.1	Local Government Elections - WALGA Advocacy Positions	.19			
9	Motions	of Which Previous Notice Has Been Given	.20			
10	0 Representation on Committees and Public Bodies20					
11	1 Confidential Items/Matters For Which the Meeting May be Closed					
12	Closure					

15 OCTOBER 2024

NOTES OF CITY OF VINCENT COUNCIL BRIEFING HELD AS E-MEETING AND AT THE ADMINISTRATION AND CIVIC CENTRE, 244 VINCENT STREET, LEEDERVILLE ON TUESDAY, 15 OCTOBER 2024 AT 6.00PM

PRESENT:	Mayor Alison Xamon Cr Alex Castle Cr Ron Alexander Cr Suzanne Worner Cr Nicole Woolf Cr Jonathan Hallett Cr Ashley Wallace Cr Sophie Greer Cr Ashlee La Fontaine	Presiding Member North Ward North Ward North Ward South Ward South Ward South Ward South Ward South Ward
IN ATTENDANCE:	David MacLennan Peter Varris	Chief Executive Officer Executive Director Infrastructure & Environment
	Rhys Taylor	A/Executive Director Community & Business Services
	Jay Naidoo	A/Executive Director Strategy & Development
	Karsen Reynolds	A/Manager Development & Design (left at 6.03pm before Item 5.2)
	Prue Reddingius	Manager Public Health & Built Environment (left at 6.05pm after Item 5.2)
	Dale Morrissy	Manager Community Facilities (left at 6.10pm after Item 6.1)
	Lisa Williams	Executive Manager Communications & Engagement (left at 6.15pm during Item 8.2)
	Emma Simmons Joslin Colli	Senior Governance and Projects Officer Executive Manager Corporate Strategy & Governance
	Wendy Barnard	Mayor and Council Support

Public:

No members of the public.

1 DECLARATION OF OPENING / ACKNOWLEDGEMENT OF COUNTRY

The Presiding Member, Alison Xamon, declared the meeting open at 6.00pm and read the following Acknowledgement of Country statement:

"The City of Vincent would like to acknowledge the Traditional Owners of the land, the Whadjuk people of the Noongar nation and pay our respects to Elders past and present. We also acknowledge that the City of Vincent has a role in working towards reconciliation and justice for First Nations people."

2 APOLOGIES / MEMBERS ON APPROVED LEAVE OF ABSENCE

Nil

3 PUBLIC QUESTION TIME AND RECEIVING OF PUBLIC STATEMENTS

There being no speakers, Public Question Time closed at approximately 6.01pm.

The following statements were received in writing prior to the meeting.

Adam Kapinkoff of Perth– Item 8.2

Firstly, apologies for not being present this evening at the Council Briefing session.

By way of background, ARK Group are an experienced, intergenerational hospitality and property group that has operated in Western Australia for over five decades.

The group has operated sixteen venues during this time throughout regional and metropolitan Western Australia and sold seven venues to Australian Venue Co in August 2022. Currently, the group operates the Paddington Alehouse, JB O'Reilly's and Brisbane Hotel with all sites earmarked for development and investment.

The iconic and historic Brisbane Hotel presents a unique opportunity to expand the operating footprint to create a community asset that responds to the evolving locality, expectations of the modern consumer and the ability to cater for guests at the proximally located HBF Park pre and post events.

The intention at a high level (subject to further design development, approvals etc.) is to sympathetically renovate the existing hotel which has operated since 1898 acknowledging its history and character, renovate the existing courtyard space, create a family friendly zone, maintain the mature trees onsite, maintain the comedy lounge on level one (which has operated since 1990) and expand back of house facilities to include a new class A commercial kitchen with a woodfired pizza oven, woodfired grills and rotisserie to support improved food service for guests.

The group's most recent and comparable development is the award-winning Bassendean Hotel, completed in conjunction with Woods Bagot.

This transformed the dated hotel into a sprawling, multi-experiential, family and community focused venue with two new courtyards, bespoke playground, six bars, two kitchens and eight zones, including function facilities.

The development has positively contributed to the activation and vibrancy of the Bassendean Town Centre, provided community amenity and functioned as a catalyst for further private investment into the area.

The administration have outlined the planning considerations and benefits associated with the Right of Way (RoW) closure and sale of the adjoining carbays to ARK in the Council Briefing session and their support for our proposal.

ARK Group have the passion, development experience, financial capacity and operational knowledge to deliver a high-quality community amenity, in the public interest.

Thank you for your time and consideration.

Bradley Woods of West Perth – Item 8.2

The Australian Hotels Association WA (AHA(WA)) supports the request from the Brisbane Hotel owners to close by acquisition and amalgamate the private right of way known as Lot 66 on Diagram 501; and excise and sell seven parking bays within the Brisbane Street car park for exclusive use by the Brisbane Hotel.

The AHA(WA) recognises that the acquisition and investment in the Brisbane Hotel from Queenrise Corporation Pty Ltd (ARK Group) this year is an exciting opportunity to provide expansion and upgrades to the well-loved venue.

Page 4

Approval of the acquisition request would facilitate the hotels desire to extend the courtyard space and allow for significant investment into the hotel to create a dynamic, multi-faceted hospitality experience that can cater for the community and families in the City of Vincent area.

Importantly, this will assist in enhancing a quality guest experience pre and post HBF Park events to cater for locals and tourists alike.

We have reviewed the content of the application and believe the approval will unlock the full potential of the proposed development providing scale and the ability to create a variety of hospitality experiences with an appropriate amount of back of house to support the operation.

We strongly recommend the Council make a favourable decision to support continued investment and expansion of the hotel by approving this development. We consider it will provide a much-needed enhancement to the hospitality offerings in the City of Vincent.

4 DECLARATIONS OF INTEREST

Cr Suzanne Worner declared a financial interest in Item 7.5 Underground Power - North Perth Mount Hawthorn - service charges & Co-Funding agreement. The extent of her interest is that she owns property in the first underground power project area.

Cr Suzanne Worner declared a financial interest in Item 5.1 No. 10 (Lot: 2545; D/P: 143599) Farmer Street, North Perth - Alterations and Additions Recreation Facility (Woodville Reserve) (Unauthorised Existing Development) The extent of her interest is that her son is employed at the North Perth Bowling Club.

Cr Nicole Woolf declared an impartiality interest in Item 5.1 No. 10 (Lot: 2545; D/P: 143599) Farmer Street, North Perth - Alterations and Additions Recreation Facility (Woodville Reserve) (Unauthorised Existing Development) The extent of her interest is that she is a social member of the North Perth Bowling Club.

Cr Nicole Woolf declared an impartiality interest in Item 8.3 Information Bulletin. The extent of her interest is that she is a former member of the Stop the Station Community Group.

REPORTS

The Presiding Member, Mayor Alison Xamon, requested Council Members to indicate:

Items which Council Members wish to discuss which have not already been the subject of a public question/comment and the following was advised:

COUNCIL MEMBER	ITEMS TO BE DISCUSSED
Cr Alexander	7.4
Cr Woolf	5.2 and 8.3
Cr Wallace	7.5
Cr Greer	6.1, 7.3 and 8.2

At 6.03pm A/Manager Development & Design left the meeting and did not return.

15 OCTOBER 2024

REPORTS WITH DISCUSSION

5.2 PUBLIC HEALTH PLAN (2020 - 2025) - ANNUAL REVIEW 4

Attachments: 1. Annual Review 4 - Public Health Plan - 2020-2025 🛣

RECOMMENDATION:

That Council NOTES the fourth annual review and progress towards the deliverables within the Public Health Plan 2020 – 2025, at Attachment 1.

CR WOOLF:

Additional info about next plan and any additional information regarding when that consultation will be and what form that will take.

MANAGER PUBLIC HEALTH & BUILT ENVIRONMENT:

Administration has commenced development on the next iteration of the City's Public Health Plan (2025-2030). Works are in their infancy and have been limited to engaging with internal business units and undertaking desktop research on the health profile of the Vincent community.

A draft engagement plan to support the development of the next Public Health Plan is intended to be discussed with Council at its October workshop.

Consultation is scheduled to commence in the new year and will be supported by a detailed communications plan. This plan will support engagement and ensure people know what it is about, understand the context of what they are being asked to consider, and are aware of opportunities to have their say. It is proposed engagement activities will include:

- Imagine Vincent online engagement platform.
- Face to face engagement.
- Online surveys.
- Activations at events and in Town Centres.
- Social media, media releases and news items.

At 6.05pm Manager Public Health & Built Environment left the meeting and did not return.

6.1 LOFTUS RECREATION CENTRE - REVIEW OF ANNUAL LEASE PAYMENTS

Attachments: 1. Belgravia Financial Statements - FY2020/21 to FY2022/23 - Confidential

RECOMMENDATION:

That Council:

- 1. APPROVES a variation of lease with Belgravia Health & Leisure Group Pty Ltd (ACN 005 087 463) located at portion of Lot 501 (99) Loftus Street, Leederville as follows:
 - 1.1 Reduction of rent for FY2024/25 by 50% from 1 July 2024 to 30 June 2025 in the amount of \$94,143; and
 - 1.2 COVID-19 balance deferred rent repayments amounting to \$14,977.08 to be suspended until 30 June 2025; and
- 2. Subject to satisfactory negotiations carried out by the Chief Executive Officer, AUTHORISES the Mayor and CEO to execute the Deed of Variation of Lease in accordance with the Execution of Documents Policy.

CR GREER:

How was the decision made to close the creche?

MANAGER COMMUNITY FACILTIES:

The decision to close the crèche at Loftus was made by the Belgravia Management team and communicated to the City in March this year. This decision was driven by several factors, including a significant decline in usage and the desire to optimise the space for broader community benefit and financial return. To provide some context:

- Over the month prior to closure, only 20 individual parents used the crèche.
- While some families attended regularly (3+ days per week), others attended infrequently, with 2 of the 20 families only using the crèche once during the entire month.
- Even on the busiest days, the crèche accommodated just 8-10 children at a time, which was a low number compared to previous years.

After reviewing the data, the management determined that the potential loss in memberships, if all crecheusing members cancelled, was far outweighed by the savings in staffing costs. Furthermore, there was significant potential for repurposing the space to serve other community needs and user groups, providing greater overall benefit to the community and a positive financial return.

At 6.10pm Manager Community Facilities left the meeting and did not return.

15 OCTOBER 2024

7.3 INVESTMENT REPORT AS AT 31 AUGUST 2024

Attachments: 1. Investment Statistics as at 31 August 2024

RECOMMENDATION:

That Council NOTES the Investment Statistics for the month ended 31 August 2024 as detailed in Attachment 1.

NO QUESTIONS ON NOTICE

15 OCTOBER 2024

7.4 DRAFT STRETCH RECONCILIATION ACTION PLAN 2025-2027

Attachments:	1.	Draft Stretch Reconciliation Action Plan Deliverables - 2025-2027 🛣
	2.	Aboriginal and Torres Strait Islander Engagement Guidelines 🛣

RECOMMENDATION:

That Council APPROVES the proposed 'Stretch Reconciliation Action Plan 2025-2027' deliverables, at Attachment 1, for the purpose of community consultation.

CR ALEXANDER:

Who are the Elders? Can Administration provide a list?

EXECUTIVE MANAGER COMMUNICATIONS AND ENGAGEMENT:

The Vincent's Boordiya (Boss) Reference Group comprises the following Elders and Leaders:

- Uncle Ben Taylor
- Uncle Albert McNamara
- Aunty Irene McNamara
- Aunty Muriel Bowie
- Rodney Cox
- Cyril Yarran

Cheryl Martin and Rosemary Walley have also attended some of their meetings.

To date, the Boordiya Reference Group have provided input and advice towards the development of the draft Plan with input from the City's Internal RAP working group to ensure we have the organisational capacity and budget to deliver it.

It is now time to extend our consultation to other key stakeholders and the broader community.

Other stakeholders invited to provide input include the Whadjuk Aboriginal Corporation, the Noongar Chamber of Commerce, local community groups and businesses.

CR GREER:

It is noted that we will increase Noongar language collection in the library, are there any comments on increasing the Noongar artwork in our art collection?

EXECUTIVE MANAGER COMMUNICATIONS AND ENGAGEMENT:

The Place team are looking to commission a Public Art Opportunities Paper in 2025 to address a number of actions in the Arts Plan, including Action 2.4 which directly aligns with the Innovate RAP to commission a significant Noongar artwork in a prominent location. The paper will outline appropriate sites and provide a framework of cultural and curatorial themes.

7.5 UNDERGROUND POWER - NORTH PERTH MOUNT HAWTHORN - SERVICE CHARGES & CO-FUNDING AGREEMENT

 Attachments:
 1.
 Co-Funding Agreement - North Perth/Mount Hawthorn - Confidential

 2.
 Timeline of Communications - North Perth/Mount Hawthorn 🖫

RECOMMENDATION:

That Council:

- 1. AUTHORISES the Chief Executive Officer to execute on behalf of the City, the Co-Funding Agreement at Attachment 1 with Western Power to implement the North Perth/Mount Hawthorn Underground Power project as part of the Network Renewal Underground Power Program (NRUPP), which includes a commitment by the City to meet the cash call requirements detailed in the Agreement; and
- 2. NOTES that the service charges below will be included in the schedule of fees and charges in the Annual Budget 2025/26:

A residential network charge of \$2,078.

A commercial network charge of \$305 per KVA

A connection charge of \$0-\$3,457, depending on the current connection arrangements; and

- 3. NOTES that the owners of properties in North Perth and Mount Hawthorn NRUPP to be given the option of upfront payment or annual instalments over a period of 4 years funded by either or a combination of 4-year fixed interest term loans borrowed from the WATC, the Underground Power Reserve and the Catalina Land Sales Reserve; and
- 4. NOTES that the 4 year instalment option will be available for up to an estimated maximum of 70% of ratepayers subject to the City's borrowing capacity and available funds in the Underground Power Reserve and Catalina Land Sales Reserve; and
- 5. NOTES that the costs to fund the 4 year instalment option will be funded by the ratepayers who take up this option.

At 6:09 pm, Cr Suzanne Worner left the meeting due to a previously declared financial interest.

CR WALLACE:

How will the connection charges be applied? How will that be calculated, including case studies on what may result in a zero dollar charge, a charge halfway through the range and the full charge?

A/EXECUTIVE DIRECTOR COMMUNITY & BUSINESS SERVICES: Service charge = network charge + customer connection charge.

The Network charge is calculated differently for residential and commercial properties:

<u>Residential network charge</u> = \$2,078 Flat fee paid by all residential property owners – reflects the average demand that a residential dwelling places on the network.

<u>Commercial network charge</u> = load (KVA) \times \$305 Variable fee reflecting the variable demand that different commercial operations place on the network.

The Connection charge is the cost of installing a new underground consumer mains cable from the property boundary to the property's main electricity meter.

Full connection charge = \$3,457

Payable where a new consumer mains cable needs to be installed from the property boundary to a meter attached to the building.

15 OCTOBER 2024

<u>50% connection charge</u> = \$1,728

Payable where a new consumer mains cable needs to be installed from the property boundary to a meter attached to a private pole located at or near the property boundary. In such circumstances, an underground consumer sub-main already connects the meter to the building.

<u>No connection charge</u> = \$0

No charge is payable where there is an existing underground consumer mains cable and no new consumer mains cable is required.

<u>Part connection charge for multiple dwellings</u> = applicable connection charge divided by the number of dwellings supplied by the consumer main.

Payable where a single new underground consumer main supplies multiple dwellings within a property. Example:

A multi-unit development containing ten dwellings receives a new underground mains cable to the main meter attached to the building and is subject to the full connection charge (\$3,457). The cost of that connection charge is divided by the number of dwellings ($$3,457 \div 10 = 347.70 per dwelling).

At 6:12 pm, Cr Suzanne Worner returned to the meeting.

15 OCTOBER 2024

8.2 ACQUISITION RIGHT OF WAY LOT 66 AND CONSIDERATION PRIVATE USE OF BRISBANE ST PARKING BAYS BY BRISBANE HOTEL

Attachments: 1. Survey Plan - Lot 66 on Diagram 501 & Lot 33 on Diagram 50121 📓 2. Brisbane Hotel Draft Concept Plan 📓

RECOMMENDATION:

That Council:

- 1. REQUESTS the Minister for Lands to acquire Lot 66 on Diagram 501, comprised in Certificate of Title Volume 2618 Folio 596 as shown in Attachment 1, as Crown land pursuant to section 52(1)(b) of the Land Administration Act 1997 (LAA) subject to the Chief Executive Officer:
 - 1.1 Providing public notice seeking submissions on the proposal to close by acquisition and amalgamate Lot 66 on Diagram 501 pursuant to section 52(1)(a) and section 87 of *Land Administration Act 1997* and Regulation 5 of *Land Administration Regulations 1998* into 292 Beaufort St, Perth (Lots 10-16 on Diagram 5740 & Lot 1 on Diagram 501); and
 - 1.2 Considering and responding to any submissions or objections received;
- 2. APPROVES the:
 - 2.1 excision and disposition of portion of Lot 33 on Diagram 50121 (Parking Bays Land) in accordance with the *Local Government Act 1995*; and
 - 2.2 sale process relating to the disposition of Parking Bays Land to commence simultaneous or after the amalgamation of ROW Lot 66 with Brisbane Hotel land;
- 3. DELEGATES BY ABSOLUTE MAJORITY to the Chief Executive Officer the authority to enter into a private treaty with Queenrise Corporation Pty Ltd (ARK Group) to:
 - 3.1 set the date for sale of the Land;
 - 3.2 provide local public notice;
 - 3.3 consider submissions;
 - 3.4 enter into private treaty negotiations;
 - 3.5 determining the sale price up to ten per cent (10%) variance on the market valuation; and
 - 3.6 conclude contract of sale with private treaty entity, and in this respect, determine and vary the settlement date and/or date of satisfaction of any conditions pursuant to the Contract of Sale between the City of Vincent and Queenrise Corporation Pty Ltd;
- 4. AUTHORISES that the proceeds from the sale of the Parking Bays Land be applied towards:

The Public Open Space Reserve for use on upgrade projects associated with Birdwood Square; and

- 5. In respect of Recommendation 2 AUTHORISES:
 - 5.1 the Mayor and Chief Executive Officer to affix the common seal and execute the Contract of Sale and Transfer of Land document; and
 - 5.2 all other documents necessary to give effect to Recommendation 2 be executed in accordance with the Execution of Documents Policy.

Page 12

CR CASTLE:

Could you amend the report so that the proceeds from sale be allocated to the Highgate area given that it could be 2 years or more before the funds could be received?

EXECUTIVE MANAGER CORPORATE STRATEGY & GOVERNANCE:

Recommendation 4 and the report have been updated to refer to remove specific reference to Birdwood Square and instead reference the Highgate area.

CR ALEXANDER:

Could you provide updated parking statistics around the hotel peak period showing utilisation of car parking bays?

EXECUTIVE MANAGER CORPORATE STRATEGY & GOVERNANCE:

Occupancy data - Brisbane St car park (Jan - Sept 2024)										
	6AM	-9AM	9AM-12PM		12PM-3PM		3PM-6PM		6PM-Midnight	
	Trans %	Avg Stay	Trans %	Avg Stay	Trans %	Avg Stay	Trans %	Avg Stay	Trans %	Avg Stay
Sep-24	15		3	2	38		19		13	
Aug-24	15		40	6	43		33		19	
Jul-24	15		38	3	38		19		16	
Jun-24	10		28	3	30		24		20	
May-24	15		3	7	42		31		16	
Apr-24	11		34	1	44		26		19	
Mar-24	10		3()	38		32		23	
Feb-24	10		3	7	42		42		44	
Jan-24	10		3:	L	26		21		26	
Average	12		3	5	38		27		22	

The latest occupancy data for the carpark is from January to September 2024. The peak times can be seen as around 9am – 12pm and 12pm-3pm. On average during the peak times, the occupancy of the carpark is at approximately 36.5%.

CR WOOLF:

Could the language referring to the 'community courtyard' in the report to be updated to clarify whether this space is open to the public or within private property?

EXECUTIVE MANAGER CORPORATE STRATEGY & GOVERNANCE:

References in the report to 'Community courtyard' has been updated throughout to instead state 'private enclosed courtyard' with the intent that the courtyard will be within the hotel confines and not a public community open space.

CR GREER:

Are there other opportunities to consider creation of other POS in the areas of Mt Lawley and Perth which would benefit Highgate, Mt Lawley and Perth community?

EXECUTIVE MANAGER CORPORATE STRATEGY & GOVERNANCE:

The Public Open Space (POS) Strategy notes that the suburb of Highgate has a low provision of Local POS and no provision for classifications above this (Neighbourhood, District & Regional). There is little opportunity to address these issues through actions such as the acquisition of land to increase the provision generally. Alternate mechanisms such as improving amenities, accessibility and functionality within existing POS would be most feasible and beneficial to the community.

Under the Key Action Table in the Public Open Space Strategy, it outlines Prepare and implement landscape plans, aligned with hierarchy / minimum levels of service that includes Jack Marks Reserve and Brigatti Gardens, which are local classification POS within the Highgate Suburb. The tasks for these actions note the replacement/improvement of dated infrastructure provisions at both sites (such as play spaces, seating and shade). While specifically tasking the potential for dog exercise infrastructure/management and addressing turf and drainage issues at Jack Marks Reserve.

15 OCTOBER 2024

Also acknowledging that there are a number of significant POS provisions neighbouring the suburb and could be considered for future improvements through the utilisation of POS Reserve funding contributions in Highgate and bordering suburbs such as; Forrest Park, Hyde Park, Birdwood Square, Banks Reserve and Loton Park.

At 6.15pm Executive Manager Communications and Engagement left the meeting and did not return.

15 OCTOBER 2024

8.3 INFORMATION BULLETIN

Attachments: 1.

- 1. Statistics for Development Services Applications as at the end of September 2024
 - 2. Register of Legal Action and Prosecutions Monthly Confidential
 - 3. Register of State Administrative Tribunal (SAT) Appeals Progress Report as at 7 October 2024
 - 4. Register of Applications Referred to the Metro Inner-North Joint Development Assessment Panel - Current
 - 5. Register of Applications Referred to the Design Review Panel Current 📳
 - 6. Quarterly Street Tree Removal Information
 - 7. Register of Petitions Progress Report October 2024
 - 8. Register of Notices of Motion Progress Report October 2024
 - 9. Register of Reports to be Actioned Progress Report October 2024 🔀
 - 10. Council Workshop Items since 27 August 2024
 - 11. Council Briefing Notes 10 September 2024

RECOMMENDATION:

That Council RECEIVES the Information Bulletin dated October 2024.

NO QUESTIONS ON NOTICE

ADDITIONAL INFORMATION:

The SAT register has been updated in respect to appeals for No. 235 Brisbane Street, Perth and Nos. 41-43 Angove Street, North Perth.

15 OCTOBER 2024

REPORTS WITH NO DISCUSSION

2.

3.

5.1 NO. 10 (LOT: 2545; D/P: 143599) FARMER STREET, NORTH PERTH - ALTERATIONS AND ADDITIONS RECREATION FACILITY (WOODVILLE RESERVE) (UNAUTHORISED EXISTING DEVELOPMENT)

Ward: North

Attachments: 1.

- Location Map
- Development Plans 🛣
- Determination Advice Notes 🛣

RECOMMENDATION:

That Council, in accordance with the provisions of the City of Vincent Local Planning Scheme No. 2 and the Metropolitan Region Scheme, APPROVES the application for Recreation Facility (Woodville Reserve) (Unauthorised Existing Development) at No. 10 (Lot: 2545; D/P: 143599) Farmer Street, North Perth, in accordance with the plans shown in Attachment 2, subject to the following conditions, with the associated determination advice notes in Attachment 3:

1. Development Plans

This approval is for Alterations and Additions to Recreation Facility (Woodville Reserve) (Unauthorised Existing Development), as shown on the approved plans dated 28 June 2024. No other development forms part of this approval.

15 OCTOBER 2024

7.1 FINANCIAL STATEMENTS AS AT 31 AUGUST 2024

Attachments: 1. Financial Statements as at 31 August 2024 RECOMMENDATION:

That Council RECEIVES the Financial Statements for the month ended 31 August 2024 as shown in Attachment 1.

15 OCTOBER 2024

AUTHORISATION OF EXPENDITURE FOR THE PERIOD 01 AUGUST 2024 TO 31 AUGUST 7.2 2024

> August 2024 - Payments by EFT and Payroll 1.

- August 2024 Payments by Direct Debit 🛣 August 2024 Payments by Cheques 🖀 2.
- 3.
- August 2024 Payments for Fuel Cards 🛣 4.

RECOMMENDATION:

Attachments:

That Council RECEIVES the list of accounts paid under delegated authority for the period 01 August 2024 to 31 August 2024 as detailed in Attachments 1, 2, 3 and 4 as summarised below:

EFT payments, including payroll	\$5,746,235.24
Cheques	\$483.48
Direct debits, including credit cards	\$611,051.27
Total payments for August 2024	\$6,357,769.99

8.1 LOCAL GOVERNMENT ELECTIONS - WALGA ADVOCACY POSITIONS

Attachments: Nil

RECOMMENDATION:

That Council recommends WALGA adopt the following Local Government Election Advocacy Positions:

- 1. PARTICIPATION
 - (b) The sector supports compulsory voting at Local Governments elections.
- 2. TERMS OF OFFICE
 - (a) The sector continues to support four-year terms with a two year spill.
- 3. VOTING METHODS
 - (b) The sector supports Optional Preferential Voting (OPV) as the preferred voting method for general elections.
- 4. INTERNAL ELECTIONS
 - (b) The sector supports Optional Preferential Voting (OPV) as the preferred voting method for all internal elections.
- 5. VOTING ACCESSIBLITY

The sector supports the option to hold general elections through:

- (a) Electronic voting; and/or
- (b) In-Person voting.
- 6. METHOD OF ELECTION OF MAYOR

The sector supports:

(a) As per the current legislation with no change – Class 1 and 2 local governments directly elect the Mayor or President (election by electors method), with regulations preventing a change in this method.

15 OCTOBER 2024

9 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

10 REPRESENTATION ON COMMITTEES AND PUBLIC BODIES

Nil

11 CONFIDENTIAL ITEMS/MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Nil

12 CLOSURE

There being no further business the meeting closed 6.23pm.

12.5 DORRIEN GARDENS PRECINCT - STATE FUNDING SUBMISSION

Attachments: Nil

RECOMMENDATION:

That Council AUTHORISES the Chief Executive Officer to support a State Government funding submission and Federal Government grant application for the redevelopment of the Dorrien Gardens Precinct.

PURPOSE OF REPORT:

To seek Council's support for the state funding submission to redevelop the Dorrien Gardens Precinct including Dorrien Gardens, the Italian Club and the City owned Fitzgerald Street Car Park.

DELEGATION:

Delegation is not specified in relation to state funding for unfunded redevelopment projects.

BACKGROUND:

Dorrien Gardens

Perth Soccer Club currently has a lease from Vincent over the Dorrien Gardens Soccer Clubrooms and surrounding soccer pitches and facilities. Perth Soccer Club's current lease runs until the end of 2027 with a further 10-year option. Under the lease, Perth Soccer Club is responsible for all maintenance costs associated with Dorrien Gardens, including building maintenance, payment of rates and taxes (including the Emergency Services Levy) and payment of \$3 per junior to the City for reserve hire fees.

Dorrien Gardens is one of only two leased playing fields in the City of Vincent, with HBF Park being the other. Both of these playing fields are fenced off from the general public. Loton Park Tennis Centre, North Perth Tennis Centre, Leederville Tennis Centre, North Perth Bowling and Recreation Club and Forrest Park Croquet Club are also leased public open spaces that are fenced off from the general public in the same way.

Dorrien Garden facilities overall are in good condition, the only building component that scores poorly is the clubroom roof and ceiling. Facility upgrades at Beatty Park and Birdwood Square will alleviate some of the usage issues at Dorrien Gardens for Perth Soccer Club.

Fitzgerald Street Car Park

The City of Vincent's Fitzgerald Street Car Park is located to the rear of Dorrien Gardens, between the eastern pitch and the Italian Club and Italo-Australian Welfare & Cultural Centre, which both front Fitzgerald Street and are opposite Robertson Park. The Fitzgerald Street Car Park site is a free car park and generates no income to the City. The trees in the car park are posing problems to the sewer line which is having ongoing impacts on the adjoining Italian Club premises. The Fitzgerald Street Car Park comprises four freehold parcels and 136 car park bays. The four parcels of land are:

	Lot	Land Use
1	Portion 3 Lawley Street, West Perth Lot 0 on Deposited Plan 10569 Volume 1630 Folio 294	Reserve
2	Nos. 12 – 48 Cowle Street, West Perth Lots 4,5 & 6 on Deposited Plan 836 Volume 1406 Folio 945	Reserve

The City of Vincent own Dorrien Gardens and the Fitzgerald Street Car Park in freehold.

Local Development Plan

In 2018, the City of Vincent received a proposed Local Development Plan from the not-for-profit owners of the Italian Club and Italo-Australian Welfare and Cultural Centre for their land on Fitzgerald Street. The Local Development Plan proposed several changes to the planning standards for the site, including additional height and the requirement that the connection between Fitgerald Street and the City's Car Park be widened into a piazza. Council at its Meeting on $\underline{28 \text{ May } 2019}$ approved the Local Development Plan over No's. 4 – 10 Cowle Street (Lots: 13, 14 & 15) and No's. 199 – 241 (Lots: 10, 11, 12, 21, 22, 23, 24 & 25) Fitzgerald Street, West Perth.

In 2023, Administration engaged Design Review Panel member Simon Venturi of NOMA Architects to prepare a Concept Plan for what may be accommodated on the City owned Fitzgerald Street Car Park site, taking into consideration the adjoining approved Local Development Plan.

DETAILS:

In mid-2024 the Perth Soccer Club, Italian Club and Italo-Australian Welfare & Cultural Centre approached the City to discuss a redevelopment of Dorrien Gardens, Fitzgerald Street Car Park and the Italian Club site in order to renew aging infrastructure on all three sites and increase the capacity of the soccer facilities to accommodate the growth in participation, particularly girls and women.

A concept plan and grant proposal, which encompasses the entire site as shown below, is currently being developed by the three not for profits for consideration by the City.



The proposal includes:

- A public active zone (including playgrounds and seating) along Lawley Street and opening of this frontage.
- A second competition sized soccer pitch along the western side of the Dorrien Gardens site, resulting in two competition sized soccer pitches on the site.
- Public carparking consolidated in a four-storey public carpark on the central northern section of the Fitzgerald Street Car Park site.
- Central piazza in the southern portion of the Fitzgerald Street Car Park site, providing a new public open space for community use, bocce and alfresco dining.
- A widened connection from Fitzgerald Street through to the piazza, provided through the Italian Club site.
- A new grandstand located along the eastern side of the current competition-sized pitch at Dorrien Gardens.
- New Soccer Clubrooms in a two-storey configuration located at the back of the new grandstand on the central northern section of the Fitzgerald Street Car Park site. The ground floor of this building would accommodate hospitality uses fronting onto the piazza.
- Connection of the new Soccer Clubrooms at the second storey to a new two storey Italian Club building located on the southern section of the Italian Club's site, including function room, kitchen, etc. The

ground floor of this building could accommodate food shops and restaurant uses fronting on to the piazza.

- The northern portion of the Italian Club land, fronting Fitzgerald Street, could be used for future development.
- Two future development sites, one fronting Lawley Street and another if the southern part of the Fitzgerald Street Car Park was combined with the Department of Communities site fronting Cowle Street.

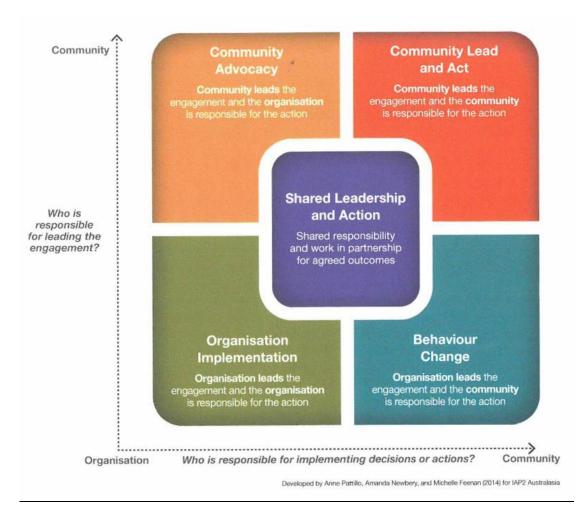
The project is proposed to be fully funded through these grants, the Perth Soccer Club and Italian Club. The City would not fund any of the capital expenditure associated with the project. Operational funding from Vincent would be required as part of the City's assessment of the proposal and participation in its overall project management.

A lease to Perth Soccer Club for the area of the Fitzgerald Street Car Park proposed to accommodate the grandstand and clubrooms would need to be determined by Council before a redevelopment could proceed.

An amendment to the City of Vincent Local Planning Scheme No. 2 and an amendment to the Local Development Plan would be required to facilitate the development of housing on the northern and southern ends of the Fitzgerald Street Car Park site.

The proposal includes:

CONSULTATION/ADVERTISING:



Shared Leadership and Action

Communities and organisations participate and contribute to the decisioins and also lead and take responsibility for action towards the outcomes.

Tension: The baton changes between project partners at different speeds of action. **Mitigation**: Lots of communication, clear roles and monitoring.

You could support community responses to key community, environmental, economic or social problems or opportunities

RISK MANAGEMENT IMPLICATIONS

Low: It is low risk for Council to support the State funding submission and Federal grant applications to redevelop the Dorrien Gardens Precinct including Dorrien Gardens, the Italian Club and the City owned Fitzgerald Street Car Park.

STRATEGIC IMPLICATIONS:

This is in keeping with the City's Strategic Community Plan 2022-2032:

Enhanced Environment

Our parks and reserves are maintained, enhanced and are accessible for all members of the community.

Connected and Healthy Community

We have enhanced opportunities for our community to build relationships and connections with each other and the City. Our many cultures are celebrated. Our community facilities and spaces are well known and well used.

Thriving Places

Efficiently managed and maintained City assets in the public realm.

Sensitive Design

Our built form is attractive and diverse, in line with our growing and changing community.

Innovative and Accountable

We embrace good ideas or innovative approaches to our work to get better outcomes for Vincent and our community.

SUSTAINABILITY IMPLICATIONS:

This does not contribute to any specific sustainability outcomes of the *City's Sustainable Environment Strategy 2019-2024,* however through the potential development, every effort will be made to find sustainable practices and outcomes.

PUBLIC HEALTH IMPLICATIONS:

This is in keeping with the following priority health outcomes of the City's Public Health Plan 2020-2025:

Increased physical activity

FINANCIAL/BUDGET IMPLICATIONS:

It is proposed that a grant application be made to the Federal Government and a proposal be put to the State Government to fund the redevelopment of Dorrien Gardens and the Fitzgerald Street Car Park. It is not proposed the City fund any of the capital expenditure of the project.

The City would need to fund internal administration costs, project management, legal advice, multistorey car park design advice and appropriate monitoring of construction, which would all form part of subsequent operational budgets.

The redevelopment is proposed on the basis that Perth Soccer Club would cover all ongoing maintenance of their grandstand and clubrooms building. Maintenance of the multistorey carpark building, including the bocce and community facilities above, are proposed to be met through revenue from the carpark.

Consistent with Perth Soccer Club's current lease over Dorrien Gardens, renewal costs are not proposed to form part of the lease obligations

13 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

13.1 NOTICE OF MOTION - ELECTRIC VEHICLE CHARGING INFRASTRUCTURE IN THE CITY OF VINCENT

Attachments: Nil

That Council REQUESTS the Chief Executive Officer to:

- 1. Investigate maximising opportunities to provide electric vehicle infrastructure in the City of Vincent, including in City controlled public carparking areas such as the redevelopment of the Leederville carparks and on-street options, through the Underground Power Program;
- 2. Work with neighbouring Councils in the Perth Inner-City Group for coordination in the early planning of electric vehicle infrastructure across local government boundaries; and
- 3. Advocate for the State Government to:
 - Prioritise the planning and funding of strategic electric grid infrastructure to support the installation of electric vehicle infrastructure; and
 - Consider changes to standards that would allow property owners to install electric vehicle charging facilities in verges adjacent to their properties.

REASON

This notice of motion to promote and enable greater electric vehicle (EV) charging infrastructure in the City of Vincent is vital for supporting the transition to a cleaner, more sustainable future.

As demand for EVs grows, this shift presents a significant opportunity to reduce greenhouse gas emissions, improve air quality, and mitigate the impacts of climate change.

Investing in EV infrastructure means that we can provide our residents with accessible, efficient, and reliable charging options, empowering them to embrace cleaner transportation solutions.

This initiative is aimed at reducing emissions, enhancing energy efficiency and promoting economic benefits such as reduced operating costs for consumers.

Ensuring our local area is equipped with the necessary infrastructure will make EVs more accessible, contributing to long-term sustainability and public health improvements.

It is essential that we prepare now to ensure our community can fully benefit from the environmental, economic, and health advantages that come with widespread EV adoption.

By acting proactively, we position ourselves as leaders in sustainable urban planning, enhancing our local amenity and future-proofing our transport infrastructure.

ADMINISTRATION COMMENTS

Providing electric vehicle (EV) charging infrastructure presents several challenges. It requires balancing the need to reduce overall private car usage while encouraging EV adoption.

Effective strategies recommend a mix of on-street and off-street charging options to accommodate different vehicle types and usage patterns.

Understanding how residents use public parking is critical for determining future on-street charging needs.

The installation and management of EV infrastructure in public spaces is complex and multidisciplinary.

Addressing these challenges is key to ensuring the successful roll-out of EV charging infrastructure in the City of Vincent.

Current Efforts by the City of Vincent

The City's <u>Sustainable Environment Strategy 2019-2024</u> (SES) commits to facilitating investment in EV charging infrastructure, with the aim of supporting community uptake of zero emission vehicles.

The City is currently developing the next iteration of the SES; the Enhanced Environment Strategy (EES).

The EES will incorporate next generation targets and actions for the provision of EV charging facilities, developed together with the City's Sustainability and Transport Advisory Group.

Local governments own land that is ideal for the location of public EV charging stations, specifically car parks in busy town centres.

In Vincent we have three working electric vehicle charging points available for community use. A charging point is a plug-in bollard structure that electric vehicles can plug into to recharge. These are located at The Avenue car park in Leederville and Chelmsford Road car park in Mount Lawley.

Many EV owners can charge their vehicles at home, but some people living in apartments, or those without direct vehicle access to their property, need to use public facilities.

For example, most properties in the Brookman/Moir heritage area and properties in the surrounding streets do not have on-site vehicle access. This means that these residents cannot charge EVs within their lot boundary.

Allowing property owners to install EV chargers on verges would provide a practical solution and make the transition to electric vehicles easier for residents. These installations could be supported with clear guidelines and regulations to ensure safety, accessibility and to minimise disruption to the public space.

On private land, the City's Local Planning Policy: Non-Residential Development applies to development applications. The policy sets out for non-residential uses, including in mixed-use developments, on private land to provide 20 percent of the parking bays as electric vehicle bays.

The City is completing a needs analysis for EV charging facilities through its Housing Supply and Infrastructure Servicing Study. This will assist to determine how many EV charging facilities are needed in Vincent and where they should be located.

For a more coordinated approach, the State Government should take the lead role in planning and funding a strategic infrastructure network that is EV charging-ready. This would enable EV charging facilities to be installed in well-located public areas. It would also facilitate the timely delivery of infrastructure to ensure an efficient EV charging network and to support the transition to cleaner, more sustainable transport.

Underground Power Program

Administration is identifying key locations where on-street EV charging will be in high demand and has submitted applications for electrical supply points in the areas of North Perth/Mt Lawley and Perth/Highgate as part of upcoming underground power projects.

These applications are for the electrical supply infrastructure needed to install EV chargers.

Many homes in Vincent lack off-street parking. This means that on-street charging will be needed. For example, the City is exploring the installation of a slow charger in the Brookman and Moir Heritage Precinct, with an estimated cost of \$55,000 for full installation.

Fast chargers (DC) are not suitable for on-street locations as they require more space and additional equipment, with installation costs that could exceed \$100,000.

Western Power does not currently allow EV chargers to be mounted on existing power or streetlight poles but is monitoring developments in other states and territories.

Western Power is interested to work with the City to plan for future EV charging needs.

14 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN (WITHOUT DISCUSSION)

Nil

15 REPRESENTATION ON COMMITTEES AND PUBLIC BODIES

Nil

16 URGENT BUSINESS

Nil

17 CONFIDENTIAL ITEMS/MATTERS FOR WHICH THE MEETING MAY BE CLOSED

17.1 APPOINTMENT OF EXECUTIVE DIRECTOR COMMUNITY & BUSINESS SERVICES

The Chief Executive Officer is of the opinion that this report is of a confidential nature as it contains information concerning:

Local Government Act 1995 - Section 5.23(2):

- (a) a matter affecting an employee or employees
- (c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting

LEGAL:

- 2.14 Confidential business
- (1) All business conducted by the Council at meetings (or any part of it) which are closed to members of the public is to be treated in accordance with the Local Government (Rules of Conduct) Regulations 2007.

Confidential reports are provided separately to Council Members, the Chief Executive Officer and Directors.

In accordance with the legislation, confidential reports are to be kept confidential until determined by the Council to be released for public information.

At the conclusion of these matters, the Council may wish to make some details available to the public.

18 CLOSURE