



Shire of  
Peppermint Grove

# Annual Report

2022–2023





“ A Shire valued for  
its heritage, sense of community  
and natural ambience...”

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## Acknowledgement of Country

The Shire of Peppermint Grove acknowledges the Whadjuk Nyoongar people as the traditional custodians of the lands and pay our respects to Elders past, present and emerging.

# Introduction to the Shire of Peppermint Grove

With a rich history dating back to 1832 and the early settlement of the Swan River Colony, the Shire of Peppermint Grove is known for its beauty and heritage boasting large character homes, a stunning river foreshore, beautiful gardens and shady streets lined with peppermint trees.

Many generations of families have lived in Peppermint Grove and there is a strong sense of community often not found in metropolitan communities.

With an area of only 1.36 square kilometres, the Shire prides itself on providing personalised services to its 1,597 residents who reside in a predominantly residential community. Considered to be a highly desirable suburb, Peppermint Grove has an above average socio-economic profile. Much of the Shire's activities relate to the development or redevelopment of large residences.

The maintenance of the suburb's amenity, particularly its trees, foreshore and reserves, is a high priority for residents.

Some interesting statistics about the Shire include:



Apart from the peppermint tree lined streets and pristine Freshwater Bay, some attractions in the Shire include:

- Freshwater Bay boating jetty
- Freshwater Bay foreshore beach reserve
- Royal Freshwater Bay Yacht Club
- Keanes Point parkland and barbeque facilities
- Keanes Point children's play equipment
- Manners Hill Park
- Manners Hill Park Pavilion
- Citizenship Ceremonies and Citizen of the Year Awards
- Peppermint Grove Tennis Club
- Presbyterian Ladies College
- Cottesloe Primary School
- The Grove Library
- Freshwaters Café
- The Community Centre
- Peppermint Grove Heritage Trail
- Carols by Candlelight
- St Mary Star of the Sea Church
- St Columba's Church
- Cottesloe Central Shopping Centre
- Whadjuk Trails Network
- Grove Coffee Café (Library).



# The Shire President's Message



It is my pleasure to present the Annual Report for the Shire of Peppermint Grove for the 2022–2023 financial year.

I'm pleased to report that the Shire completed the financial year with a healthy surplus and a clear audit report. A full set of accounts is included in this report.

Community events continue to be an important part of life in the Shire. In 2022–2023 these activities included Carols by Candlelight, Citizenship Awards, Seniors' Morning Tea and the 125-year Anniversary Fair at Cottesloe Primary School. The Anniversary Fair was an exciting event which recognised the School's long history and looked forward to the future. The Council was very pleased to support this special celebration. Many other events were held throughout the year in The Grove Library, notably the extremely popular Cappuccino Concert Series in June and October.

The Shire continues to financially support Shine Community Services, which provides in-home care and services for older residents. The Shire also supports the Westcoast Community Centre which runs a varied programme of talks, activities and outings for our residents and the wider community and which has its base in The Grove Community Centre.

Preservation and enhancement of the Shire's tree canopy is one of the key issues for the Shire. A tree audit has been undertaken of the trees under the Shire's control on verges and in parks. The audit assesses the condition of each and every tree and identifies those that are at the end of their useful life. When trees need to be removed, replacements will be planted. We also look for areas where additional trees can be planted to increase the canopy area. In 2022–2023 a total of 60 trees were replaced.

This commitment to nurturing and increasing the tree canopy cover in our public spaces is vital for maintaining the Shire's reputation as a green, leafy suburb. However, trees on private

property are also essential to the environmental and amenity value of the Shire. In the past decade or so, the sub-division of large lots, combined with the trend for much larger houses and more extensive garaging, has reduced areas available for gardens and trees on private properties. Councillors are always aware of the need to balance the desire for larger homes against any adverse impacts on neighbours and on existing mature trees. We encourage owners and developers to be mindful of the importance of generous garden settings, including retention of existing trees, in maintaining the amenity and character of Peppermint Grove.

This will be my last President's Message for the Shire as I will be stepping down from Council at the Local Government elections in October. It has been a privilege to serve the community as Shire President for the past twelve years and for two years before that as Deputy President. I would like to thank all the councillors that I have had the pleasure of working with over the past fourteen years. My particular thanks to Deputy Shire President, Cr Charles Hohnen, for his constant support and assistance. May I acknowledge and thank CEO Don Burnett, the senior management group and all the staff for their continued focus on good governance and efficient service to the community.

Finally, I send my best wishes to all our residents with thanks for their support over the years. It has been an honour to be your Shire President.

*Rachel Thomas*  
Shire President

# A message from the Chief Executive Officer



I am pleased to present the annual report, incorporating the financial statements for 2022–2023. The Shire has again received a clear audit report.

Asset renewal and the management of the Shire’s assets is an ongoing focus. The Shire was fortunate in receiving Federal Government funds for the last couple of years through the Local Roads and Community Infrastructure program. These grants have seen the upgrade of the footpath along Stirling Highway from Cottesloe Central to Irvine Street intersection and the upgrade/renewal of the Shire’s park benches, bollards and drinking fountains.

The Shire’s reserve fund balances increased to just under 2 million dollars with the majority of the funds held for asset replacement when required.

A new Investment Reserve was set up to hold funds for a future investment, with the view of

generating revenue other than rates income. This will be subject to the development of an investment strategy and is a long term strategy.

I would like to thank the Shire President and Councillors for their support and strong leadership throughout the 2022–2023 year.

At the end of the financial year, the Shire’s Manager of Corporate and Community Services, Michael Costarella retired, and I thank him along with my other Managers and staff for their professionalism and dedication to the task of providing a high level of service to the residents of the Shire.

*Don Burnett*  
Chief Executive Officer

“ Preservation and enhancement of the Shire’s tree canopy is one of the key issues for the Shire ... ”

# Councillors at 30th June 2023



Shire President  
Councillor Rachel Thomas



Councillor Peter Macintosh



Deputy President  
Councillor Charles Hohnen



Councillor Patrick Dawkins



Councillor Karen Farley



Councillor Doug Jackson



Councillor Dawne Horrex

## Councillors' attendance at meetings and training

Register of Councillor Attendance at Meetings (Regulation 19B(f))	Number of Ordinary Council Meetings Attended (11 Meetings)	Number of Audit, Governance & Risk Management Committee Meetings Attended (2 Meetings)	Number of Special Council Meetings Attended (1 Meeting)
Cr Rachel Thomas	10	2	1
Cr Charles Hohnen	10	2	1
Cr Dawne Horrex	8	Not a member of Audit Committee	1
Cr Karen Farley	8	Not a member of Audit Committee	1
Cr Peter Macintosh	9	2	1
Cr Patrick Dawkins	10	1	1
Cr Doug Jackson	10	2	1

Councillor Name	Course	Completion Date
Doug Jackson	Serving on Council	16/09/2022
Doug Jackson	Meeting Procedures	2/09/2022
Doug Jackson	Understanding Financial Reports and Budgets	1/09/2022
Doug Jackson	Understanding Local Government	1/09/2022
Doug Jackson	Conflicts of Interest	1/09/2022

# Executive Staff Members



Chief Executive Officer  
Don Burnett



Library Co-ordinator  
Lance Hopkinson



Manager Infrastructure Services  
Donovan Norgard

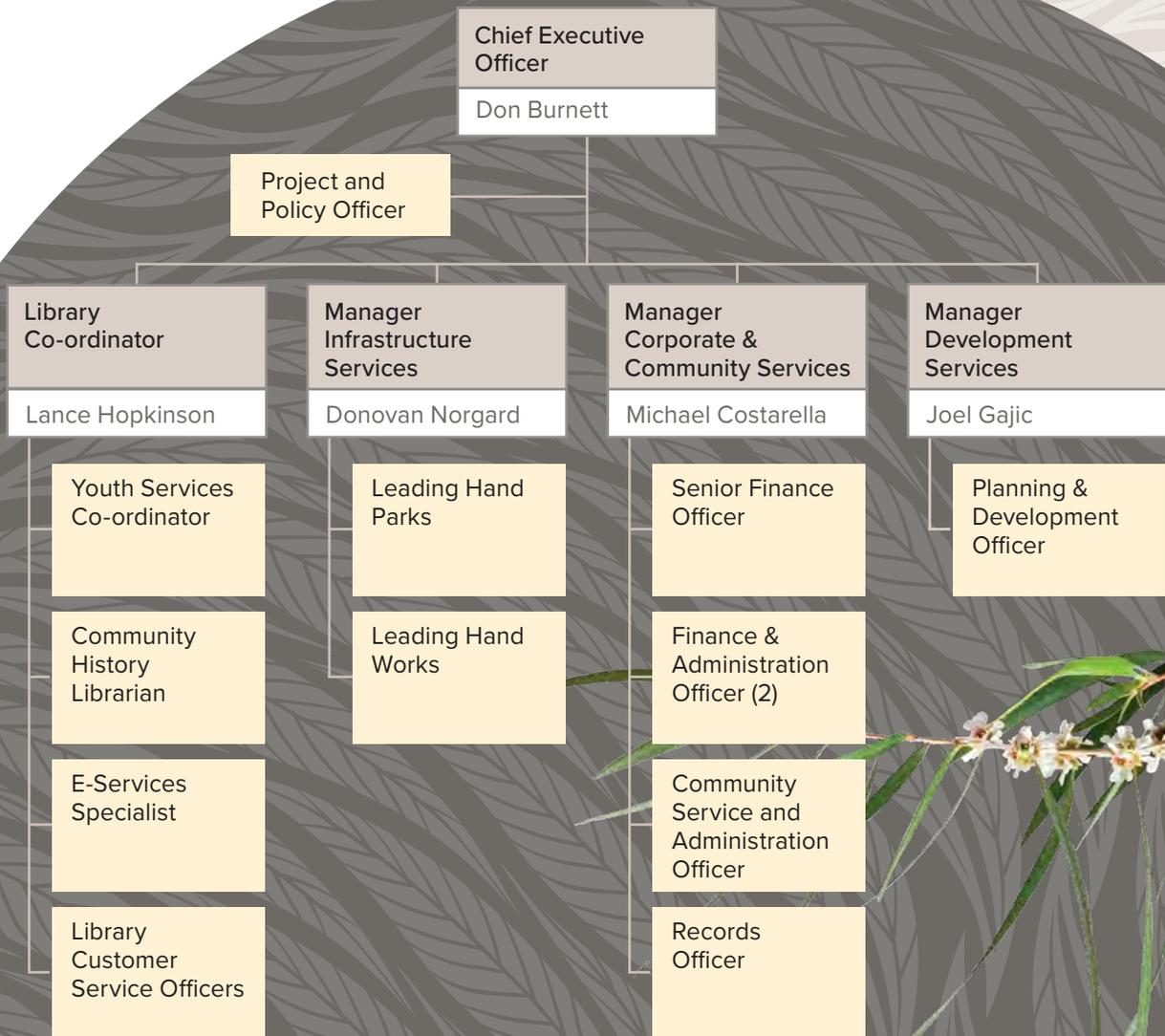


Manager Corporate & Community Services  
Mike Costarella



Manager Development Services  
Joel Gajic

## Organisation chart



# 2021–2031 Strategic Community Plan

Our Strategic Community Plan responds to the community’s key areas of interest.

Our Goal and Objectives for each strategic priority area over the next 10 years are as follows:

Strategic Priority	Objectives
<b>1. Social</b>	
Goal: “A community enjoying high levels of wellbeing and safety”	<ul style="list-style-type: none"> <li>1.1 Maintain/increase actual and perceived safety and security.</li> <li>1.2 Facilitate age-appropriate services, particularly for seniors and youth.</li> <li>1.3 Preserve and promote local history and heritage.</li> <li>1.4 Promote community connection and activation.</li> </ul>
<b>2. Economic</b>	
Goal: “Diverse and flourishing local economy”	<ul style="list-style-type: none"> <li>2.1 Improved local business centres.</li> <li>2.2 Facilitate options for customers and visitors.</li> <li>2.3 Effective relationships with local businesses.</li> </ul>
<b>3. Built Environment</b>	
Goal: “Perpetual character and inviting, accessible and connected amenities”	<ul style="list-style-type: none"> <li>3.1 Perpetual character of Peppermint Grove.</li> <li>3.2 Inviting, accessible and connected Shire.</li> </ul>
<b>4. Natural Environment</b>	
Goal: “Preserved natural environment and minimised environmental impact”	<ul style="list-style-type: none"> <li>4.1 Protect and enhance Peppermint Grove’s natural environment and biodiversity.</li> <li>4.2 Maintain a clean, healthy and sustainable environment.</li> <li>4.3 Protect our natural resources for future generations.</li> </ul>
<b>5. Governance</b>	
Goal: “Aligned and accountable Council and Community Leadership”	<ul style="list-style-type: none"> <li>5.1 Provide accountable and transparent leadership.</li> <li>5.2 Engage, communicate and consult with our community and stakeholders.</li> <li>5.3 Advocate to reflect the community’s Vision.</li> <li>5.4 Sustainable and optimal use of Shire resources.</li> </ul>

# 2021–2025 Corporate Business Plan

The Corporate Business Plan outlines the Shire's key priorities and actions for a 4-year period.

The plan is informed by the Strategic Community Plan and aims to integrate the community's aspirations into the Shire's operations.

The Strategic Community Plan and the Corporate Business Plan form part of the WA Governments Integrated Planning and Reporting Framework. The 2022–2023 Annual Report provides information on the activities and projects that have been undertaken to achieve the objectives contained in the 2021–2025 Corporate Business Plan.





# The Grove Library and Community Centre 2022–2023

Patrons have returned to the library in pre-pandemic numbers. The increase in library users has brought about a steady rise in the usage of both the Junior and Adult collections, giving The Grove Library a 11% increase across the total loans of physical items in the year. This has been achieved by the library staff's tireless promotion of the collections and services to local parents, schools and older residents.

The Youth Services Co-ordinator continues to work closely with the child health nurses to engage the new and younger parents to encourage the use of the resources that the library makes available to them.

There continues to be a decline in the usage of older formats such as CD audio books and DVD movies, as patrons move away from older formats and on to digital apps such as Borrowbox (E-Audio) and Kanopy (Video Streaming).

- Book loans increased by 11% to 232,071 with the use of E-Services staying steady at 38,000 loans, or around 16% of total loans.
- The series of classical music concerts, the biannual Grove Classics, continued to be well supported by the local community with an average of 80 attendees per concert.

- Seven book groups and one film group held their regular meetings at The Grove.
- Three exhibitions were conducted featuring local artists.
- Two book launches were held by local authors.

Kylie Howarth  
book launch



- The Community Centre hosts numerous community groups such as West Coast Community Centre Inc., Men’s and Women’s Probus Clubs, and U3A, which provide a wide range of recreational and social programs for local residents. Attendance for programs and events in the community centre was 13,049.

## Library Services to Children and Students

- The Baby Rhyme Time sessions continued in 2022–2023, with all six weekly sessions now attended at maximum capacity. These sessions continued through the school holidays. A total of 238 sessions were run with an attendance of approximately 13,000 toddlers and parents.
- The Youth Services Librarian visited every school, kindergarten and playgroup in the Shire throughout the year.
- 146,756 children’s books were loaned an increase of 13.5% on the previous year.
- 805 students from local schools came to the library for Children’s Book Week, with an additional 728 students attending school outreach events.
- Turning Points in History for 9–12 year olds. This series continued through 2022–2023 covering historical events not covered by current school curriculums. Attendance ranges from 15–20 students for each session.

Right: From the exhibition ‘Surfing the Western Suburbs’ — photo of Glen Smith, Cliff Hills, Rob Birch and Graham Booth in front of North Cottesloe surf club, 1960

Below: Audience enjoying a Grove Classics concert

## Community History

Sally Purser started in the role of Community History Librarian in August 2022 and has continued to build the profile of the Grove Community History Photographic and Archival record collections.

- There has been an up-tick in donations to the Collection from the public who are looking to digitally preserve and share their images safely with their families as well as The Grove.
- The photographic collection Look@me that houses 4500 images has been upgraded and improved to allow better access for the public when searching for images online.
- Community History logged more than 300 family history and property inquiries in person or via email during the last year.
- Working with the Cottesloe Long Board Club, the exhibition ‘Surfing the Western Suburbs’ proved to be a great success and culminated in a storytelling night at The Grove attended by over 80 guests.





- The Community History Librarian continues to manage a group of volunteers to assist with the volume of materials to be digitised.
- Sections of the collection have been highlighted through a series of photographic exhibitions held in the library main hall.

## Library E-Service

There has been increased demand for digital literacy and tech help services.

- Regular Friday drop-in tech sessions continued.
- Additional appointments have been provided on Tuesdays and Thursdays for tech sessions to help with digital literacy, electronic library services and government services.
- There has been post-pandemic decline in the use of E-Books, compensated for by a sharp increase in the use of Audio Books as the popularity of the format continues to rise.
- The Library Managed Service agreement was put to tender, and a new vendor selected. All computers and IT systems were upgraded to cloud-based solutions, which resulted in the Shire and Library having a shared environment.
- All public computers have switched to cloud-based versions of third-party software packages.
- The Library management System, *Spydus*, received a major upgrade to the latest version.



From top: From the exhibition 'Surfing the Western Suburbs' — Ian 'Mitch' Mitchell at Cottesloe in 1966; Stewart Farley conducting Storytime at Cottesloe Primary which was celebrating 125 years; and Storytime at the River at Manners Hill Park Heritage pavilion





# Corporate Services 2022–2023

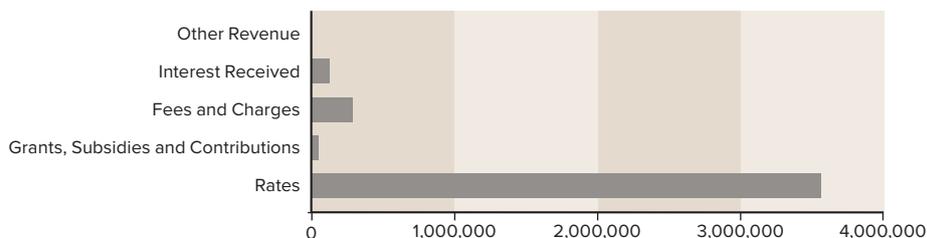
## Finance Statistics

### Revenue

The Shire of Peppermint Grove had a total revenue of \$4.096m for the 2022–2023 financial year.

The Shire does not receive much in the way of grants and relies heavily on Rates revenue to fund the various activities of the Shire. Rates revenue accounted for 88% of the total revenue for 2022–2023. Fees and Charges accounted for 7%, Interest Received accounted for 3%, Grants, Subsidies and Contributions accounted for 1.4% and Other Revenue accounted for 0.6% of total revenue.

### Total Revenue

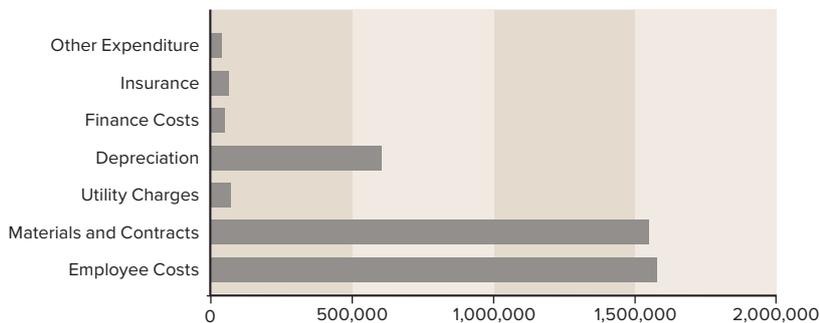


### Operating Expenditure

In order to maintain the high level of service expected by the residents of Peppermint Grove, the Shire has to incur significant expenditure, totalling \$3.958m for the 2022–2023 financial year.

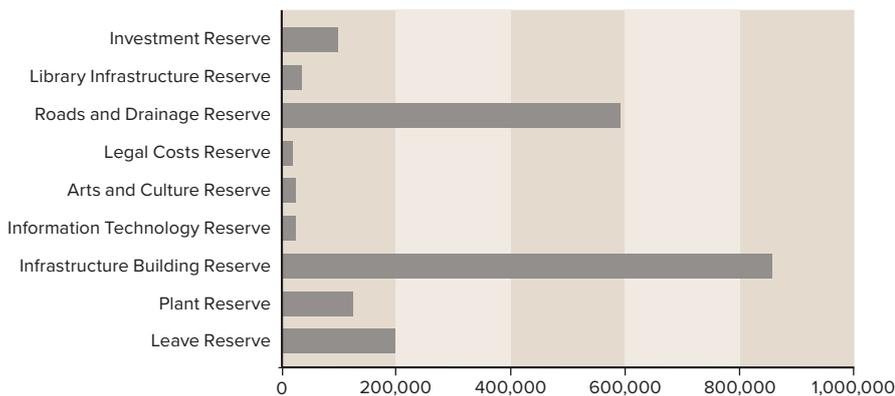


It is broken down as such: Employee Costs 40%, Materials and Contracts 39%, Depreciation 15% (depreciation gets written back in the calculation of the Shire's surplus as it is not a cash item), Utility Charges 2% and other expenses 4%.



### Reserve Funds

The Shire transferred a total of \$332,521 to Reserves and an amount of \$15,165 from Reserves for the financial year 2022–2023. Included in the transfers to Reserves was an amount of \$114,085 to the Infrastructure Building Reserve and the creation of a new Reserve called the Investment Reserve with a transfer of \$100,000. This has resulted in the total Reserves balance being \$1,988,559.

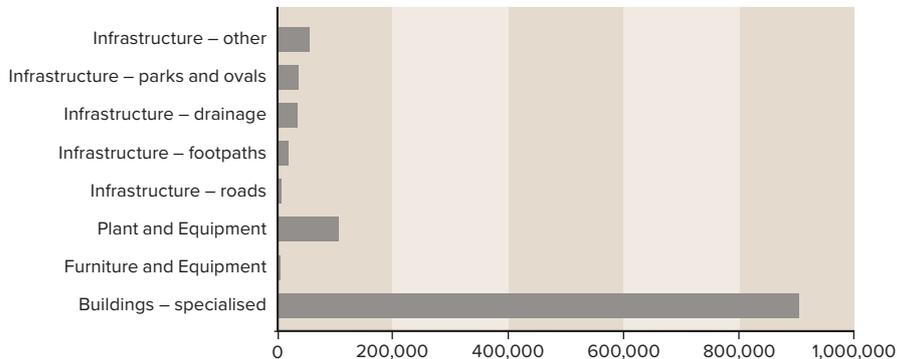


### Loan Liability

The Shire has one loan which was previously raised for The Grove facility. The Shire has been servicing the loan since March 2010 at an interest rate of 6.9% per annum and it is due to be paid off in December 2034. The balance at 30 June 2023 is \$654,693.

## Purchase of Fixed Assets

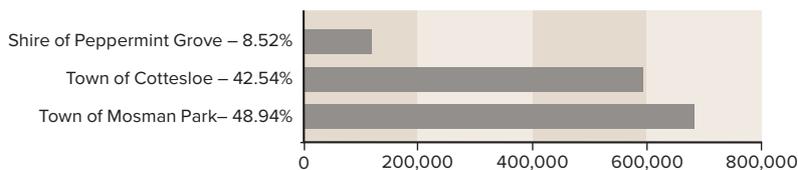
The Shire purchased fixed assets in the amount of \$1,156,596 for the financial year 2022–2023.



## Joint Arrangements

The Shire continues to manage the Grove Library on behalf of the Towns of Mosman Park and Cottesloe and the Shire of Peppermint Grove.

The Shire currently has a share of 8.52% in this arrangement, based on the current population. For the financial year the Shire contributed \$119,144 to the running of the Grove Library.



## Investment in Associates

The Shire has a 3.69% investment in Western Metropolitan Regional Council (WMRC), together with the Towns of Mosman Park, Cottesloe and Claremont and the City of Subiaco.

The WMRC provides waste and recycling services to its member and participating Councils. At 30 June 2023 the value of the Shire's investment was \$121,015 (2021–2022 \$109,376).

## Operating Surplus

The Shire achieved an Operating Surplus of \$526,882 (Budget \$30,295) for the financial year 2022–2023.

## Audit

The audit of the Shire was completed in October 2023 and an unqualified Audit Report issued on 6 December 2023. There were no significant findings identified.

The Financial Report for the year ended 30 June 2023 follows at the end of the Annual Report.





Protect and enhance  
Peppermint Grove's  
natural environment  
and biodiversity...





## Community Services

The aim of Council's Community Services is to bring people together, for them to engage through events and workshops, and provide opportunities to participate with other local governments. Also, for organisations to deliver community programs, support for community groups, senior care, networking, advice and skills workshops and to generally improve the quality of life of Peppermint Grove residents.

During 2022–2023, Council were able to support various community events as listed below.

## Community Events

### Carols by Candlelight 2022

The Shire's annual Carols by Candlelight was once again held at Manners Hill Park on Sunday 11th December 2022 and was jointly led by The Mighty Camelot Choir and Balga Community Band. This event always proves to be popular, attracting approximately 500 people in 2022. The occasion provides an opportunity for people to catch up, it unites local residents, friends and family.

As has been the tradition for over twenty years the Shire supports The Salvation Army Christmas Appeal and all proceeds raised on



Carols by Candlelight crowds with Presbyterian Ladies' College and Scotch College Pipers

the night are given to the Balga Early Learning Centre. The centre supports underprivileged children as well as struggling families at Christmas who are in desperate need of assistance. This year our volunteers went above and beyond to encourage a multitude of local businesses to donate fabulous prizes to this worthy cause. Their efforts paid off ten-fold, resulting in the most money to date being raised at this event, with an impressive figure of \$5839.85 from selling raffle tickets and song books.



From top: Wadumbah Noongar Dance Group; and Tony and Gwenyth Lennon with Shire President Rachel Thomas and Dr. Sandy Chong

## Australia Day 26th January 2023

Each year the Combined Councils of the Shire of Peppermint Grove and Towns of Cottesloe and Mosman Park join together for this event. For 2023, the Town of Cottesloe hosted the day on the main lawn of Cottesloe Civic Centre, and the location and weather were perfect.

The event was attended by approximately 200 people and prior to the proceedings commencing there was a Smoking Ceremony for those who wanted to participate in the experience. Welcome to Country and introduction was given by Whadjuk/Ballardong Elder Freda Ogilvie and Aboriginal paintings were on display created by Japingka Art. The entertainment was provided by the closely related family of the Wadumbah Noongar Dance Group who were extremely engaging, and everyone listened to the female vocal harmony of the A Cappella West Chorus who were fantastic. There was a Citizenship Ceremony welcoming 17 new citizens to the community which included Affirmation Ceremonies. Seven Citizen of the Year Awards were presented across the three councils and the community enjoyed a free sausage sizzle and refreshments afterwards.



Left: Australia Day 2023—the audience showing their appreciation

Below: A Cappella West Chorus performing

“...to bring people together...”

Dr. Sandy Chong, Australia Day Ambassador for 2023, gave the Australia Day Address. Shire President Rachel Thomas, together with Dr. Sandy Chong, presented Anthony and Gwenyth Lennon with a joint award for Community Citizen of the Year. Tony and Gwenyth have been instrumental in helping to enrich the lives of Peppermint Grove residents, as well as neighbouring communities, through their extensive philanthropic support of local arts organisations. In turn, the arts organisations offer opportunities for artists of excellence to showcase their works to established and emerging audiences.

Tony and Gwenyth established the Lennon Family Charitable Fund in 2006, and together have sought to identify opportunities to assist various local, state and national organisations, charities, groups and individuals through their benevolent endeavours. They have been involved in many, many philanthropic and community-based activities.

As patrons of Cappuccino Concerts, they have committed their combined energies to ensuring the emergence, growth and success of this concert series in Peppermint Grove, including special benefit concerts.





Shire President Rachel Thomas, together with Dr. Sandy Chong, also awarded the Active Citizenship – Community Group Award of the Year to Cottesloe Primary School P&C for their 125th Anniversary Fair.

In 1897 Cottesloe Primary School opened its doors to 30 students. Fast forward to today and Cottesloe Primary School has 340 students and, in November 2022, celebrated its 125th Anniversary with an exciting community event which recognised the school's heritage and looked forward to the future.

The Anniversary Fair included great entertainment, a sideshow alley, a wide range of internal and external stalls, incredible rides, an archive section celebrating the history of the school, a dedicated area for young children—and for the adults, fabulous food and an open bar.

To honour this significant milestone for the school was a stunning centrepiece—an art installation by parent and Perth artist Melanie Gray. The installation consisted of a large flock of 1,000 origami seagulls all flying towards the same point on 196 strings from 10 anchors across 3 trees. The planning and installation was 6 months in the making.

From top: The stunning centrepiece, a flock of 1,000 origami seagulls at Cottesloe Primary School; and Shire President Rachel Thomas with Graham and Anna representing Cottesloe Primary School and Dr. Sandy Chong

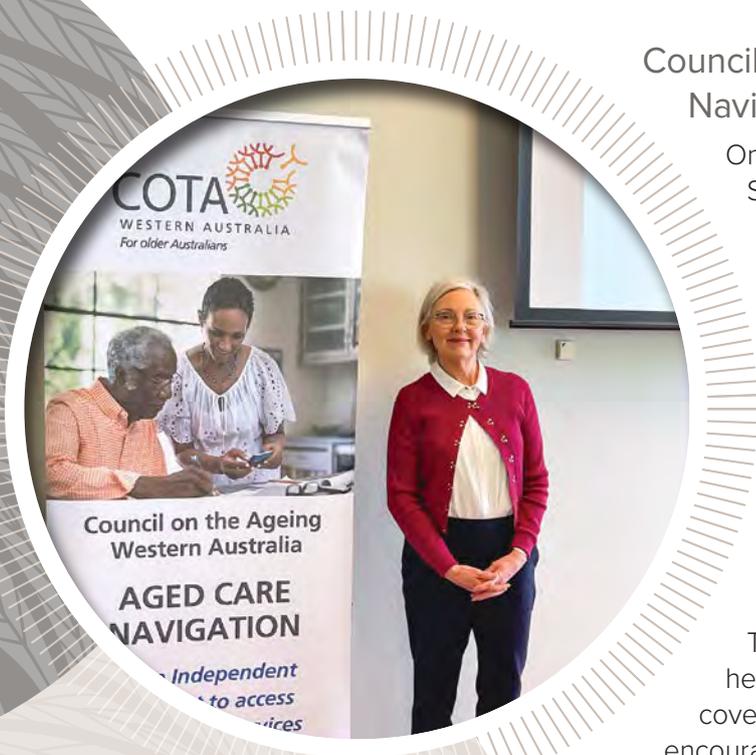
## Seniors' Morning Tea 2022

During Seniors' Week 2022 the Shire of Peppermint Grove, in collaboration with the Towns of Cottesloe and Mosman Park, held the annual Seniors' Morning Tea on Monday November 8th at Mosman Park Bowling Club, a location which offered magnificent views over the Swan River.

The morning acknowledges seniors and provides an opportunity to show our appreciation for their valued contribution to the community. NOSH were hired for the catering and Hayley Antipas was welcomed from Attuned Health. Hayley played guitar and sang some familiar songs with our audience. Students from Iona Presentation College attended and were a huge help, accompanying our seniors to their seats as well as serving tea and coffee throughout the morning. The fabulous Beehive Montessori Choir performed as the main entertainment and they were a huge hit with our seniors. The Morning Tea wouldn't have been quite the same without our favoured spot prizes. This year's prizes included a generous \$150 gift card donated by Woolworths Cottesloe, a wonderful gardening hamper kindly donated by Bunnings Claremont and five beautiful plants in self-watering pots as spot prizes.

Top: The Beehive Montessori Choir sing at the Seniors' Morning Tea  
Right and below: Some of the seniors enjoying the entertainment as well as the sandwiches, petit fours and spot prizes





Margaret, our presenter for the morning from COTA

“...acknowledge seniors and provide an opportunity to show our appreciation for their valued contribution to the community...”

## Council on the Ageing (COTA): Navigating the Aged Care System

On Tuesday 27th September 2022, the Shire welcomed Margaret, a Project Support Officer from COTA, who spoke to some of our Seniors and delivered a clear, knowledgeable introduction of the Aged Care System.

After the talk there was a Q&A session where individuals were able to ask Margaret’s advice and direction on certain areas they found challenging, as well as the best ways of approaching situations of which they were unsure.

There were also several extremely helpful printed guides at hand which covered a variety of topics. Attendees were encouraged to take some away with them and read at their leisure.

Topics included:

- Supporting you to Live at Home
- Steps to enter an Aged Care Home
- Your guide to Home Care Package Services
- At Home Guide
- Interruptions to Daily Living Guide
- Understanding the Mistreatment of Older People
- The Goodbye Guide.

## Sustainability

### Wardrobe Refresh for Adults

The Shire remains supportive of the work done by the Western Metropolitan Regional Council (WMRC) including the courses that are run at The Grove each year. In September 2022 the Shire continued to create a sense of community by running a Wardrobe Refresh for adults which was hugely successful.

Clothing swaps are a great way to exchange items you no longer require for items you like or need. They promote slow versus fast fashion and are an environmentally friendly reuse strategy that helps reduce our environmental footprint while supporting a circular economy.

The manufacturing of textiles has harsh impacts on the environment, such as the disposal of large amounts of chemicals, resulting in contamination of water resources or other natural resources that are essential to both human and animal life.

From top: Eager participants at the Kids Wardrobe Refresh and the Adult Wardrobe Refresh; and the Good Sammy's donation promotion



## Wardrobe Refresh for Kids

WMRC combined with the Shire and held the first Wardrobe Refresh for Kids on Sunday 19th February 2023. The two-hour clothes exchange was a success with 38% of the children's clothing brought into the Community Room being taken to be reused, with the remaining balance donated to ParaQuad Industries.

## Peppermint Grove residents support Good Sammy

The Shire of Peppermint Grove participated in a successful donation collection trial by iconic WA disability employment and training provider Good Sammy.

The trial saw Good Sammy collect donations of clothing and other quality goods directly from households in our community. Good Sammy employees and volunteers delivered donation drive fliers and collection bags to homes across the Shire in November 2022, and returned to collect the generous donations the following week.

Donations were taken to Good Sammy's recycling facility for sorting to identify items that could be sold in their numerous Op Shops as well as their Online Store to help raise funds to support Western Australians with disability.

An average of 10.1kg of donations was collected from each participating household. Amongst the goods donated were high quality suits, office wear, winter clothing, handbags, jewellery and shoes. These donations will help the environment as much as they will help Good Sammy.

Through the eventual purchase and reuse of these donated items (rather than people buying equivalent items brand new) it will prevent 11,100 kg of carbon dioxide being produced!



**Good Sammy**  
a better future

**Donating to Good Sammy just got easier!**

- 1 Place your pre-loved clothing, accessories and shoes in the yellow bag and tie it up.
- 2 On **Monday 28 November**, put your filled bag near your letter box **before 8am** and Good Sammy will collect it.

**Please only donate quality items, nothing ripped or stained.**

Good Sammy has 26 charity op shops across Western Australia. These stores help employ and train people with disability.

Visit [goodsammy.com.au](https://goodsammy.com.au) or call **9463 0500** for more information.



# Development Services 2022–2023

## Services and Staffing

The business activity area combines Urban Planning, Building Regulation and Asset Management, and Environmental Health and Ranger Services. Development Services reporting and administration is undertaken by two full-time technical staff. For much of the reporting period a graduate urban planner was additionally employed on a casual basis to undertake project work and to provide administrative assistance.

Regulatory services are provided in accordance with Federal and State legislation and are informed by a diverse regulatory framework that includes local laws, technical standards, the Local Planning Scheme, and suite of local planning policies.

The Shire has a number of Service Agreements with other local government authorities to fulfil statutory requirements as follows:

- Town of Cottesloe – Environmental Health and Rangers
- City of Nedlands – Building Certification and Compliance
- City of Nedlands – Swimming Pool Compliance.

## Continuous Improvement

During the 2022–2023 reporting period implementation of an operational review of the business activity area commenced.

Key focus areas and outputs have included:

- Service Agreement performance, tracking and oversight.
- Shire website and documentation updates including application forms, letter and permit templates.
- Planning and building approval conditions and advice notes updated.
- Compliance and enforcement activities reviewed and integration with the Fines Enforcement Registry (FER) eCourts Portal.

“Regulatory services are provided in accordance with Federal and State legislation and are informed by a diverse regulatory framework...”

Opposite page: 37 Leake Street an example of conservation and additions completed in 2023

## Revenue

Notwithstanding that revenue generation is not a driver of the services provided, the principles of cost recovery is a key consideration for determining many of the non-statutory fees and charges. Development Services fees and charges are reviewed prior to the commencement of each financial year to ensure fees and charges reflect the time taken and disbursement costs for the services we provide. In the 2022–2023 financial year Development Services generated \$98,303.20 in total revenue.

## Urban Planning

### Development Trends

The Shire predominantly comprises low density residential land containing single detached houses. Higher density residential development including multiple and grouped dwellings are focused along, or in close proximity, to Stirling Highway. Commercial and civic areas are also focused on Stirling Highway and include the Grove Civic Precinct, and Cottesloe Central shopping centre.

In 2022–2023 the COVID recovery trend was impacted by the escalation of building material costs and the availability of tradespeople. Nonetheless, building activity, particularly notable along The Esplanade, continues to be a feature of the Shire. Subdivision and restructuring or amalgamation of titles remained limited. Redevelopment of heritage listed places continues to result in innovative re-thinking of how an older style house may be refreshed to give it contemporary appeal. Commercial development and associated works were generally limited to internal alterations, signage, and maintenance activities.

Urban infill development and increased residential densities in neighbouring local government areas has resulted in increased pressure on local roads and rights-of-way.

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From top: 32 The Esplanade is an example of contemporary building construction along The Esplanade; and Cottesloe Touchless Car Wash an example of commercial building work



Determination of major development through the development assessment panel process and subdivision are processes controlled by the Western Australian Planning Commission (WAPC). Although the Shire provides comment to the WAPC on subdivision applications the advice is not necessarily adopted in full.

The Shire continues to work with developers to minimise the impact of subdivision to other property owners; however, the Shire accepts that the governance around subdivision and infill development are ultimately the responsibility of the WAPC in their remit as decision maker.

### Planning Applications and Deemed-to-Comply Checks

Due to their scale and complexity most planning applications for residential development seek to vary design requirements of the local planning policy framework and/or the Residential Design Codes of Western Australia (R-Codes) and/or involved a property on the Shire's Municipal Heritage List. A high degree of specialised design is typically required for projects to fully satisfy the Shire

Policies and strategy. As such, many planning applications are determined at Council Meetings rather than issued under delegated authority.

The Shire continues to promote pre-lodgement discussions for development applications to identify site constraints and variations to the local planning policy framework early in the assessment process. Such discussions allow plans to be refined, improved design outcomes, and reduces the likelihood of decisions being reviewed at the State Administrative Tribunal. Acceptance of planning decisions results in downstream efficiencies in the issuance of Building Permits and commencement of building works.

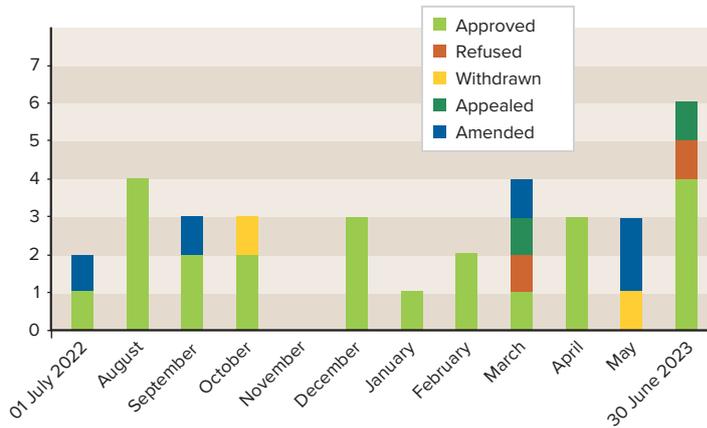
For the 2022–2023 reporting period the Shire determined 27 Planning Applications representing over \$33.8m in estimated construction costs and generating \$57,060.75 in revenue. Additionally, five planning approvals were amended in the reporting period.

Seven Deemed-to-Comply checks that assess the compliance of a proposed development with the R-Codes and local planning policy framework were also performed.



45 Irvine Street is an example of innovative redevelopment

“... building activity, particularly notable along The Esplanade, continues to be a feature of the Shire ...”



Planning applications determined by month

## Cottesloe Village Local Structure Plan

The Cottesloe Village activity centre on Stirling Highway is the community hub for shopping, dining, and leisure experiences. The centre has grown and adapted to lifestyle changes over the past 100 years. The centre is currently transitioning towards larger scale mixed use developments that will deliver housing diversity, increased density, and vibrancy. In August 2019 the Shire joined with the Town of Cottesloe to initiate research to determine how best to reinvigorate the Cottesloe Village and improve resilience.

In August 2021 the Government introduced *State Planning Policy 7.2 – Precinct Design* to guide the planning of precincts. To comply with this policy more detailed investigation, community consultation and reporting was necessary. The finalisation of a precinct structure plan will provide design guidance for the centre overall and inform a future Local Planning Strategy, and amendments to the Local Planning Scheme and local planning policies. The design guidelines will seek to retain our local character, whilst encouraging investment to update buildings, facilities, and service offerings.

The Cottesloe Village project will set the scene for what will be a major visioning and urban revitalisation project, as well as inform the future review of the Shire’s Local Planning Strategy and amendments to the Local Planning Scheme.

The completed research has identified several areas for improvement including:

- Improved offering of niche goods and services.
- Focus on high quality of experiences and places (design and services).
- Upgrades to infrastructure and buildings to connect with the railway station.
- Maintaining the scale and human appeal of buildings and spaces.
- Calming highway traffic—better connection by encouraging local walking and cycling and access for all ages and abilities.
- Making decisions which shape Cottesloe Village as a local place which appeals to locals and visitors who appreciate our values and an attractive natural setting.

Through the development of a responsive local planning policy framework and engagement with the private sector and other levels of government and their agencies the Shire is optimistic that the quality and vitality of the Cottesloe Village will improve.

Our challenge will be to work together to facilitate sustainable development that will reinvigorate the centre and its setting for the next 100 years.

“ ...to facilitate sustainable development that will reinvigorate the centre...”

## State Government Planning Reforms

The Government planning reform agenda advocates planning reform to 'cut red tape'. COVID-initiated reforms are being sought to be permanently implemented and broadened. The Government's Planning Reform agenda has resulted in legislative changes and amendments to policy and practice for which Shire staff are required to contribute to consultative processes, attend workshops, and provide advice to the community and developers.

Key reforms for which Development Services staff have participated in the consultation process have included:

- The proposed introduction of the Special Matters Development Assessment Panel (SMDAP) to assess development applications of state significance.
- Consultation pertaining to the *Aboriginal Cultural Heritage Act 2021*.
- Consultation pertaining to the amended *Residential Design Codes Volume 2 – Apartments*.

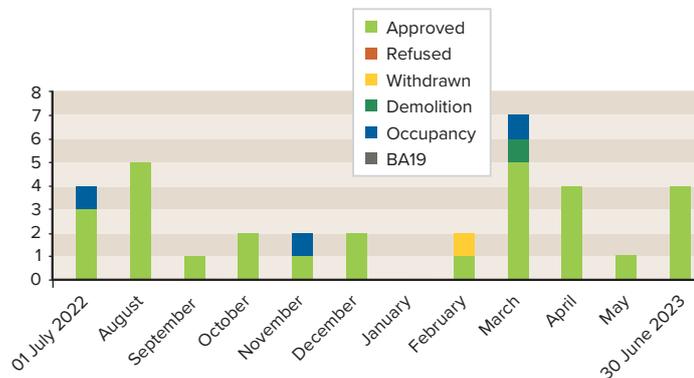
Whilst the Shire accepts the reform agenda it is obligated to work with the Western Australian Local Government Association and other stakeholders to ensure that due regard is given to the local planning policy framework and local government decision-making powers are retained as far as practical.

## Building Regulation and Asset Management

### Building Applications

The majority of building applications lodged to the Shire are certified by private building surveyors (certified applications). Shire staff have focused on implemented practices and procedures to ensure building applications better align with their respective planning approvals, and that building works are supported by construction management plans that address amenity issues including traffic management.

For the 2022–2023 reporting period the Shire issued 35 Building Permits, representing \$18,540,591 million in construction costs.



Building applications determined by month



A total of \$37,012 in revenue was generated, excluding the Building Services Levy and Building and Construction Industry Training Fund (BCITF) levy component. Revenue collected from the BCITF levy goes back to the industry to support training and skills development.

The Shire and swimming pool owners have a legal obligation to ascertain and ensure that barriers are compliant. Under our Service Agreement, 72 swimming pools were inspected by the City of Nedlands to ensure compliant pool barriers are in place as part of the four-year inspection cycle. Of these inspections 46% of barriers were compliant, 36% were non-compliant, and access was not granted for 18% of properties.

## Plan Searches

For the 2022–2023 reporting period Development Services performed 22 plan searches that generated \$2,230 in application and processing fees.

The digitisation of the Shire’s 636 property files commenced in February 2023 and is anticipated to conclude in 2024. Digitisation will preserve the quality of historical records and expedite the delivery of plan search applications. The project is scheduled to be completed in the 2023–2024 financial year.

## Asset Management

The Shire manages the Grove Centre which includes a library, community centre rooms, café, Shire offices and parking station and civic gardens. The building and grounds have been progressively upgraded to maintain a high standard of amenity and safety for public use. The incremental replacement and repair of timber decking has commenced with the decking adjacent to the café replaced in June 2023.

Service agreements for building maintenance activities are continually reviewed to ensure they are cost competitive and maintain the performance of building assets and systems.



# Environmental Health and Ranger Services

## Food Premises Inspections

Under our Service Agreement with the Town of Cottesloe, Development Services administer duties under the *Food Act 2008*. The objectives of the *Food Act 2008* are to ensure food for sale is both safe and suitable for human consumption, to prevent misleading conduct in connection with the sale of food, and to apply the *Food Standards Code*.

Food premises must be registered and are routinely inspected with the frequency of inspections reflecting their risk classification. Health officers from the Town of Cottesloe may issue Improvement Notices where standards pertaining to the handling and storage of food, equipment, or transportation is not demonstrated.

For the 2022–2023 reporting period 23 food premises licences were issued totalling \$9,175.

## Liquor Licensing

Development Services is responsible for processing Section 39 and Section 40 applications under the *Liquor Control Act 1988*.

A Section 39 Certificate is issued by the Town of Cottesloe under the Service Agreement and states whether the premise, or the proposed premise complies with the *Health Act 1911* and the *Food Act 2008*.

A Section 40 Certificate is issued by Development Services and states whether the proposed use of the premises is consistent with the current planning approval affecting the property.

## Noise Management

Noise limits are regulated under the *Environmental Protection (Noise) Regulations 1997* and inform permissible construction hours stipulated by Planning Permits, Demolition Permits and Building Permits. It is not always practical for some construction and maintenance activities to be conducted within usual hours due to the need to shut down power or close roads and footpaths. Shire approval must be obtained for out of hours works, or for those that exceed permitted noise levels.

Development Services assess Construction Management Plans including Noise Management Plans and, in conjunction with Infrastructure Services, Traffic Management Plans for construction and maintenance works outside of permitted hours. Proponents must notify noise sensitive premises, such as residences, by way of a letter drop the nature and timing of works for which noise levels may be exceeded.



## Public Health Plan

Local Government is the closest level of Government to the community and provides a significant contribution to public health and mental wellbeing of the community.

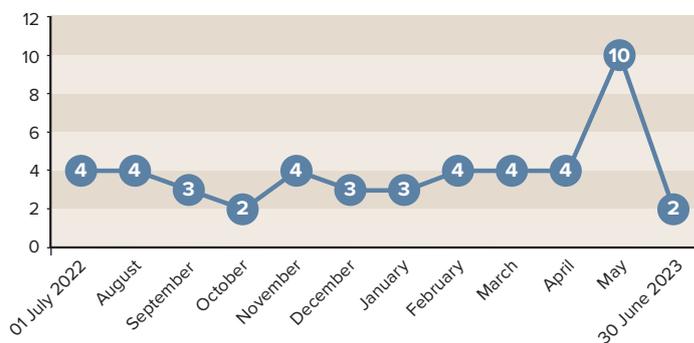
The Government introduced the *Public Health Act 2016* for Western Australia which requires Local Governments to develop local public health plans.

These plans provide the strategic directions focusing on prevention, health promotion and health protection strategies that aim to prevent disease, illness, injury, disability, and premature death in Western Australia. The Shire has collaborated with the Town of Mosman Park who share the same Census data collection area to prepare a Community Health Plan that will be completed in late 2023.

## Parking Control

Under our Service Agreement the Town of Cottesloe provides parking inspection and animal control functions to the Shire. Whilst compliance is always encouraged, enforcement is necessary where non-compliance is observed, or otherwise brought to the Shire's attention. For the 2022–2023 reporting period 47 parking infringements were issued totalling \$4,620.

Residential Parking Permits are available to residents with street frontages subject to parking restrictions, such as those to control parking around Presbyterian Ladies' College (PLC) and Cottesloe Primary School and in close proximity to commercial premises along Stirling Highway.



Parking infringements by month



## Animal Control

All cats and dogs must be registered.

There were 52 cats and 253 dogs registered in the Shire on 10th September 2023.

The *Cat Act 2011* is about responsible pet ownership; reducing the number of unwanted cats in the community and reducing the number that are euthanised each year. All cats must be sterilised/desexed before they reach six months.

The *Dog Act 1976* addresses the control and registration of dogs, the ownership and keeping of dogs, and the obligations and rights of dog owners and others. All dogs must be registered before they reach three months of age.

The registration year commences on the 1st of November each year and expires on 31st October the following year. For the 2022–2023 reporting period cat registrations totalled \$332.50 and dog registration totalled \$4,150.



# Infrastructure Management 2022–2023

The ongoing maintenance and renewal of the Shire’s assets was a priority for the Infrastructure team in 2022/2023.

Some key achievements include:

## Street Furniture Renewal Project

All the park benches, seats, and picnic settings were renewed with locally designed and manufactured street furniture. These durable and attractive products should give many years of service to people enjoying the beautiful riverside parks and recreational areas of Peppermint Grove.

The renewal of the Shire’s street furniture was made possible with a Federal Government grant through the Local Roads and Community Infrastructure Program.

## Manners Hill Park bollard replacements

The old treated pine bollards in Manners Hill were replaced with new modern units. These attractive and durable bollards are Australian manufactured from recycled materials and will give many years of maintenance-free service.



## Kubota zero-turn mower

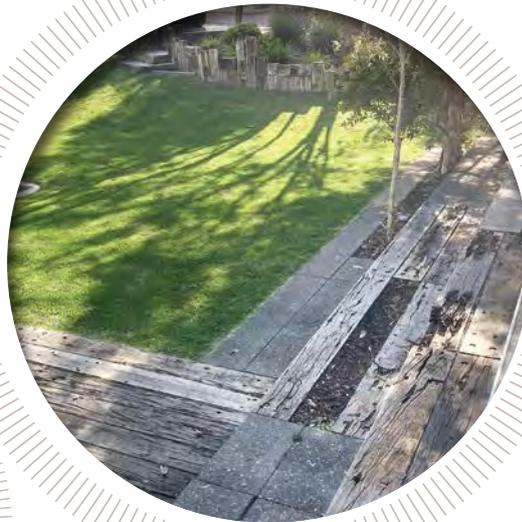
As part of the Shire's Asset Management Plan, the old John-Deere mower was replaced with a new 'zero-turn' Kubota ZG222. This versatile and highly manoeuvrable machine has proven to be a real asset to the team and delivers an excellent finish.



## Street Trees

The Shire's tree maintenance and replacement program continued resulting in many new Peppermint and Tuart trees being planted on verges and in parks throughout the area. This ongoing process will ensure that Peppermint Grove's beautiful streetscapes will continue to be enjoyed for many years to come.





## Shire Administration Building and Grove Library

Work continued on landscaping the grounds of the Shire's Administration Building and Grove Library.

### Turf replacement

Manners Hill Park and Keanes Point Reserve had sections of damaged and compacted turf replaced with new roll-on Kikuyu.

### Drainage Improvements and Maintenance

Work continued on cleaning and maintaining the Shire's storm water drainage system. New grates and pits are being installed on an ongoing basis with a focus on laneways.

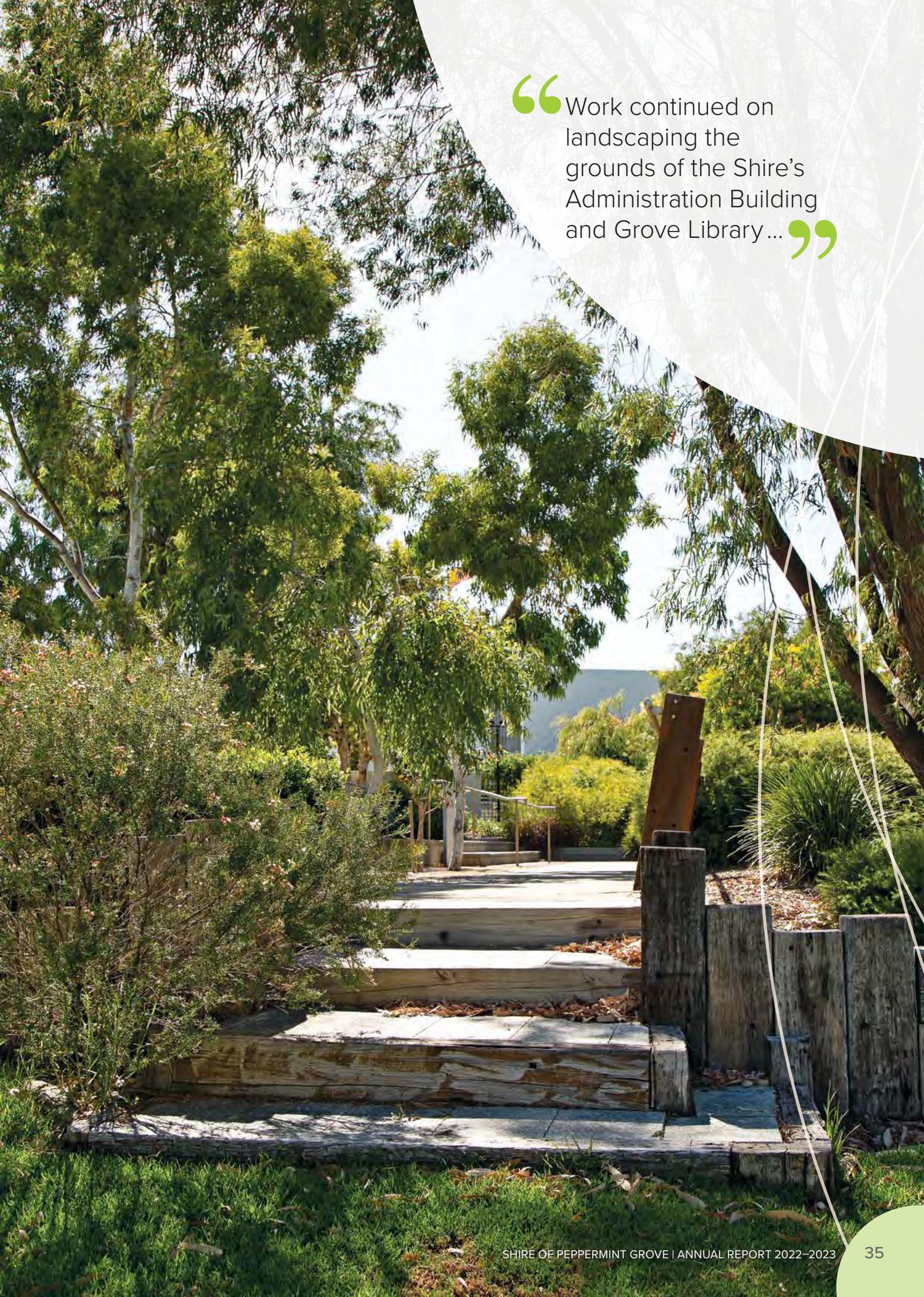
### Footpath maintenance

The footpath maintenance and replacement program continued with damaged sections replaced.

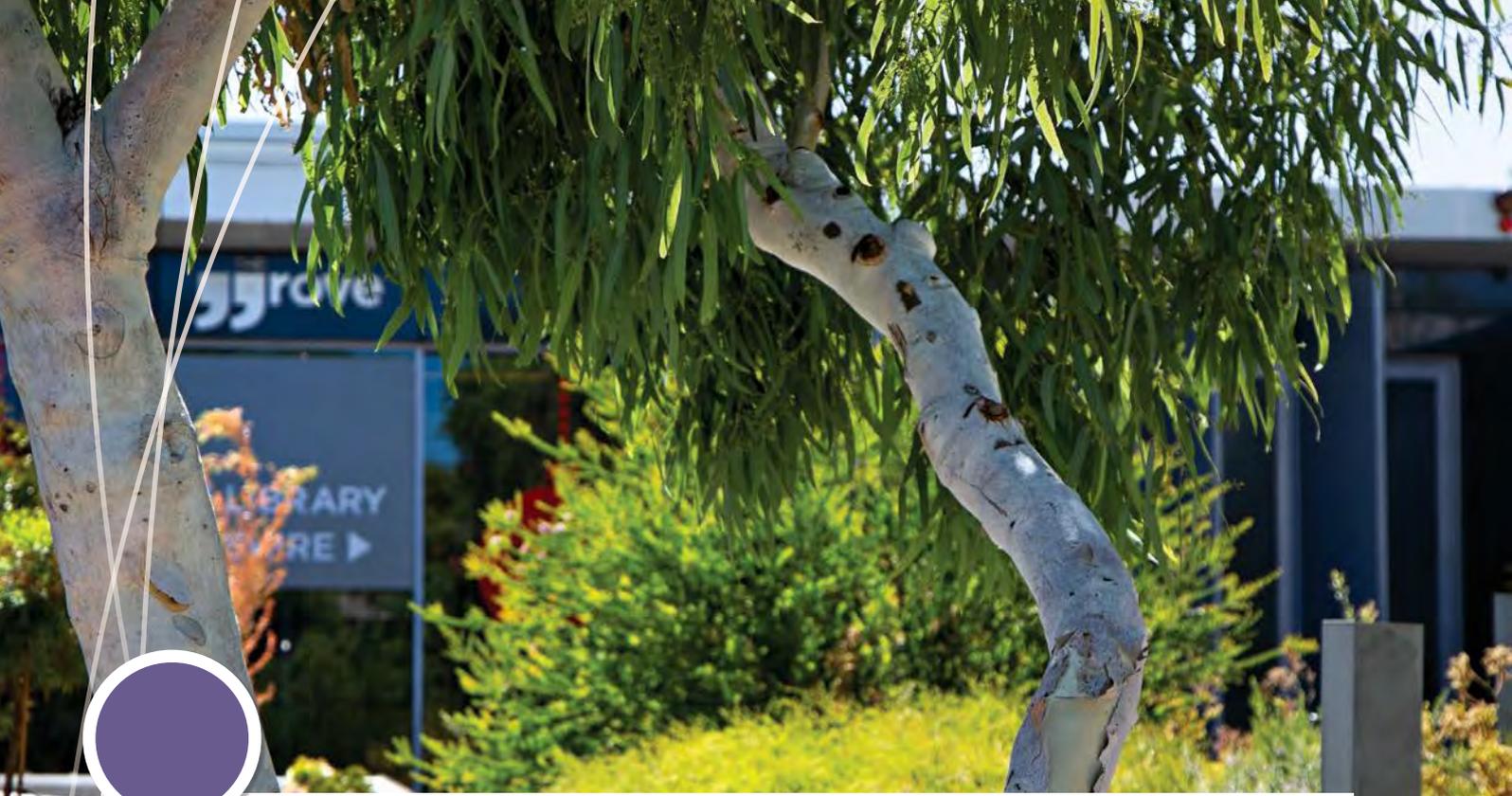
### Right of way maintenance

All the unpaved Rights of Way are being systematically tidied and re-sheeted with recycled road profilings.





“Work continued on landscaping the grounds of the Shire’s Administration Building and Grove Library...”



## Governance 2022–2023



### Recordkeeping Plan

The Shire is committed to the reliable and systematic management of government records in accordance with legislative requirements outlined in the *State Records Act 2000* and best practice standards identified ISO 15489.

The Shire's record keeping plan was adopted in 2020. An annual compliance review is undertaken of the Shire's record keeping process and this is submitted to the State Records Office for their consideration.

### National Competition Policy

During 2022–2023 financial year, the Shire met its obligations with regard to National Competition Policy.

The Council of Australian Governments (COAG) entered into a number of agreements, collectively known as the National Competition Policy (NCP) in 1995. Local governments are affected mainly if they operate significant business activities which compete, or could compete, with private sector businesses. Local governments will also be affected where local laws affect competition.

## Competitive Neutrality

Competitive neutrality principles apply to any significant business activities conducted by, or under the control of, a local government that generates an income of \$200,000 or more in a financial year.

In the 2022–2023 financial year the Shire did not undertake any business activities that met this threshold.

## Structural Reform of Public Monopolies

The Shire of Peppermint Grove is not classified as a natural monopoly nor does it conduct any business activities that could be classified as public monopolies.

## Equal Employment Opportunity (EEO) Management Plan

The Shire developed a Management Plan in accordance with Part IX of the *Equal Opportunity Act 1984* and it is aligned with the Director of Equal Opportunity in Public Employment's EEO and Diversity Outcome Standards Framework.

An inclusive and accepting workplace has benefits for all employees. A diverse workforce will attract and retain quality employees, which translates into effective business decisions and effective service delivery.

Our Plan is the foundation for a working environment free from harassment and discrimination. Through the implementation of this Plan we will strive to build a workforce and supporting organisational culture that reflects the diversity of the greater community.

## Employee Remuneration 2022–2023

In accordance with s19(b) of the *Local Government (Administration) Regulation 1996*, the number of Shire employees entitled to an annual salary of \$130,000 or more during the 2022–2023 year were:

Salary Range	Number of Employees 2022–2023
\$130,000 to \$139,999	1
\$140,000 to \$149,999	
\$150,000 to \$159,999	1
\$160,000 to \$169,999	

## Freedom of Information

In accordance with sections 96 and 97 of the *Freedom of Information Act 1992*, the Shire is required to publish an annual Information Statement which details the process for applying for information under the Act.

The Shire received 1 application under the *Freedom of Information Act* in 2022–2023.



# “ Transparent and accountable Council and Community Leadership ... ”

## Disability and Access Inclusion Plan

The Shire’s Disability Access and Inclusion Plan (DAIP) was reviewed in 2022–2023 with the public invited to provide input into the plan. Seventeen submissions were received. Comment was sought from the Department of Communities (DoC) on the draft DAIP. The DoC confirmed that the review and consultation were well articulated and thorough.

The Shire continued to review its services and facilities to meet the needs of people with a disability, to ensure that they have the same opportunities, rights and responsibilities enjoyed by all others in the community.

The Access and Inclusion Plan (AIP) 2023–28 can be found on the Shire of Peppermint Grove’s website.

## Complaints Register

Breaches of the rules of conduct or a local law of the Shire by a Council member must be recorded in a register noting the outcome of the investigation of the complaint and the action subsequently taken.

The Shire reports that no complaints were received during 2022–2023 as defined under Section 5.105 of the *Local Government Act* of 1995.

## Public Interest Disclosures

The Shire of Peppermint Grove is committed to the aims and objectives of the *Public Interest Disclosure Act 2003* (PID Act). The PID Act recognises the value and importance of reporting as a means to identify and address wrongdoing.

We strongly support disclosures being made by employees about corrupt or other improper motives. We also strongly support contractors and members of the community making disclosures about corrupt or improper motives.

The *Public Interest Disclosure Act* aims to ensure openness and accountability of government. During 2022–2023, the Shire did not receive any disclosures.





# Financial Report

## for the year ended 30 June 2023

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The Shire of Peppermint Grove conducts the operations of a local government with the following community vision:

**A Shire valued for its heritage, sense of community and natural ambience.**

Principal place of business

**1 Leake Street, Peppermint Grove, Western Australia 6011**

# Certification of Financial Report

**SHIRE OF PEPPERMINT GROVE  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

*Local Government Act 1995  
Local Government (Financial Management) Regulations 1996*

**STATEMENT BY CEO**

The accompanying financial report of the Shire of Peppermint Grove has 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 2023 and the financial position as at 30 June 2023.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 5th day of December 2023



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Chief Executive Officer

Donald Burnett

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Name of Chief Executive Officer



# Statement of Comprehensive Income

for the year ended 30 June 2023

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
<b>Revenue</b>				
Rates	2(a),20	3,557,714	3,543,610	3,437,101
Grants, subsidies and contributions	2(a)	57,283	1,253,319	113,604
Fees and charges	2(a)	285,134	374,961	298,408
Interest revenue	2(a)	125,843	31,165	26,533
Other revenue	2(a)	16,188	7,442	12,135
		4,042,162	5,210,497	3,887,781
<b>Expenses</b>				
Employee costs	2(b)	(1,577,085)	(2,216,982)	(1,456,082)
Materials and contracts		(1,546,505)	(2,227,827)	(1,450,028)
Utility charges		(74,084)	(114,804)	(67,635)
Depreciation		(601,866)	(582,289)	(596,059)
Finance costs	2(b)	(51,298)	(53,192)	(54,375)
Insurance		(63,764)	(104,280)	(55,341)
Other expenditure	2(b)	(43,263)	(114,050)	(46,904)
		(3,957,865)	(5,413,424)	(3,726,424)
		84,297	(202,927)	161,357
Capital grants, subsidies and contributions	2(a)	880,000	0	187,493
Profit on asset disposals		40,854	28,725	21,165
Fair value adjustments to financial assets at fair value through profit or loss	4(a)	938	0	1,934
Share of net profit of associates accounted for using the equity method	18(c)	11,639	0	(10,669)
Loss on revaluation of land and buildings	6(a)	0	0	(646,241)
		933,431	28,725	(446,318)
<b>Net result for the period</b>		<b>1,017,728</b>	<b>(174,202)</b>	<b>(284,961)</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	13	2,733,657	0	1,321,239
<b>Total other comprehensive income for the period</b>	13	<b>2,733,657</b>	<b>0</b>	<b>1,321,239</b>
<b>Total comprehensive income for the period</b>		<b>3,751,385</b>	<b>(174,202)</b>	<b>1,036,278</b>

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

# Statement of Financial Position

as at 30 June 2023

	NOTE	2023	2022
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	2,550,422	2,361,797
Trade and other receivables	5	658,685	102,980
<b>TOTAL CURRENT ASSETS</b>		<b>3,209,107</b>	<b>2,464,777</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables	5	98,625	92,709
Other financial assets	4(a)	20,389	19,451
Investment in associate	18(a)	121,015	109,376
Property, plant and equipment	6	16,433,836	15,694,132
Infrastructure	7	17,091,017	14,591,192
Right-of-use assets	9(a)	15,047	28,761
<b>TOTAL NON-CURRENT ASSETS</b>		<b>33,779,929</b>	<b>30,535,621</b>
<b>TOTAL ASSETS</b>		<b>36,989,036</b>	<b>33,000,398</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	10	680,985	402,774
Lease liabilities	9(b)	11,785	14,497
Borrowings	11	38,885	36,822
Employee related provisions	12	175,345	203,995
<b>TOTAL CURRENT LIABILITIES</b>		<b>907,000</b>	<b>658,088</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	9(b)	6,007	16,977
Borrowings	11	615,808	654,693
Employee related provisions	12	41,314	3,117
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>663,129</b>	<b>674,787</b>
<b>TOTAL LIABILITIES</b>		<b>1,570,129</b>	<b>1,332,875</b>
<b>NET ASSETS</b>		<b>35,418,905</b>	<b>31,667,523</b>
<b>EQUITY</b>			
Retained surplus		9,864,517	9,164,143
Reserve accounts	23	1,988,559	1,671,204
Revaluation surplus	13	23,565,829	20,832,176
<b>TOTAL EQUITY</b>		<b>35,418,905</b>	<b>31,667,523</b>

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

# Statement of Changes in Equity

for the year ended 30 June 2023

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2021</b>		<b>9,829,545</b>	<b>1,290,763</b>	<b>19,510,937</b>	<b>30,631,245</b>
Comprehensive income for the period					
Net result for the period		(284,961)	0	0	(284,961)
Other comprehensive income for the period	13	0	0	1,321,239	1,321,239
Total comprehensive income for the period		(284,961)	0	1,321,239	1,036,278
Transfers to reserve accounts	23	(380,441)	380,441	0	0
Correction of error		(11,724)		11,724	
<b>Balance as at 30 June 2022</b>		<b>9,164,143</b>	<b>1,671,204</b>	<b>20,832,176</b>	<b>31,667,523</b>
Comprehensive income for the period					
Net result for the period		1,017,728	0	0	1,017,728
Other comprehensive income for the period	13	0	0	2,733,657	2,733,657
Total comprehensive income for the period		1,017,728	0	2,733,657	3,751,385
Transfers from reserve accounts	23	15,165	(15,165)	0	0
Transfers to reserve accounts	23	(332,521)	332,521	0	0
<b>Balance as at 30 June 2023</b>		<b>9,864,517</b>	<b>1,988,559</b>	<b>23,565,829</b>	<b>35,418,905</b>

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

# Statement of Cash Flows

for the year ended 30 June 2023

NOTE	2023 Actual \$	2022 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Receipts</b>		
Rates	3,562,230	3,427,533
Grants, subsidies and contributions	(522,501)	71,328
Fees and charges	285,134	298,408
Interest revenue	125,843	26,533
Goods and services tax received	0	210,876
Other revenue	16,188	12,135
	<u>3,466,894</u>	<u>4,046,813</u>
<b>Payments</b>		
Employee costs	(1,567,538)	(1,513,024)
Materials and contracts	(1,254,647)	(1,743,078)
Utility charges	(74,084)	(67,635)
Finance costs	(51,298)	(54,375)
Insurance paid	(63,764)	(55,341)
Goods and services tax paid	0	(210,876)
Other expenditure	(43,263)	(46,905)
	<u>(3,054,594)</u>	<u>(3,691,234)</u>
<b>Net cash provided by (used in) operating activities</b>	<b>412,300</b>	<b>355,579</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payments for purchase of property, plant & equipment	6(a) (1,014,474)	(140,869)
Payments for construction of infrastructure	7(a) (142,122)	(210,645)
Capital grants, subsidies and contributions	880,000	187,493
Proceeds from sale of property, plant & equipment	103,425	96,019
<b>Net cash provided by (used in) investing activities</b>	<b>(173,171)</b>	<b>(68,002)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of borrowings	22(a) (36,822)	(33,953)
Payments for principal portion of lease liabilities	22(b) (13,682)	(33,763)
<b>Net cash provided by (used in) financing activities</b>	<b>(50,504)</b>	<b>(67,716)</b>
<b>Net increase (decrease) in cash held</b>	<b>188,625</b>	<b>219,861</b>
Cash at beginning of year	2,361,797	2,141,936
<b>Cash and cash equivalents at the end of the year</b>	<b>2,550,422</b>	<b>2,361,797</b>

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

# Statement of Financial Activity

for the year ended 30 June 2023

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
General rates	20	3,557,714	3,543,619	3,437,101
Grants, subsidies and contributions		57,283	1,253,319	113,604
Fees and charges		285,134	374,961	298,408
Interest revenue		125,843	31,165	26,533
Other revenue		16,188	7,442	12,135
Profit on asset disposals		40,854	28,725	21,165
Fair value adjustments to financial assets at fair value through profit or loss	4(a)	938	0	1,934
Share of net profit of associates accounted for using the equity method	18(c)	11,639	0	(10,669)
		4,095,593	5,239,231	3,900,211
<b>Expenditure from operating activities</b>				
Employee costs		(1,577,085)	(2,216,982)	(1,456,082)
Materials and contracts		(1,546,505)	(2,213,930)	(1,452,765)
Utility charges		(74,084)	(114,804)	(67,635)
Depreciation		(601,866)	(582,289)	(596,059)
Finance costs		(51,298)	(53,192)	(54,375)
Insurance		(63,764)	(104,280)	(55,341)
Other expenditure		(43,263)	(114,050)	(46,904)
Loss on revaluation of non-current assets		0	0	(646,241)
		(3,957,865)	(5,399,527)	(4,375,402)
Non-cash amounts excluded from operating activities	21(a)	586,631	553,564	1,256,429
<b>Amount attributable to operating activities</b>		724,359	393,268	781,238
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions		880,000	0	187,493
Proceeds from disposal of assets		103,425	105,000	96,019
		983,425	105,000	283,512
<b>Outflows from investing activities</b>				
Purchase of property, plant and equipment	6(a)	(1,014,474)	(259,500)	(140,869)
Purchase and construction of infrastructure	7(a)	(142,122)	(339,000)	(210,645)
		(1,156,596)	(598,500)	(351,514)
<b>Amount attributable to investing activities</b>		(173,171)	(493,500)	(68,002)
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Proceeds from borrowings	22(a)	0	200,000	0
Transfers from reserve accounts	23	15,165	0	0
		15,165	200,000	0
<b>Outflows from financing activities</b>				
Repayment of borrowings	22(a)	(36,822)	(36,336)	(33,953)
Payments for principal portion of lease liabilities	22(b)	(13,682)	(13,897)	(33,763)
Transfers to reserve accounts	23	(332,521)	(310,527)	(380,441)
		(383,025)	(360,760)	(448,157)
<b>Amount attributable to financing activities</b>		(367,860)	(160,760)	(448,157)
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	21(b)	343,554	291,287	78,475
Amount attributable to operating activities		724,359	393,268	781,238
Amount attributable to investing activities		(173,171)	(493,500)	(68,002)
Amount attributable to financing activities		(367,860)	(160,760)	(448,157)
<b>Surplus or deficit after imposition of general rates</b>	21(b)	<b>526,882</b>	<b>30,295</b>	<b>343,554</b>

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

# Notes to and forming part of the Financial Report

## for the year ended 30 June 2023

### 1. BASIS OF PREPARATION

The financial report 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 except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

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

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

#### The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 23 of the financial report.

#### Judgements and estimates

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

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

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

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

#### 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 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date
- AASB 2021-7a Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]
- AASB 2022-3 Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15

These amendments have no material impact on the current annual financial report

#### 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 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates  
This standard will result in a terminology change for significant accounting policies
- 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 - Non-current Liabilities with Covenants
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

Except as described above these amendments are not expected to have any material impact on the financial report on initial application.

# Notes to and forming part of the Financial Report for the year ended 30 June 2023

## 2. REVENUE AND EXPENSES

### (a) Revenue

#### Contracts with customers

Recognition of revenue is dependant 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	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
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
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 - airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges - sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

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:

#### For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	3,557,714			0	3,557,714
Grants, subsidies and contributions	57,283			0	57,283
Fees and charges			285,134	0	285,134
Interest revenue	125,843			0	125,843
Other revenue				16,188	16,188
Capital grants, subsidies and contributions				880,000	880,000
<b>Total</b>	<b>3,740,840</b>	<b>0</b>	<b>285,134</b>	<b>896,188</b>	<b>4,922,162</b>

#### For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	3,437,101			0	3,437,101
Grants, subsidies and contributions	113,604			0	113,604
Fees and charges			298,408	0	298,408
Interest revenue	26,533			0	26,533
Other revenue				12,135	12,135
Capital grants, subsidies and contributions		187,493		0	187,493
<b>Total</b>	<b>3,577,238</b>	<b>187,493</b>	<b>298,408</b>	<b>12,135</b>	<b>4,075,274</b>

# Notes to and forming part of the Financial Report for the year ended 30 June 2023

## 2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)	Note	2023 Actual \$	2022 Actual \$
<b>Interest revenue</b>			
Interest on reserve account funds		52,753	4,443
Trade and other receivables overdue interest		18,608	18,633
Other interest revenue		54,482	3,457
		125,843	26,533
The 2023 original budget estimate in relation to: Trade and other receivables overdue interest was \$20,000			
<b>Fees and charges relating to rates receivable</b>			
Charges on instalment plan		6,705	18,633
The 2023 original budget estimate in relation to: Charges on instalment plan was \$18,700			
<b>(b) Expenses</b>			
<b>Auditors remuneration</b>			
- Audit of the Annual Financial Report		24,600	25,000
- Other services – grant acquittals		0	4,200
		24,600	29,200
<b>Employee Costs</b>			
Employee benefit costs			
Other employee costs		1,577,085	1,456,082
		1,577,085	1,456,082
<b>Finance costs</b>			
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss		51,298	54,375
		51,298	54,375
Sundry expenses		43,263	46,904
		43,263	46,904

# Notes to and forming part of the Financial Report

## for the year ended 30 June 2023

### 3. CASH AND CASH EQUIVALENTS

Note	2023	2022
	\$	\$
Cash at bank and on hand	2,550,422	2,361,797
<b>Total cash and cash equivalents</b>	<b>2,550,422</b>	<b>2,361,797</b>
Held as		
- Unrestricted cash and cash equivalents	561,863	690,593
- Restricted cash and cash equivalents	14 1,988,559	1,671,204
	<b>2,550,422</b>	<b>2,361,797</b>

#### SIGNIFICANT 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.

##### 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.

### 4. OTHER FINANCIAL ASSETS

#### b) Non-current assets

Financial assets at fair value through profit or loss

	2023	2022
	\$	\$
Financial assets at fair value through profit or loss	20,389	19,451
	<b>20,389</b>	<b>19,451</b>
<b>Financial assets at fair value through profit or loss</b>		
Units in Local Government House Trust - opening balance	19,451	17,517
Movement attributable to fair value increment	938	1,934
Units in Local Government House Trust - closing balance	<b>20,389</b>	<b>19,451</b>

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 22(a) as self supporting loans. Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

#### SIGNIFICANT ACCOUNTING POLICIES

##### Other financial assets at amortised cost

The Shire 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 hierarchy (see Note 19 (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 Shire 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 Shire has elected to recognise as fair value gains and losses through profit or loss.

# Notes to and forming part of the Financial Report

## for the year ended 30 June 2023

### 5. TRADE AND OTHER RECEIVABLES

Note	2023	2022
	\$	\$
<b>Current</b>		
Rates and statutory receivables	19,144	37,307
Trade receivables	546,002	65,673
Other receivables	93,539	0
	658,685	102,980
<b>Non-current</b>		
Lease receivables	86,914	92,709
Long Service Leave - due by other Local Governments	11,711	0
	98,625	92,709

#### SIGNIFICANT 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 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 Shire 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.

# Notes to and forming part of the Financial Report for the year ended 30 June 2023

## 6. PROPERTY, PLANT AND EQUIPMENT

### (a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land	Buildings - specialised	Total land and buildings not subject to operating lease	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2021</b>	8,040,000	6,791,922	14,831,922	14,831,922	34,772	308,111	15,174,805
Additions		1,299	1,299	1,299		139,570	140,869
Disposals			0	0		(74,854)	(74,854)
Revaluation increments / (decrements) transferred to revaluation surplus	1,445,000	(123,761)	1,321,239	1,321,239			1,321,239
Revaluation (loss) / reversals transferred to profit or loss		(646,241)	(646,241)	(646,241)			(646,241)
Depreciation		(126,146)	(126,146)	(126,146)	(4,572)	(66,717)	(197,435)
Transfers		(24,251)	(24,251)	(24,251)			(24,251)
<b>Balance at 30 June 2022</b>	9,485,000	5,872,822	15,357,822	15,357,822	30,200	306,110	15,694,132
<b>Comprises:</b>							
Gross balance amount at 30 June 2022	9,485,000	6,645,209	16,130,209	16,130,209	52,051	428,914	16,611,174
Accumulated depreciation at 30 June 2022	0	(772,387)	(772,387)	(772,387)	(21,851)	(122,804)	(917,042)
<b>Balance at 30 June 2022</b>	9,485,000	5,872,822	15,357,822	15,357,822	30,200	306,110	15,694,132
Additions		908,118	908,118	908,118	2,894	103,462	1,014,474
Disposals			0	0		(62,571)	(62,571)
Assets classified as held for sale			0	0			0
Depreciation		(146,217)	(146,217)	(146,217)	(4,540)	(61,442)	(212,199)
<b>Balance at 30 June 2023</b>	9,485,000	6,634,723	16,119,723	16,119,723	28,554	285,559	16,433,836
<b>Comprises:</b>							
Gross balance amount at 30 June 2023	9,485,000	7,395,946	16,880,946	16,880,946	54,944	430,667	17,366,557
Accumulated depreciation at 30 June 2023	0	(761,223)	(761,223)	(761,223)	(26,390)	(145,108)	(932,721)
<b>Balance at 30 June 2023</b>	9,485,000	6,634,723	16,119,723	16,119,723	28,554	285,559	16,433,836

# Notes to and forming part of the Financial Report

## for the year ended 30 June 2023

### 6. PROPERTY, PLANT AND EQUIPMENT (Continued)

#### (b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
<b>(i) Fair Value</b>					
<b>Land and buildings</b>					
Land	Level 3	Current replacement cost	Independent Expert Valuer	June 2022	Current replacement cost/condition assessment (Level 2)/residual values and estimated remaining life (Level 3)
Buildings - specialised	Level 3	Current replacement cost	Independent Expert Valuer	June 2022	Current replacement cost/condition assessment (Level 2)/residual values and estimated remaining life (Level 3)
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.					
<b>(ii) Cost</b>					
<b>Furniture and equipment</b>		Cost	Cost	N/A	N/A
<b>Plant and equipment</b>		Cost	Cost	N/A	N/A

### 7. INFRASTRUCTURE

#### (a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads	Other infrastructure - Footpaths	Other infrastructure - Drainage	Other infrastructure - Parks & Ovals	Other infrastructure - Other	Total Infrastructure
	\$	\$	\$	\$	\$	\$
<b>Balance at 1 July 2021</b>	10,483,778	1,980,059	674,559	1,274,139	301,123	14,713,658
Additions		85,480		125,165		210,645
Depreciation	(213,941)	(40,414)	(9,777)	(85,218)	(17,119)	(366,469)
Transfers					33,358	33,358
<b>Balance at 30 June 2022</b>	10,269,837	2,025,125	664,782	1,314,086	317,362	14,591,192
<b>Comprises:</b>						
Gross balance at 30 June 2022	11,068,360	2,217,722	715,547	1,581,972	356,383	15,939,984
Accumulated depreciation at 30 June 2022	(798,523)	(192,597)	(50,765)	(267,886)	(39,021)	(1,348,792)
<b>Balance at 30 June 2022</b>	10,269,837	2,025,125	664,782	1,314,086	317,362	14,591,192
Additions	4,929	15,420	33,742	34,960	53,071	142,122
Revaluation increments / (decrements) transferred to revaluation surplus	2,132,473	225,514	363,636	(56,680)	68,590	2,733,533
Depreciation	(213,939)	(42,122)	(9,780)	(101,595)	(8,394)	(375,830)
<b>Balance at 30 June 2023</b>	12,193,300	2,223,937	1,052,380	1,190,771	430,629	17,091,017
<b>Comprises:</b>						
Gross balance at 30 June 2023	12,193,300	2,223,937	1,052,380	1,190,771	430,629	17,091,017
<b>Balance at 30 June 2023</b>	12,193,300	2,223,937	1,052,380	1,190,771	430,629	17,091,017

# Notes to and forming part of the Financial Report

## for the year ended 30 June 2023

### 7. INFRASTRUCTURE (Continued)

#### (b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	Level 3	Current replacement cost	Independent expert valuer	June 2023	Current replacement cost value of similar assets adjusted for condition and comparability
Other infrastructure - Footpaths	Level 3	Current replacement cost	Independent expert valuer	June 2023	Current replacement cost value of similar assets adjusted for condition and comparability
Other infrastructure Drainage	Level 3	Current replacement cost	Independent expert valuer	June 2023	Current replacement cost value of similar assets adjusted for condition and comparability
Other infrastructure - Parks & Ovals	Level 3	Current replacement cost	Independent expert valuer	June 2023	Current replacement cost value of similar assets adjusted for condition and comparability
Other infrastructure - Other	Level 3	Current replacement cost	Independent expert valuer	June 2023	Current replacement cost value of similar assets adjusted for condition and comparability

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 to determine the fair value of infrastructure using level 3 inputs.

### 8. 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
Buildings - specialised	30-50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 40 years
Other infrastructure - Footpaths	50 years
Other infrastructure Drainage	70 years
Other infrastructure - Parks & Ovals	3 to 50 years
Other infrastructure - Other	5 to 50 years

##### Revision of useful lives of plant and equipment

# Notes to and forming part of the Financial Report

## for the year ended 30 June 2023

### 8. FIXED ASSETS (Continued)

#### SIGNIFICANT ACCOUNTING POLICIES

##### Fixed assets

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.

##### Initial recognition and measurement for assets held at cost

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

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

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 Shire 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 Shire's revaluation policy, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair. They are subject to subsequent revaluation at the next revaluation consistent with *Financial Management Regulation 17A(4)*.

##### Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least 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 vested land acquired by the Shire.

At the end of each period, the carrying amount for each asset class is reviewed and, where appropriate, the fair value is updated to reflect current market conditions consistent with *Financial Management Regulation 17A(2)* which requires land, buildings infrastructure, investment properties and vested improvements to be shown at fair value.

##### Revaluation (continued)

For property, plant and equipment 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 property, plant and equipment and infrastructure, 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.

##### 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 and in Note 8(a).

##### Impairment

An 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.

# Notes to and forming part of the Financial Report

## for the year ended 30 June 2023

### 9. 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.	Right-of-use assets - plant and equipment	Right-of-use assets Total
	Note	Total
<b>Balance at 1 July 2021</b>	\$ 60,916	\$ 60,916
Depreciation	(32,155)	(32,155)
<b>Balance at 30 June 2022</b>	28,761	28,761
Gross balance amount at 30 June 2022	60,916	60,916
Accumulated depreciation at 30 June 2022	(32,155)	(32,155)
<b>Balance at 30 June 2022</b>	28,761	28,761
Depreciation	(13,714)	(13,714)
<b>Balance at 30 June 2023</b>	15,047	15,047
Gross balance amount at 30 June 2023	60,916	60,916
Accumulated depreciation at 30 June 2023	(45,869)	(45,869)
<b>Balance at 30 June 2023</b>	15,047	15,047

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

	2023 Actual	2022 Actual
	\$	\$
Depreciation on right-of-use assets	(13,714)	(32,155)
<b>Total amount recognised in the statement of comprehensive income</b>	(13,714)	(32,155)
Total cash outflow from leases	(13,682)	(33,763)
<b>(b) Lease Liabilities</b>		
Current	11,785	14,497
Non-current	6,007	16,977
	22(b) 17,792	31,474

#### 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.

#### SIGNIFICANT ACCOUNTING POLICIES

##### Leases

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a 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 22(b).

##### Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised 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 8 under revaluation 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 shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

# Notes to and forming part of the Financial Report

## for the year ended 30 June 2023

### 10. TRADE AND OTHER PAYABLES

#### Current

Sundry creditors  
Prepaid rates  
Bonds and deposits held  
Other payables- Building Levies

	2023	2022
	\$	\$
	480,586	244,695
	0	13,647
	147,090	108,310
	53,309	36,122
	<u>680,985</u>	<u>402,774</u>

#### SIGNIFICANT ACCOUNTING POLICIES

##### Financial liabilities

Financial liabilities are initially recognised at fair value when the Shire 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 Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are 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 Shire recognises income for the prepaid rates that have not been refunded.

# Notes to and forming part of the Financial Report for the year ended 30 June 2023

## 11. BORROWINGS

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
<b>Secured</b>		\$	\$	\$	\$	\$	\$
Debentures		38,885	615,808	654,693	36,822	654,693	691,515
<b>Total secured borrowings</b>	22(a)	38,885	615,808	654,693	36,822	654,693	691,515

### Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Peppermint Grove. Other loans relate to transferred receivables. Refer to Note 5.

The Shire of Peppermint Grove has complied with the financial covenants of its borrowing facilities during the 2023 and 2022 years.

### SIGNIFICANT ACCOUNTING POLICIES

#### Borrowing costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. 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 hierarchy (see Note 19(i)) due to the unobservable inputs, including own credit risk.

#### Risk

Details of individual borrowings required by regulations are provided at Note 22(a).

# Notes to and forming part of the Financial Report

## for the year ended 30 June 2023

### 12. EMPLOYEE RELATED PROVISIONS

#### Employee Related Provisions

	2023	2022
	\$	\$
<b>Current provisions</b>		
<b>Employee benefit provisions</b>		
Annual leave	112,607	86,114
Long service leave	62,738	117,881
	175,345	203,995
<b>Total current employee related provisions</b>	175,345	203,995
<b>Non-current provisions</b>		
<b>Employee benefit provisions</b>		
Long service leave	41,314	3,117
	41,314	3,117
<b>Total non-current employee related provisions</b>	41,314	3,117
<b>Total employee related provisions</b>	216,659	207,112

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.

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.

#### SIGNIFICANT ACCOUNTING POLICIES

##### Employee benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the 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 Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

# Notes to and forming part of the Financial Report

## for the year ended 30 June 2023

### 13. REVALUATION SURPLUS

	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance	2022 Opening Balance	Total Movement on Revaluation	2022 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	9,029,050		9,029,050	7,584,050	1,445,000	9,029,050
Revaluation surplus - Buildings - specialised	467,474		467,470	591,235	(123,761)	467,474
Revaluation surplus - Infrastructure - roads	9,768,320	2,132,473	11,900,793	9,768,320		9,768,320
Revaluation surplus - Other infrastructure - Footpaths	920,836	225,514	1,146,350	920,836		920,836
Revaluation surplus - Other infrastructure Drainage	418,528	363,636	782,164	418,528		418,528
Revaluation surplus - Other infrastructure - Parks & Ovals	227,968	12,034	240,002	227,968		227,968
	20,832,176	2,733,657	23,565,829	19,510,937	1,321,239	20,832,176

### 14. RESTRICTIONS OVER FINANCIAL ASSETS

Note	2023 Actual	2022 Actual
	\$	\$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:		
- Cash and cash equivalents	3	1,988,559
		1,671,204
The restricted financial assets are a result of the following specific purposes to which the assets may be used:		
Restricted reserve accounts	23	1,988,559
<b>Total restricted financial assets</b>		1,671,204

### 15. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS

Bank overdraft limit	200,000	200,000
Bank overdraft at balance date	0	0
Credit card limit	50,000	50,000
Credit card balance at balance date	6,468	12,408
<b>Total amount of credit unused</b>	256,468	262,408
<b>Loan facilities</b>		
Loan facilities - current	36,822	36,822
Loan facilities - non-current	617,871	654,693
<b>Total facilities in use at balance date</b>	654,693	691,515
<b>Unused loan facilities at balance date</b>		

# Notes to and forming part of the Financial Report

## for the year ended 30 June 2023

### 16. RELATED PARTY TRANSACTIONS

#### (a) Elected Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.

Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
President's annual allowance	15,048	15,424	15,048
President's meeting attendance fees	18,176	18,177	18,176
President's annual allowance for ICT expenses		1,200	
	33,224	34,801	33,224
Deputy President's annual allowance	3,764	3,856	3,762
Deputy President's meeting attendance fees	9,088	9,315	9,088
Deputy President's annual allowance for ICT expenses		1,200	
	12,852	14,371	12,850
All other council member's meeting attendance fees	45,440	46,575	45,440
All other council member's annual allowance for ICT expenses	4,500	6,000	
	49,940	52,575	45,440
16(b)	96,016	101,747	91,514

#### (b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

Note	2023 Actual \$	2022 Actual \$
Short-term employee benefits	729,529	751,298
Post-employment benefits	107,911	114,734
Employee - other long-term benefits	9,757	16,495
Employee - termination benefits	0	4,715
Council member costs	96,016	91,514
16(a)	943,213	978,756

##### *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 cost of the Shire'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.

##### *Termination benefits*

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

##### *Council member costs*

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

# Notes to and forming part of the Financial Report for the year ended 30 June 2023

## 16. RELATED PARTY TRANSACTIONS

### Transactions with related parties

Transactions between related parties and the Shire 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.

In addition to KMP compensation above the following transactions occurred with related parties:

	2023 Actual \$	2022 Actual \$
<b>Town of Mosman Park</b>		
Contributions to the Library & Community Centre	(684,353)	(618,817)
<b>Town of Cottesloe</b>		
Contributions to the Library & Community Centre	(594,855)	(536,823)
<b>Investments in associates:</b>		
Distributions received from investments in associates	11,639	(10,669)

### Related Parties

#### The Shire'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 16(a) and 16(b)

##### ii. Other Related Parties

During the previous year, a company controlled by a related party of a council member, was awarded a contract under the selective tender process on terms and conditions equivalent for those that prevail in arm's length transactions under the Shire's procurement process.

The contract involved roadworks in the Shire, and amounted to \$265,941 in the current year (\$369,871 in the prior year).

Short-term employee benefits related to an associate person of the CEO who was employed by the Shire under normal employment terms and conditions.

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

##### iii. Entities subject to significant influence by the Shire

There were no such entities requiring disclosure during the current or previous year.

# Notes to and forming part of the Financial Report

## for the year ended 30 June 2023

### 17. JOINT ARRANGEMENTS

#### Share of joint operations

The Shire of Peppermint Grove has a 8.52% ( 2022; 9.09%) share in the Grove Library services to the residents of the Shire of Peppermint Grove, Town Mosman Park and Town of Cottesloe. The voting rights of the Shire is 33.33%. The principal place of business is 1 Leake Street Peppermint Grove WA 6011.

The Shire's interest in the Grove Library is accounted for as a joint operation using the proportional consolidation method in the financial statements. Summarised financial information of the joint operation is based on IFRS financial statements as at the 30 June 2023 and the year then ended, and adjusted for the Shire's proportional interest ( 8.52%) is set out below.

#### Statement of Financial Position

Property Plant & Equipment

#### Total assets

Employee Related Provisions- Current  
Employee Related Provisions- Non Current

#### Total equity

#### Statement of Comprehensive Income

##### Revenue

Fees & Charges  
Other revenue

##### Expenses

Employee Costs  
Materials & Contracts  
Utility Charges  
Insurance Expenses  
Other expense

#### Profit/(loss) for the period

#### Total comprehensive income for the period

	2023 Actual	2022 Actual
	\$	\$
Property Plant & Equipment	1,073,350	1,138,691
<b>Total assets</b>	<b>1,073,350</b>	<b>1,138,691</b>
Employee Related Provisions- Current	1,073,350	1,138,691
Employee Related Provisions- Non Current	(19,278)	(19,001)
	(190)	(575)
<b>Total equity</b>	<b>1,053,882</b>	<b>1,119,115</b>
<b>Statement of Comprehensive Income</b>		
<b>Revenue</b>		
Fees & Charges	3,664	4,099
Other revenue	0	191
	3,664	4,290
<b>Expenses</b>		
Employee Costs	(73,799)	(73,277)
Materials & Contracts	(36,207)	(30,121)
Utility Charges	(2,972)	(3,182)
Insurance Expenses	(4,126)	(4,117)
Other expense	(5,704)	(5,438)
<b>Profit/(loss) for the period</b>	<b>(122,808)</b>	<b>(116,135)</b>
<b>Total comprehensive income for the period</b>	<b>(119,144)</b>	<b>(111,845)</b>

#### SIGNIFICANT ACCOUNTING POLICIES

##### Joint operations

A joint operation is a joint arrangement where the Shire has joint control with two or more parties to the joint arrangement. All parties to joint arrangement have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standard.

# Notes to and forming part of the Financial Report

## for the year ended 30 June 2023

### 18. INVESTMENT IN ASSOCIATES

#### (a) Investment in associates

Set out in the table below are the associates of the Shire. All associates are measured using the equity method. Western Australia is the principal place of business for all associates.

Name of entity	% of 3.69% - ownership interest		2023	2022
	2023	2022	Actual	Actual
Western Metropolitan Regional Council (Refer to Note 18(b))	100.00%	100.00%	\$ 121,015	\$ 109,376
<b>Total equity-accounted investments</b>			<b>121,015</b>	<b>109,376</b>

- (b) The Shire of Peppermint Grove, together with the Towns of Cottesloe, Claremont and Mosman Park & the City of Subiaco have a joint venture arrangement for the provision of a waste transfer station via the Western Metropolitan Regional Council. The Shire's interest in the Joint Venture as at the 30 June 2023 is 3.69% (2022: 3.69%) representing its share of the net assets of the Western Metropolitan Regional Council of \$3,279,567 (2022: \$2,964,205)

	Note	2023 Actual	2022 Actual
<b>Summarised statement of comprehensive income</b>			
Revenue		\$ 281,890	\$ 237,265
Interest revenue		1,748	113
Finance charge			
Depreciation		(8,943)	(41)
Profit/(loss) from continuing operations		11,639	(10,669)
Profit/(loss) from discontinued operations			
Profit/(loss) for the period		11,639	(10,669)
Other comprehensive income			
Total comprehensive income for the period		11,639	(10,669)
<b>Summarised statement of financial position</b>			
Cash and cash equivalents		43,518	52,876
Other current assets		18,178	15,319
Total current assets		61,696	68,195
Non-current assets		97,367	91,980
Total assets		159,063	160,175
Current financial liabilities		30,040	38,646
Other current liabilities		7,463	9,343
Total current liabilities		37,503	47,989
Non-current financial liabilities		545	2,810
Other non-current liabilities			
Total non-current liabilities		545	2,810
Total liabilities		38,048	50,799
<b>Net assets</b>		<b>121,015</b>	<b>109,376</b>
<b>Reconciliation to carrying amounts</b>			
Opening net assets 1 July		109,376	120,045
Changes in members contributions			
Profit/(Loss) for the period		11,639	(10,669)
Other comprehensive income		0	0
Closing net assets 1 July		121,015	109,376
<b>Carrying amount at 1 July</b>		<b>109,376</b>	<b>120,045</b>
- Share of associates net profit/(loss) for the period	18(c)	11,639	(10,669)
- Share of associates other comprehensive income arising during the period		0	0
<b>Carrying amount at 30 June (Refer to Note 18(a))</b>		<b>121,015</b>	<b>109,376</b>

# Notes to and forming part of the Financial Report

## for the year ended 30 June 2023

### SIGNIFICANT ACCOUNTING POLICIES

#### Investments in associates

An associate is an entity over which the Shire 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 Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

#### (c) Share of associates net profit/(loss) for the period

The Shire of Peppermint Grove, together with the Towns of Cottesloe, (refer to Note 18(b))

2023 Actual	2022 Actual
\$ 11,639	\$ (10,669)
11,639	(10,669)

# Notes to and forming part of the Financial Report

## for the year ended 30 June 2023

### 19. OTHER SIGNIFICANT 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 Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire'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 Shire 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 Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

#### g) Fair value of assets and liabilities

Fair value is the price that the Shire 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 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 entity 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 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 that an 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 entity 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 Shire 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 Shire 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.

##### 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 Shire 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 Shire's assets, other than inventories, 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.

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) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

# Notes to and forming part of the Financial Report

## for the year ended 30 June 2023

### 20. RATING INFORMATION

#### (a) General Rates

RATE TYPE Rate Description	Basis of valuation	Rate in \$	Number of Properties	2022/23		2022/23		2022/23		2022/23		2021/22	
				Actual Rateable Value*	Actual Rate Revenue	Actual Interim Rates	Actual Total Revenue	Budget Rate Revenue	Budget Interim Rate	Budget Total Revenue	Actual Total Revenue		
General Rental Valuations	Gross rental valuation		591	\$ 38,633,381	\$ 3,446,098	\$ 18,688	\$ 3,464,786	\$ 3,436,691	\$ 14,000	\$ 3,450,691	\$ 3,345,965	\$ 3,345,965	
<b>Total general rates</b>			591	38,633,381	3,446,098	18,688	3,464,786	3,436,691	14,000	3,450,691	3,345,965	3,345,965	
<b>Minimum payment</b>													
General Rental Valuations	Gross rental valuation	\$	64	810,290	92,928	0	92,928	92,928	0	92,928	91,136	91,136	
<b>Total minimum payments</b>			64	810,290	92,928	0	92,928	92,928	0	92,928	91,136	91,136	
<b>Total general rates and minimum payments</b>			655	39,443,671	3,539,026	18,688	3,557,714	3,529,619	14,000	3,543,619	3,437,101	3,437,101	
<b>Total Rates</b>							3,557,714			3,543,619		3,437,101	
Rate instalment interest												11,136	11,136
Rate overdue interest												6,700	7,497

The rate revenue was recognised from the rate record as soon as practicable after the Shire 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.

\*Rateable Value at time of raising of rate.

# Notes to and forming part of the Financial Report for the year ended 30 June 2023

## 21. DETERMINATION OF SURPLUS OR DEFICIT

Note	2022/23	2022/23	2021/22	
	(30 June 2023 Carried Forward)	Budget (30 June 2023 Carried Forward)	(30 June 2022 Carried Forward)	
	\$	\$	\$	
<b>(a) Non-cash amounts excluded from operating activities</b>				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
<b>Adjustments to operating activities</b>				
	Less: Profit on asset disposals	(40,854)	(28,725)	(21,165)
	Less: Movement in liabilities associated with restricted cash			(23,802)
	Less: Fair value adjustments to financial assets at fair value through profit or loss	(938)		(1,934)
	Less: Share of net profit of associates and joint ventures accounted for using the equity method	(11,640)	0	10,669
7(a)	Add: Loss on revaluation of fixed assets	0	0	646,241
8(a)	Add: Depreciation	601,866	582,289	596,059
Non-cash movements in non-current assets and liabilities:				
	Financial assets at amortised cost	0		
5	Assets held for sale	0		
	Employee benefit provisions	38,197		50,361
	<b>Non-cash amounts excluded from operating activities</b>	<b>586,631</b>	<b>553,564</b>	<b>1,256,429</b>
<b>(b) Surplus or deficit after imposition of general rates</b>				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
<b>Adjustments to net current assets</b>				
23	Less: Reserve accounts	(1,988,559)	(1,860,541)	(1,671,204)
Add: Current liabilities not expected to be cleared at end of year				
11	- Current portion of borrowings	38,885	163,664	36,822
9(b)	- Current portion of lease liabilities	11,785		14,497
	- Employee benefit provisions	162,664		156,750
	<b>Total adjustments to net current assets</b>	<b>(1,775,225)</b>	<b>(1,696,877)</b>	<b>(1,463,135)</b>
<b>Net current assets used in the Statement of Financial Activity</b>				
	Total current assets	3,209,107	2,089,655	2,464,777
	Less: Total current liabilities	(907,000)	(362,483)	(658,088)
	Less: Total adjustments to net current assets	(1,775,225)	(1,696,877)	(1,463,135)
	<b>Surplus or deficit after imposition of general rates</b>	<b>526,882</b>	<b>30,295</b>	<b>343,554</b>

# Notes to and forming part of the Financial Report for the year ended 30 June 2023

## 22. BORROWING AND LEASE LIABILITIES

### (a) Borrowings

Purpose	Note	Actual				Budget			
		Principal at 1 July 2021	New Loans During 2021-22	Principal at 30 June 2022	Principal Repayments During 2021-22	Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023
Library & Community Centre		\$ 725,468	\$ 0	\$ 691,515	\$ (33,953)	\$ 691,515	\$ 0	\$ (36,336)	\$ 655,179
<b>Total</b>		725,468	0	691,515	(33,953)	691,515	0	(36,336)	655,179
Self Supporting Loans									
Tennis Club - SSL		0	0	0	0	0	200,000	0	200,000
<b>Total Self Supporting Loans</b>		0	0	0	0	0	200,000	0	200,000
<b>Total Borrowings</b>	11	725,468	0	691,515	(33,953)	691,515	200,000	(36,336)	855,179

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost. All other loan repayments were financed by general purpose revenue.

### Borrowing Finance Cost Payments

Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2022	Budget for year ending 30 June 2023
Library & Community Centre		41	WATC	6.90%	28/12/2034	\$ (51,298)	\$ (51,298)
<b>Total</b>						(51,298)	(51,298)
<b>Total Finance Cost Payments</b>						(54,375)	(54,375)

\* WA Treasury Corporation

### (b) Lease Liabilities

Purpose	Note	Actual				Budget			
		Principal at 1 July 2021	New Leases During 2021-22	Principal at 30 June 2022	Principal Repayments During 2021-22	Principal at 1 July 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023
Photocopier		41,362	(11,785)	29,577	(11,785)	29,577	(12,000)	17,577	
Folding Machine		2,501	(2,304)	197	(197)	197	(197)	0	
Photocopier- Library		21,374	(19,674)	1,700	(1,700)	1,700	(1,700)	0	
<b>Total Lease Liabilities</b>	9(b)	65,237	0	31,474	(13,682)	31,474	(13,897)	17,577	

# Notes to and forming part of the Financial Report

for the year ended 30 June 2023

## 23. RESERVE ACCOUNTS

	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance	2023 Budget Opening Balance	2023 Budget Transfer to	2023 Budget Transfer (from)	2023 Budget Closing Balance	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance
<b>Restricted by council</b>												
(a) Leave reserve	156,750	44,948		201,697	158,273	21,250		179,523	106,384	50,366		156,750
(b) Plant reserve	103,057	23,253		126,310	103,214	20,850		124,064	20,985	82,072		103,057
(c) Infrastructure Building Reserve	745,196	114,085		859,281	693,402	93,452		786,854	642,983	102,213		745,196
(d) Information Technology Reserve	24,270	766		25,036	24,465	350		24,815	24,202	68		24,270
(e) Arts & Culture Reserve	41,017	0	(15,165)	25,852	20,823	20,425		41,248	20,934	20,083		41,017
(f) Legal Costs Reserve	20,047	632		20,679	20,085	295		20,380	19,974	73		20,047
(g) Roads & Drainage Reserve	545,636	47,724		593,360	494,239	33,180		527,419	444,108	101,528		545,636
(h) Library Infrastructure Reserve	35,231	1,113		36,344	35,513	20,725		56,238	11,193	24,038		35,231
(i) Investment Reserve	0	100,000		100,000	0	100,000		100,000	0	380,441	0	0
	1,671,204	332,521	(15,165)	1,988,559	1,550,014	310,527	0	1,860,541	1,290,763	380,441	0	1,671,204
	1,671,204	332,521	(15,165)	1,988,559	1,550,014	310,527	0	1,860,541	1,290,763	380,441	0	1,671,204

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

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 account Restricted by council	Purpose of the reserve account
(a) Leave reserve	To fund Annual & Long Service Leave entitlements
(b) Plant reserve	To fund replacement and upgrading of Council vehicles and plant
(c) Infrastructure Building Reserve	To fund replacement and upgrading of recreational infrastructure and Municipal Buildings
(d) Information Technology Reserve	To fund replacement and upgrading of Council's Information & Technology Assets
(e) Arts & Culture Reserve	To enable the purchase of Public Art
(f) Legal Costs Reserve	To provide for the future general expenses including building and planning actions
(g) Roads & Drainage Reserve	To fund renewal and expansion of Council's roads & drainage system
(h) Library Infrastructure Reserve	To fund the Shire's portion of Capital items at the Grove Library and /or Community Centre
(i) Investment Reserve	To fund the implementation of an Investment portfolio

# Independent Auditor's Report 2023



## Auditor General

### INDEPENDENT AUDITOR'S REPORT 2023 Shire of Peppermint Grove

To the Council of the Shire of Peppermint Grove

#### Opinion

I have audited the financial report of the Shire of Peppermint Grove (Shire) which comprises:

- the Statement of Financial Position as at 30 June 2023, and 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 significant 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 Shire for the year ended 30 June 2023 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, the 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 2023, 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 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 Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act and, to the extent that they are not inconsistent with the Act, the 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 Shire'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 Shire.

The Council is responsible for overseeing the Shire'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](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.

### **Matters relating to the electronic publication of the audited financial report**

This auditor's report relates to the financial report of the Shire of Peppermint Grove for the year ended 30 June 2023 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire'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 Shire to confirm the information contained in the website version.



Patrick Arulsingham  
Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
6 December 2023



