

**RESOURCE RECOVERY GROUP
MINUTES
ORDINARY MEETING OF COUNCIL**

THURSDAY 28 NOVEMBER 2024

**RESOURCE RECOVERY GROUP
9 Aldous Place BOORAGOON**

Our Purpose: *We deliver innovative and sustainable waste management solutions*

On behalf of our Participant Local Government



Resource Recovery Group formerly Southern Metropolitan Regional Council

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1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The Chair welcomed everyone in attendance and declared the meeting open at 5.00 pm.

"I respectfully acknowledge the traditional owners of the land on which this meeting is taking place today – the Nyungar people of Western Australia and pay our respects to their elders' past and present and emerging."

2. RECORD OF ATTENDANCE / APOLOGIES

PRESENT – In-person

Cr Karen Wheatland
Mayor Hannah Fitzhardinge
Cr Jane Edinger
Cr Jenny Archibald
Mr Graham Tattersall (REG Member)
Mr Mick McCarthy (REG Member)
Mr Brendan Doherty
Mr Xabier Urresti
Ms Ann Johnson
Ms Pratigya Pandeya

City of Melville
City of Fremantle
City of Melville
City of Fremantle
City of Fremantle
City of Melville
RRG, Acting Chief Executive Officer
RRG, Executive Manager Operations
RRG, Executive Manager Governance & Culture
RRG, Manager Finance

APOLOGIES

Nil

3. DISCLOSURE OF INTERESTS:

Nil

4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5. PUBLIC QUESTION TIME

Nil

6. ANNOUNCEMENTS BY THE CHAIRPERSON OR PRESIDING PERSON

Nil

7. PETITIONS / DEPUTATIONS / PRESENTATIONS

Nil

8. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

Items 8.1 – 8.6 were adopted by en bloc resolution.

8.1 MINUTES OF THE RESOURCE RECOVERY GROUP ORDINARY MEETING HELD ON 22 AUGUST 2024

COUNCIL RESOLUTION

24.11-01 **MOVED:** Mayor H Fitzhardinge **SECONDED:** Cr J Edinger

THE MINUTES OF THE ORDINARY MEETING OF COUNCIL HELD ON 22 AUGUST 2024 BE RECEIVED AS A TRUE AND CORRECT RECORD

For: Cr K Wheatland, Mayor H Fitzhardinge, Cr J Archibald, Cr J Edinger
CARRIED 4/0

8.2 ACTIONS ARISING FROM THE MINUTES OF THE ORDINARY COUNCIL MEETING HELD 22 AUGUST 2024

The CEO informed Council that actions are either completed or ongoing.

8.3 MINUTES OF THE RESOURCE RECOVERY GROUP SPECIAL MEETING HELD ON 26 SEPTEMBER 2024

COUNCIL RESOLUTION

24.11-02 MOVED: Mayor H Fitzhardinge **SECONDED:** Cr J Edinger

THE MINUTES OF THE SPECIAL MEETING OF COUNCIL HELD ON 26 SEPTEMBER 2024 BE RECEIVED AS A TRUE AND CORRECT RECORD

For: Cr K Wheatland, Mayor H Fitzhardinge, Cr J Archibald, Cr J Edinger
CARRIED 4/0

8.4 ACTIONS ARISING FROM THE MINUTES OF THE SPECIAL COUNCIL MEETING HELD 26 SEPTEMBER 2024

The CEO informed Council that actions are either completed or ongoing.

8.5 MINUTES OF THE RESOURCE RECOVERY GROUP SPECIAL MEETING HELD ON 14 NOVEMBER 2024

COUNCIL RESOLUTION

24.11-03 MOVED: Mayor H Fitzhardinge **SECONDED:** Cr J Edinger

THE MINUTES OF THE SPECIAL MEETING OF COUNCIL HELD ON 14 NOVEMBER 2024 BE RECEIVED AS A TRUE AND CORRECT RECORD

For: Cr K Wheatland, Mayor H Fitzhardinge, Cr J Archibald, Cr J Edinger
CARRIED 4/0

8.6 ACTIONS ARISING FROM THE MINUTES OF THE SPECIAL COUNCIL MEETING HELD 14 NOVEMBER 2024

The CEO informed Council that actions are either completed or ongoing.

9. ANNOUNCEMENT OF CONFIDENTIAL MATTERS FOR WHICH MEETING MAY BE CLOSED TO PUBLIC

- 15.1 Fixed Panel Spend
- 15.2 Member Council Withdrawal – City of Canning
- 15.3 Insurance Considerations
- 15.4 Heads of Agreement
- 15.5 Transitional Planning – Progress Report
- 15.6 Recycle Right Transition
- 15.7 Temporary Chief Executive Officer Role

10. BUSINESS NOT DEALT WITH FROM PREVIOUS MEETING
Nil



Items 11.1 to 11.3 were carried en-bloc

REPORT NO	11.1
SUBJECT	AUDITORS REPORT FOR THE YEAR ENDED 30 JUNE 2024
AUTHOR	P Pandeya, Manager Finance
RESPONSIBLE OFFICER	B Doherty, Acting Chief Executive Officer
EMPLOYEE INTEREST	Nil
DATE OF REPORT	25 November 2024
FILE REFERENCE	FD: Corporate Finance/Audit
ATTACHMENTS	#1 Auditors closing report on the annual audit 2024 #2 RRG Annual Financial Highlights & Results as presented in the Annual Report #3 Audited Financial Statements 30 June 2024

COUNCIL RESOLUTION

24.11-04 MOVED: Cr J Edinger SECONDED: Cr J Archibald

AUDIT & RISK COMMITTEE RECOMMENDATION:

1. The statutory auditor's report and management report received from the Office of the Auditor General for Western Australia for the year ended 30 June 2024 be received.
2. The financial statements for the year ended 30 June 2024 be received.

For: Cr K Wheatland, Mayor H Fitzhardinge, Cr J Archibald, Cr J Edinger
CARRIED 4/0

VOTING REQUIREMENT

Simple Majority

PURPOSE OF REPORT

To present to the Council the Independent Auditor's report for the year ended 30 June 2024 and the financial performance of the RRG for the year ending 30 June 2024.

NATURE OF COUNCIL'S ROLE IN THE MATTER:

Advocative

Not applicable

Executive

The role of the Council is to accept the Auditors report and ensure the CEO responds to any matters raised in the management letter or audit report in accordance with the *Local Government Act 1995* and regulations.

Legislative

1. The annual financial report is to contain matters prescribed in FM regulations 36.



2. The annual financial report is to be prepared for the preceding financial year by 30 September each year and submitted to its auditor. (LGA s6.4).
3. After the annual financial report has been audited in accordance with the Act the CEO is to sign and append to the report a declaration in the form of Form 1.
4. The auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to — (LGA s7.9(1))
 - (a) the mayor or president; and
 - (b) the CEO of the local government; and
 - (c) the Minister.
5. Where it is considered by the auditor to be appropriate to do so, the auditor is to prepare a management report to accompany the auditor's report and to forward a copy of the management report to the persons specified in section 7.9(1) with the auditor's report.
6. A local government must — (LGA s7.12A (4))
 - a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
 - b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.
7. Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website. (LGA s7.12A(5))
8. The Local Government Act 1995 (s5.53) requires Regional Councils to prepare an annual report for the financial year ending 30 June.
9. The annual report for the financial year is to be accepted by the local government by no later than 31 December (s5.54(1)) each year.
 - (2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

IMPLICATIONS TO CONSIDER:

Consultative:

Consult with Auditors

Strategic relevance:

Compliance requirement

Policy related:

Accounting policies

Financial:

Auditors Fee as per budget provision each year

Legal and statutory:

Local Government Act 1995 and regulations.

Risk related:

Risk No	Risk Description	Potential Consequences	Controls Are Currently In Place,	Overall Risk Rating
A03	Non-Compliance (Corporate)	1. Infringement by relevant authority	• Compliance Calendar/Register • State Government Legislative Updates Annual Compliance Audit Return	Low 6

BACKGROUND:

The Local Government Amendment (Auditing) Act 2017 was proclaimed in October 2017, giving the Auditor General the mandate to audit local governments and regional councils.

The Act allows the Auditor General to take on responsibility for the annual financial audits of local governments as existing audit contracts expire.

Since 2019/2020 the Auditor General has been responsible for conducting a statutory financial audit for the Resource Recovery Group and has appointed RSM Australia as its contractor to undertake the audit on its behalf.

The auditor is to audit the statutory accounts and annual financial statements of the Local Government.

REPORT:

Representatives from the Office of the Auditor General and RSM presented their audit report to the Audit & Risk Committee meeting held on 25th of November 2024.

The report consisted of:

1. Auditors closing report on the annual statements
2. Resource Recovery Group Annual Financial Report for the year ended 30 June 2024
3. Resource Recovery Group Annual Financial Highlights and Results as presented in the Annual Report

AUDITORS CLOSING REPORT ON ANNUAL AUDIT FOR THE YEAR ENDED 30 JUNE 2024

The Auditor has issued two management letters during the audit, noting 1 moderate finding in our financial controls and 5 moderate findings in IT controls (all 5 controls relating to prior year finding).

Management comments and actions are noted in the letters.

RRG reported \$2.4million operating loss (which includes \$3.7 million of depreciation) with details referred to the financial indicators and results included in the Annual Report and attachments.

REPORT NO	11.2
SUBJECT	ANNUAL REPORT YEAR ENDED 30 JUNE 2024
REPORTING OFFICER	A Johnson, Manager Governance & Culture
RESPONSIBLE OFFICER	B Doherty, Acting Chief Executive Officer
EMPLOYEE INTEREST	Nil
DATE OF REPORT	21 November 2024
FILE REFERENCE	F: O04/Annual Reports/Annual Report 2024
ATTACHMENTS	Annual Report 2024

COUNCIL RESOLUTION

24.11-05 MOVED: Cr J Edinger SECONDED: Cr J Archibald

CEO RECOMMENDATION:

- 1. The annual report of the Resource Recovery Group for the year ended 30 June 2024 be adopted.**
- 2. The CEO be authorised to make minor changes to the report if required prior to the public release of the report.**

For: Cr K Wheatland, Mayor H Fitzhardinge, Cr J Archibald, Cr J Edinger
CARRIED 4/0

VOTING REQUIREMENT

Absolute Majority s.5.54(1) Acceptance of annual report.

PURPOSE OF REPORT

The Regional Council to consider and adopt the Annual Report for the preceding financial year (1 July 2023 - 30 June 2024).

NATURE OF COUNCIL'S ROLE IN THE MATTER:

Advocative

Not applicable

Executive

The role of the Council is to accept the annual report by an absolute majority decision. (Local Government Act 1995 s5.54(1))

Legislative

The Local Government Act 1995 (s5.53) requires Regional Councils to prepare an annual report for the financial year ending 30 June, by 31 December each year.

Acceptance of annual reports s 5.54

- (1) Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.

* Absolute majority required.

- (2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

Notice of annual reports s 5.55

The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

Publication of annual reports s 5.55A

The CEO is to publish the annual report on the local government's official website within 14 days after the report has been accepted by the local government.

IMPLICATIONS TO CONSIDER:

Consultative:

An Annual General Meeting of Electors is not a requirement for Regional Local Governments.

Strategic relevance:

Compliance requirement

Policy related:

Not applicable

Financial:

Design has been undertaken in-house and is available as an electronic copy.

Legal and statutory:

The Local Government Act 1995 (s5.53) (s5.54) (s5.55) (s.5.55A)

Local Government (Administration) Regulations 1996 - Reg 19B prescribes the contents to be included in Annual Reports. The Resource Recovery Group has met the requirements.

Risk related:

Risk No	Risk Description	Potential Consequences	Controls Are Currently In Place,	Overall Risk Rating
A03	Non-Compliance (Corporate)	1. Infringement by relevant authority	- Compliance Calendar/Register - State Government Legislative Updates	Low 6

REPORT

The Annual Report highlights the activities of the Resource Recovery Group for the financial year 2023-2024.

In addition to the Local Government Act requirements, an email link to the Resource Recovery Group website advising the availability of the Annual Report will be distributed to all stakeholders and can be made available in hard copy on request.



REPORT NO	11.3
SUBJECT	CORPORATE POLICY REVIEW
AUTHOR	A Johnson, Executive Manager Governance & Culture
RESPONSIBLE OFFICER	A Johnson, Executive Manager Governance & Culture
EMPLOYEE INTEREST	Nil
DATE OF REPORT	21 November 2024
FILE REFERENCE	FD: Corporate Governance/Policy/Corporate Policy
ATTACHMENTS	1# Stakeholder Relations Committee 1.2 #2 Acknowledgement of Service – Regional Councillors 1.3 #3 Council Meeting Structures 1.6 #4 Councillor Reimbursement of Expenses 1.9 #5 Code of Conduct for Councillors, Committee and Group Members 1.1 #6 Leave Management 3.1 #7 Payments to Employees in Addition to Contracts or Awards 3.3

COUNCIL RESOLUTION

24.11-06 MOVED: Cr J Edinger SECONDED: Cr J Archibald

CEO RECOMMENDATION:

- 1. The following policies presented for review with amendments be adopted:**
 - a. Acknowledgement of Service – Regional Councillors 1.3**
 - b. Council Meeting Structures 1.6**
 - c. Councillor Reimbursement of Expenses 1.9**
 - d. Code of Conduct for Councillors, Committee and Group Members 1.1**
 - e. Leave Management 3.1**
 - f. Payments to Employees in Addition to Contracts or Awards 3.3**
- 2. The Stakeholder Relations Committee policy number 1.2 be abolished.**

For: Cr K Wheatland, Mayor H Fitzhardinge, Cr J Archibald, Cr J Edinger
CARRIED 4/0

VOTING REQUIREMENT

Simple Majority

PURPOSE OF REPORT

The Regional Council to endorse policy documents that describe the overall intentions of the Regional Council in relation to corporate issues.

NATURE OF COUNCIL'S ROLE IN THE MATTER:

Advocative

Not applicable

Executive

The role of the Council is to determine the local government's policies (*Local Government Act 1995 s2.7 (2)(b)*)

Legislative

The Local Government Act 1995 s2.7 (2)(b)

The Local Government Act 1995 s5.51A, s5.57, s5.87A, s5.87B, s5.87C & 5.89A

Local Government (Administration) Regulations 1996

IMPLICATIONS TO CONSIDER:

Consultative:

Not Applicable

Strategic relevance:

Compliance requirement

Policy related:

Policy No 4.1 Policy Development and Procedures

Financial:

Not applicable

Legal and statutory:

Not applicable

Risk related:

Risk No	Risk Description	Potential Consequences	Controls Are Currently In Place,	Overall Risk Rating
A03	Non-Compliance (Corporate)	1. Infringement by relevant authority	• Compliance Calendar/Register • State Government Legislative Updates - Annual Compliance Audit Return	Low 6



REPORT:

Policies

The table below sets out the summary of policies that are under review, and the proposed amendments where considered appropriate:

No.	Policy Title	Objective	Proposed Amendments
1.2	Stakeholder Relations Committee	Provides direction on how the RRG manages its stakeholder relations.	At the special meeting of Council on 14 November 2024, Council resolved to abolish this committee
1.3	Acknowledgement of Service – Regional Councillors	Provides a guideline for acknowledging the service and contribution made by Regional Councillors to the RRG.	Regular 2-yearly review
1.6	Council Meeting Structures	Provides a framework for the structure of Council meetings, briefing sessions, Committee and working group meetings.	Regular 2-yearly review
1.9	Councillor Reimbursement of Expenses	Ensures Council Members are adequately recompensed for their involvement with RRG, in accordance with legislation.	Regular 2-yearly review
1.1	Code of Conduct for Councillors, Committee and Group Members	Ensure the expected standards of conduct and integrity are clearly communicated to all Council and Committee members.	Regular 2-yearly review
3.1	Leave Management	Ensure employees receive and utilise their correct leave entitlements. Effectively manage the financial liability of excess leave accruals.	Updated to reflect changes to the Long Service Leave Regulations and Retention Incentive Policy no. 3.7
3.3	Payments to Employees in Addition to Contracts or Awards	Determines the circumstances in which gratuity payments made be made to an employee.	Regular 2-yearly review



REPORT NO	11.4
SUBJECT	TECHNICAL STUDY TOUR & 2024 WASTE & ENERGY EXPO
AUTHOR	B Doherty - Acting Chief Executive Officer
RESPONSIBLE OFFICER	B Doherty - Acting Chief Executive Officer
EMPLOYEE INTEREST	Nil
DATE OF REPORT	21 November 2024
FILE REFERENCE	F:\S.M.R.C\Committees\C01 - Southern Metro Regional Council\Correspondence
ATTACHMENTS	

COUNCIL RESOLUTION

24.11-07 **MOVED:** Mayor H Fitzhardinge **SECONDED:** Cr J Archibald

CEO RECOMMENDATION:

That the report regarding the Chief Executive Officer attendance at the interstate study tour and attendance at the 2024 Waste & Energy Expo in Melbourne from 23 – 25 October 2024 be noted.

For: Cr K Wheatland, Mayor H Fitzhardinge, Cr J Archibald, Cr J Edinger
CARRIED 4/0

VOTING REQUIREMENT

Simple Majority

PURPOSE OF REPORT

To inform Council of new and emerging trends identified during the CEO's attendance at the Melbourne Waste & Energy Expo and facilities visited in both Adelaide and Melbourne.

NATURE OF COUNCIL'S ROLE IN THE MATTER:

Advocative
Not applicable

Executive

Legislative
Local Government Act 1995 s5.90A

IMPLICATIONS TO CONSIDER:

Consultative:
Not applicable

Strategic relevance:
Compliance requirement

Policy related:

Policy 1.5, Conference & Industry Events Attendance.

Financial:

A travel and conference reserve fund of \$50,000 is held and approved by Council. Total costs including economy air fares and accommodation for the attendance of two staff members including the CEO estimated to be \$6,940 were approved by Council in August 2024.

Actual costs were as follows:

Item	Persons/No.	Days/Fares	Rate	Total
Flights	2	3	\$ 411.44	\$ 2,468.63
Accommodation	2	3	\$ 338.94	\$ 2,033.62
Vehicle Travel	2	3	\$ 91.87	\$ 551.21
Meeting Room Hire	2	1	\$ 50.00	\$ 100.00
Entrance Fees - Waste & Energy EXPO	2	1	\$ 165.00	\$ 330.00
Meals	2	3	\$ 108.29	\$ 649.74
			Total Actual	\$ 6,133.20

Legal and statutory:

Nil

Risk related:

Risk No	Risk Description	Potential Consequences	Controls Are Currently In Place,	Overall Risk Rating
ES03	Research not aligned with strategic goals	1. Research is not aligned with strategic plan resulting in redundant solutions or misdirection of technology and effort	1- Keeping abreast of current & future technology & trends 2- Strategic Waste Management Plan 3- Corporate Business Plan	6
ES05	Poor project evaluation/Project failure	1. Selection of unproven or unviable technologies, contractors and technology providers. 2. Unable to provide services. 3. Unable to achieve product quality and processing efficiencies	1- Engineering review team meetings 2- Keeping abreast of current & future technology & trends 3- Strategic Plan 4- Senior Management meetings	8

REPORT:

Conference papers from the Waste Expo will be made available when provided by the organisers.

Conference agenda:

<https://www.wasteexpoaustralia.com.au/en-gb/conference-agenda.html>

The following site visits and meetings were conducted to assess the markets for recycled materials and new technology being developed to address export market bans and general recycling and organics processing.

The feedback from processors and technology providers was overall very positive with grant funding from the Recycling Modernisation Fund (RMF) starting to flow through into the construction of new facilities. There was also positive movement regarding work being done to provide infrastructure to recover and reuse soft plastics. It was also clear that investing in on shore processing of plastics has resulted in wind fall effects including stimulating local demand for the recovered resins effectively closing the loop and reducing the need to import materials from overseas. One example of this is the use of recycled HDPE to make new milk bottles.

From a WA perspective we still have some way to go before the required infrastructure comes online to provide local solutions and alleviate the cost impact of transport to the eastern states, however, the first mixed plastics processing facility in WA is expected to commence in 2025 in Canning Vale. Given RRG's relatively short-term operational outlook as a result of the transition process the opportunity to partner with recycled product buyers and technology partners will sit with any third party operators that may take over RRG assets and operations.

Item	Meeting Contacts	Details
1	Tim Welsh CEO PreOne Technology provider to Recycling Plastics Australia (RPA)	RRG sell and supply mixed plastics to RPA. PreOne provide technology and financing solutions to the RPA plastics processing facility in Adelaide. Discussions centred around local markets for mixed plastics and logistics of WA based organisations having to transport to eastern states. PreOne have a preference for joint venture solutions to MRF operations that allow containerised modular installations on site at MRF. Installations would be designed, built and funded by PreOne and JV parties share in the benefits of sales and downstream markets with agreed offtake arrangements. PreOne are currently managing a \$40m investment in advanced mechanical recycling for soft plastics that will see the construction of a new processing facility in South Australia at Recycling Plastics Australia's Kilburn premises. Proprietary technology is being supplied by PreOne. Australian Government has invested \$20 million in the initiative, which will see some 14,000 tonnes of soft plastics diverted from South Australian landfills every year. The project, which includes the construction of a facility that will ultimately be capable of processing food-grade recycled content, will deliver 45 jobs.
	Darren Thorpe Managing Director APR Plastics	APR Plastics was formed in an endeavour to deliver a viable solution for existing soft plastic processing difficulties faced by the recycling industry. APR Plastics is a sister company to Australian Paper Recycling who were involved as a significant buyer of MRF products in the early stages of the Canning Vale Centre operation. A pyrolysis process Biofabrik WASTX https://aprplastics.com.au/plastics-to-oil/ has been installed by APR Plastics in Melbourne which converts soft plastics back to oil and carbon. RRG inspected the pilot facility in 2022. The oil can be used to produce fuels and in the remanufacture of plastic packaging products. The facility in Melbourne is operating as a pilot plant and plans are in place to build full scale facilities in 2025 for up to 100 tonnes per day throughput of soft plastics.

		Gases from the pyrolysis process can also be utilised onsite into a hybrid generator to produce energy. This energy acquired can run the plant by utilising one third of the 1000kgs of plastic processed. This plant also generates carbon ash/black from contaminates on the plastic processed in low percentages.
	Kidde Fire suppression systems WasteExpo Exhibitor	Relevant to MRF fires from batteries and other flammable items. FlameRanger is a state-of-the-art fully automatic fire fighting system. It takes in signals from one or more of several advanced detection technologies, including IR array flame detectors, thermal imaging cameras, Triple IR (IR3) flame detectors and video analytics—which typically detect the presence of flame within seconds.  Within seconds of detecting a fire a robotic nozzle automatically begins suppressing the fire with a high volume of water or foam, directly and dynamically on the fire's source until the fire is extinguished.
	Mike Chen General Manager Plant Manager Auswaste Plastics Processing Facility Melbourne	Auswaste purchase mixed and single grades of plastics from RRG. Site visit was conducted to inspect operating facility and discuss markets for plastic products. The facility is designed to wash, flake and pelletise recycled plastics for supply into local and overseas general manufacturing. Industrial soft plastics are also being recovered for re-use in plastic wrap production.
	Frank Fraia General Manager Kangaroo Plastics Plastics Processing Facility Melbourne	Kangaroo Plastics work closely with MRF operator and plastics recycler Polytrade (now owned by Re.Group) and purchase mixed and single grades of plastics from RRG. Site visit was conducted to inspect operating facility and discuss markets for plastic products. The facility is designed to optically separate, wash, flake and pelletise recycled plastics. Kangaroo supply approximately 50:50 into local and overseas general manufacturing. Moving into supply of recovered plastics into local markets for food grade polymers such as milk bottles requires separation of colour and label removal to achieve quality. Currently experiencing strongest demand for polypropylene. Expressed an interest in trialling RRG bulky rigid plastics stream.
	Mark Davies National Technology Support and Services Construction Equipment Australia (CEA) Adelaide	CEA have been supplier of Komptech recycling equipment for a number of years, however, Komptech have just moved licence to Lincom who are heavily involved in the mining sector and have a larger operating base in Perth. RRG own three Komptech trommels and the site visit allowed inspection of other equipment relevant to FOGO recovery including Crambo slow speed shredder and Hurrikan wind sifter for removal of soft plastics from FOGO oversize materials.

		 Komptech Crambo mobile shredder
		 Komptech Hurrikan wind sifters
		 Komptech Cribus 5000 Trommel Screen (RRG model)
	Robbie McKernan Director Focus Enviro	Focus Enviro are supplier of recycling equipment and have tendered on a number of RRG projects. Focus enviro offer tailored solutions, from single equipment supply to complete integrated processing systems to service the waste and organics industries. Expressed interest in resale markets for RRG retired and surplus assets.
	Danial Dunn Chief Operating Officer Northern Adelaide Waste Management Authority Darren Quinn Business Development Officer OGTEC	Northern Adelaide Waste Management Authority (NAWMA) is a regional council that services Salisbury, Playford and Gawler Councils in Adelaide. NAWMA own and operate a MRF that currently processes around 40,000 tonnes per annum of recyclables and are upgrading to produce export quality paper and cardboard. Site visit was conducted to inspect the newly installed upgrade project. Also of interest is a new transfer conveyor designed and installed by OGTEC similar to that proposed for Stage 2 FOGO at Canning Vale. The NAWMA facility provided a new stand alone building for the installation of the paper



	Design and installation of waste and recycling equipment	refining process to receive MRF recovered fibre via the new transfer conveyor. OGTEC have designed and installed the new fibre clean up facility which is currently in commission phase. OGTEC have also completed preliminary design and costings for the upgrade of RRG MRF to support RMF grant funding application. NAWMA received grant funding totalling almost \$8 million through the federal government's Recycling Modernisation Fund with matching co-funding from state government – Green Industries SA. https://www.youtube.com/watch?v=4WF3r4bht9Q NAWMA will use the funding to expand its MRF to include a Paper Polishing Plant so that sorted cardboard and paper can be further cleaned of residual contamination such as fragments of soft plastics, which will make it easier to recycle. The new facility is expected to create around 65 jobs during the construction phase and around twelve new jobs when it is up and running.
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Items 11.5 to 11.8 were carried en bloc

REPORT NO	11.5
SUBJECT	COUNCIL MEETING DATES 2025
AUTHOR	A Johnson, Executive Manager Governance & Culture
RESPONSIBLE OFFICER	A Johnson, Executive Manager Governance & Culture
EMPLOYEE INTEREST	Nil
DATE OF REPORT	21 November 2024
FILE REFERENCE	FD: Corporate
ATTACHMENTS	Nil

COUNCIL RESOLUTION

24.11-08 MOVED: Cr J Edinger SECONDED: Cr J Archibald

CEO RECOMMENDATION:

That the ordinary meeting dates, time and venues of the Regional Council for 2025 as follows, be adopted:

20 February 2025 @ 5.00pm, RRG 9 Aldous Place Booragoon

22 May 2025 @ 5.00pm, RRG 9 Aldous Place Booragoon

21 August 2025 @ 5.00pm, RRG 9 Aldous Place Booragoon

27 November 2025 @ 5.00pm, RRG 9 Aldous Place Booragoon

For: Cr K Wheatland, Mayor H Fitzhardinge, Cr J Archibald, Cr J Edinger
CARRIED 4/0

VOTING REQUIREMENT

Simple Majority

PURPOSE OF REPORT

For the Regional Council to set the Ordinary Regional Council meeting dates for the calendar year 2025.

NATURE OF COUNCIL'S ROLE IN THE MATTER:

Advocative

Not applicable

Executive

The role of the Council is to set the Ordinary Regional council meeting dates for the calendar year 2025.

Legislative

Local Government Act 1995, Division 2 - Council meetings, committees and their meetings and electors' meetings:

5.3. Ordinary and special council meetings

- (1) A council is to hold ordinary meetings and may hold special meetings.
- (2) Ordinary meetings are to be held not more than 3 months apart.
- (3) If a council fails to meet as required by subsection (2) the CEO is to notify the Minister of that failure.

5.4. Calling council meetings

An ordinary or a special meeting of a council is to be held —

- (a) if called for by either —
 - (i) the mayor or president; or
 - (ii) at least 1/3 of the councillors,in a notice to the CEO setting out the date and purpose of the proposed meeting;

or

- (b) if so decided by the council.

5.5. Convening council meetings

- (1) The CEO is to convene an ordinary meeting by giving each council member at least 72 hours' notice of the date, time and place of the meeting and an agenda for the meeting.
- (2) The CEO is to convene a special meeting by giving each council member notice, before the meeting, of the date, time, place and purpose of the meeting.

Local Government (Administration) Regulations 1996 - Reg 12, Publication of meeting details (Act s5.25(1)(g)):

- (1) In this regulation —
meeting details, for a meeting, means the date and time when, and the place where, the meeting is to be held.
- (2) The CEO must publish on the local government's official website the meeting details for the following meetings before the beginning of the year in which the meetings are to be held—
 - (a) ordinary council meetings;
 - (b) committee meetings that are required under the Act to be open to members of the public or that are proposed to be open to members of the public.
- (3) Any change to the meeting details for a meeting referred to in subregulation (2) must be published on the local government's official website as soon as practicable after the change is made.
- (4) If a local government decides that a special meeting of the council is to be open to members of the public, the CEO must publish the meeting details for the meeting and the purpose of the meeting on the local government's official website as soon as practicable after the decision is made.

IMPLICATIONS TO CONSIDER:

Consultative:

Draft provided to REG members prior to Council adoption.

Strategic relevance:

Compliance requirement

Policy related:

Not applicable

Financial:

The annual budget provides for meeting fees.

Legal and statutory:

The Local Government Act 1995 (s5.3) (s5.4) (s5.5) – Council meetings

Local Government (Administration) Regulations 1996 - Reg 12 Public notices

Risk related:

Risk No	Risk Description	Potential Consequences	Controls Are Currently In Place,	Overall Risk Rating
A03	Non-Compliance (Corporate)	1. Infringement by relevant authority	1 CEO Review of Statutory legislation & Compliance Report 2018 2 code of conduct 3 Compliance Calendar/Register 4 State Govt Legislative updates 5 Annual Compliance Audit Return	Low 6

BACKGROUND:

In 2019, the organisation reviewed the frequency of council and committee meetings in response to a proposal to reduce the governance workload.

It was proposed to hold four scheduled ordinary meetings (held not more than 3 months apart) and convene special council meetings for further decisions as the need arises.

REPORT:

This year we note that additional meetings are likely to be required in the first half of 2025 due to the transitional process underway. In addition to the four Ordinary meetings of Council, we suggest placeholders for the following Special Council meetings in 2025:

- 20 March 2025
- 17 April 2025
- 26 June 2025 – Adoption of annual budget.

Additional special meetings of the Regional Council may be called as required and notice will be provided on confirmation of a scheduled meeting.

Unless advised otherwise all meetings will be held at Resource Recovery Group, 9 Aldous Place, Booragoon.

Proposed dates for 2025 are as follows:

MEETING	MONTH	DATE	TIME
Ordinary meeting of Council	February	Thursday 20 th	5.00 pm
Special meeting of Council	March	Thursday 20 th	5.00 pm
Special meeting of Council	April	Thursday 17 th	5.00pm
Ordinary meeting of Council	May	Thursday 22 nd	5.00 pm
Special meeting of Council	June	Thursday 26 th	5.00 pm
Ordinary meeting of Council	August	Thursday 21 st	5.00 pm
Ordinary meeting of council	November	Thursday 27 th	5.00 pm



REPORT NO	11.6
SUBJECT	FINANCIAL REPORTS
REPORTING OFFICER	P. Pandeya, Manager Finance
RESPONSIBLE OFFICER	B Doherty, Acting Chief Executive Officer
EMPLOYEE INTEREST	Nil
DATE OF REPORT	22 November 2024
FILE REFERENCE	FD: Corporate Finance\ Monthly Financial Reporting\ 2023/2024
ATTACHMENTS	#1 Statement of Financial Activity – 31 October 2024 #2 Statement of Financial Activity – 30 September 2024 #3 Statement of Financial Activity – 31 August 2024

COUNCIL RESOLUTION

24.11-09 MOVED: Cr J Edinger SECONDED: Cr J Archibald

CEO RECOMMENDATION:

- 1. The statement of financial activity by nature of the Resource Recovery Group for the period ended 31 October 2024 be received.**
- 2. The statement of financial activity by nature of the Resource Recovery Group for the period ended 30 September 2024 be received.**
- 3. The statement of financial activity by nature of the Resource Recovery Group for the period ended 31 August 2024 be received.**

For: Cr K Wheatland, Mayor H Fitzhardinge, Cr J Archibald, Cr J Edinger
CARRIED 4/0

VOTING REQUIREMENT

Simple Majority

PURPOSE OF REPORT

- 1.1 To receive the financial statements for the period ended 31 October 2024
- 1.2 To receive the financial statements for the period ended 30 September 2024
- 1.3 To receive the financial statements for the period ended 31 August 2024

NATURE OF COUNCIL'S ROLE IN THE MATTER:

Advocative

Not applicable

Executive

The role of the Council is to have oversight over its financial affairs and receive the regional local government's monthly financial reports.

Legislative

- Regulation 34 of the *Local Government (Financial Management) Regulations* requires local governments to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under reg 22(1)(d).
- Regulation 34(5) of the *Local Government (Financial Management) Regulations*. The Council resolved at its meeting on 25 August 2023 to adopt an amount of \$20,000 as a value used to report any material variances between budget and actual line items in the monthly Statements of Financial Activity.
- Regulation 34(4)(a) of the *Local Government (Financial Management)*. The financial statements are to be presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates.

The financial statements are to be reported to Council as follows:

Periods Ended	Due for presentation within 2 months	Next Scheduled Ordinary Meeting
31 August 2024	31 October 2024	28 November 2024
30 September 2024	30 November 2024	28 November 2024
31 October 2024	31 December 2024	28 November 2024

IMPLICATIONS TO CONSIDER:

Consultative:

Not applicable

Strategic relevance:

Compliance requirement

Policy related:

Policy No 2.1 - Accounting Policies (Council approved 23/11/2023)

Financial:

Refer to report

Legal and statutory:

Not applicable

Risk related:

Risk No	Risk Description	Potential Consequences	Controls Are Currently In Place,	Overall Risk Rating
A03	Non-Compliance (Corporate)	Infringement by relevant authority	3- Compliance with legislation, 2- State Govt Legislative updates, 3- Annual Compliance Audit Return,	Low 6



REPORT

1. Financial Statements for the period ended 31 October 2024

The monthly financial report provides details of the current financial position in relation to the 2024-25 annual budget. June 2024 figures are subject to audit. However, as of the date of writing this report (22/11/2024), we have not been notified of any variances between reported June 2024 figures.

The operating results (before depreciation and reserve transfers) reports \$505K operational surplus against the budgeted operational deficits of \$184K. The surplus is from savings in expenses and revenue exceeding the budget.

	YTD BUDGET	YTD ACTUAL	CHANGE YTD Budget Vs YTD Actual
	31/10/2024	31/10/2024	
	(\$M)	(\$M)	(\$M)
OPERATING REVENUES	\$6.6	\$6.8	\$0.2
OPERATING EXPENSES (BEFORE DEPRECIATION)	-\$6.8	-\$6.3	\$0.5
OPERATING SURPLUS/ DEFICIT	-\$0.2	\$0.5	\$0.7
	BUDGET	YTD ACTUAL	LAST YEAR
	Jun-25	31/10/2024	Jun-24
	(\$M)	(\$M)	(\$M)
CASH IN BANK	\$6.42	\$5.4	\$9.6
OUTSTANDING LOANS	\$1.61	\$1.7	\$1.7
NET ASSETS	\$8.28	\$10.7	\$11.4

- 1) Operating Revenue is \$152K higher than the budget. The positive variance is due to better sale price of products, additional customer contract (FOGO).
- 2) Operating Expenses are \$498K (excluding depreciation) lower than the budget due to the saving in staff related costs and materials and contracts.
- 3) Income higher than budget and expenses lower than budget has resulted in net operating surplus of \$505K. Budgeted operating deficit for the period was \$184K.
- 4) Capital expenditure are as per the budget.

2. Financial Statements for the period ended 30 September 2024

The monthly financial report provides details of the current financial position in relation to the 2024-25 annual budget. June 2024 figures are subject to audit and there may be variances to the reported figures upon the conclusion of audit. Therefore, prior year figures (June 2024) may change as the audit concludes.

The operating results (before depreciation and reserve transfers) reports \$681K operational surplus against the budgeted operational deficits of \$138K. The surplus is from savings in expenses and revenue exceeding the budget.

	YTD BUDGET	YTD ACTUAL	CHANGE YTD Budget Vs YTD Actual
	30/09/2024	30/09/2024	
	(\$M)	(\$M)	(\$M)
OPERATING REVENUES	\$5.0	\$5.3	\$0.3
OPERATING EXPENSES (BEFORE DEPRECIATION)	-\$5.1	-\$4.6	\$0.5
OPERATING SURPLUS/ DEFICIT	-\$0.1	\$0.7	\$0.8
	BUDGET	YTD ACTUAL	LAST YEAR
	Jun-25	30/09/2024	Jun-24
	(\$M)	(\$M)	(\$M)
CASH IN BANK	\$6.42	\$4.9	\$9.6
OUTSTANDING LOANS	\$1.61	\$1.7	\$1.7
NET ASSETS	\$8.28	\$11.1	\$11.4

Notes:

- 5) Operating Revenue is \$315K higher than the budget. The positive variance is due to better sale price of products, additional customer contract (FOGO).
- 6) Operating Expenses are \$457K (excluding depreciation) lower than the budget due to the saving in staff related costs and materials and contracts.
- 7) Income higher than budget and expenses lower than budget has resulted in net operating surplus of \$681K. Budgeted operating deficit for the period was \$138K.
- 8) Capital expenditure are as per the budget.

3. Financial Statements for the period ended 31 August 2024

The monthly financial report provides details of the current financial position in relation to the 2024-25 annual budget.

June 2024 figures are subject to audit and there may be variances to the reported figures upon the conclusion of audit. Therefore, prior year figures (June 2024) may change as the audit concludes.

The operating results (before depreciation and reserve transfers) reports \$253K operational surplus against the budgeted operational deficits of \$87K. The surplus is from savings in expenses and revenue exceeding the budget.

	YTD BUDGET	YTD ACTUAL	CHANGE YTD Budget Vs YTD Actual
	31/08/2024	31/08/2024	
	(\$M)	(\$M)	(\$M)
OPERATING REVENUES	\$3.3	\$3.3	\$0.0
OPERATING EXPENSES (BEFORE DEPRECIATION)	-\$3.4	-\$3.1	\$0.3
OPERATING SURPLUS/ DEFICIT	-\$0.1	\$0.3	\$0.3
	BUDGET	YTD ACTUAL	LAST YEAR
	Jun-25	31/08/2024	Jun-24
	(\$M)	(\$M)	(\$M)
CASH IN BANK	\$6.42	\$5.3	\$9.6
OUTSTANDING LOANS	\$1.61	\$1.7	\$1.7
NET ASSETS	\$8.28	\$11.0	\$11.4

Notes:

- Operating Revenue is as per the budget.
- Operating Expenses are \$311K (excluding depreciation) lower than the budget due to lower service delivery & wages.
- Capital expenditure is less than budgeted.



REPORT NO	11.7
SUBJECT	CASH INVESTMENT PORTFOLIO
REPORTING OFFICER	Pratigya Pandeya, Manager Finance
RESPONSIBLE OFFICER	B. Doherty, Acting Chief Executive Officer
EMPLOYEE INTEREST	Nil
DATE OF REPORT	21 November 2024
FILE REFERENCE	FD: Corporate Finance\ Monthly Financial Reporting\ 2024/2025
ATTACHMENTS	Nil

COUNCIL RESOLUTION

24.11-10 **MOVED:** Cr J Edinger **SECONDED:** Cr J Archibald

CEO RECOMMENDATION:

The cash investment portfolio report for the months of August 2024, September 2024 and October 2024 be received.

For: Cr K Wheatland, Mayor H Fitzhardinge, Cr J Archibald, Cr J Edinger
CARRIED 4/0

VOTING REQUIREMENT

Absolute Majority s5.42(1) CEO Delegation

PURPOSE OF REPORT

2. **ESG and Green Term Deposits Update**
3. **To receive the cash investment portfolio report:**
 - 3.1 Cash investment portfolio report as at 31 October 2024.
 - 3.2 Cash investment portfolio report as at 30 Sept 2024.
 - 3.3 Cash investment portfolio report as at 31 August 2024.

NATURE OF COUNCIL'S ROLE IN THE MATTER:

Advocative

Not applicable

Executive

The Audit & Risk Committee endorsed the Investment Policy, setting the guidelines for investing surplus cash in its municipal and reserves funds. The Committee requested that the CEO consider "green" investment deposits with authorised banks that meet environmentally friendly and social eligible projects.

Legislative

Local Government Financial Regulations 19 requires every local government is to establish and document internal control procedures to be followed by employees to ensure control over investments. The control procedures are to enable the identification of the nature and location of all investments and the transactions related to each investment.

Regulation 19C (FM regs):

- **PROHIBITED INVESTMENTS**
 - *19C. (2) When investing money under section 6.14(1), a local government may not do any of the following —*
 - (a) *deposit with an institution except an authorised institution;*
 - (b) *deposit for a fixed term of more than 3 years;*
 - (c) *invest in bonds that are not guaranteed by the Commonwealth Government, or a State or Territory government;*
 - (d) *invest in bonds with a term to maturity of more than 3 years;*
 - (e) *invest in a foreign currency.*

IMPLICATIONS TO CONSIDER:

Consultative:

Not applicable

Strategic relevance:

Compliance requirement

Policy related:

Policy No 2.3 - Cash Investments Policy (Approved by Council 25/05/2023 next review Nov 2025)

The policy gives delegated authority to the CEO to invest in authorised investments with Banking Institutions with a rating of "A" or higher as defined by Standard & Poor's Aust.

Operational Policy No 2.2 Cash Investment Control Procedures (Approved by SMG May 2023, next review May 2025)

Employees' Delegations:

CEO (Council approval 22 February 2024)

Executive Manager Governance & Culture (CEO approval 14 March 2024)

Manager Corporate Services (CEO approval 14 March 2024)

Manager Finance (CEO Approval 14 March 2024)

	Responsibilities
Council	• Governance Financial responsibility. • Approves policy and guidelines.
Audit Committee	• Reviews internal control procedures. • Reviews policy and guidelines for investment portfolio. • Makes recommendations to Council.
Chief Executive Officer	• Prime responsibility for the control of the investment portfolio. • Has delegation of authority from Council to invest surplus cash funds in accordance with Council approved policy.

Executive Manager Governance & Culture	Has delegation authority from CEO to approve cash investments initiated by Manager Finance in accordance with Council approved policy 2.2 - Authorisation of Payment.												
Manager Corporate Services	Has delegation authority from CEO to approve cash investments initiated by Manager Finance in accordance with Council approved policy 2.2 - Authorisation of Payment.												
Manager Finance	- Has delegation of authority from CEO to invest surplus cash funds in accordance with Council approved policy. - Selection of the appropriate investment in accordance with the council approved policy. - Reviews risk exposure and types of investments. - Selection and disposal of investments with banks and fund managers in accordance with the Council approved policy. - Accounting and reporting of investments. - Record keeping of all investments ensuring the identification of – a) the nature and location of all investments b) the transactions related to each investment - Signs and authorises the payment vouchers for investments.												
Accountant	- Reconciles bank statements and investment documentation for accounting and reporting of investments. - Record keeping of all investments ensuring the identification of – c) the nature and location of all investments d) the transactions related to each investment												
Internal Control Segregation of Duties	- Appropriate segregation of duties as follows: <table border="1"> <thead> <tr> <th>Duties</th><th>Responsibilities</th></tr> </thead> <tbody> <tr> <td>Initiates Investment</td><td>Manager Finance</td></tr> <tr> <td>Approves Investment</td><td>Executive Manager Governance & Culture Manager Corporate Services or CEO</td></tr> <tr> <td>Authorises Payment</td><td>Any two – Manager Corporate Services, Manager Finance, CEO</td></tr> <tr> <td>Reconciles and records all investment documentation</td><td>Accountant</td></tr> <tr> <td>Checks the accounting, reporting and recordkeeping of investments</td><td>Manager Finance</td></tr> </tbody> </table> - Persons that record investments, - Persons that buy and sell investments, and - Persons that reconcile the investment statements	Duties	Responsibilities	Initiates Investment	Manager Finance	Approves Investment	Executive Manager Governance & Culture Manager Corporate Services or CEO	Authorises Payment	Any two – Manager Corporate Services, Manager Finance, CEO	Reconciles and records all investment documentation	Accountant	Checks the accounting, reporting and recordkeeping of investments	Manager Finance
Duties	Responsibilities												
Initiates Investment	Manager Finance												
Approves Investment	Executive Manager Governance & Culture Manager Corporate Services or CEO												
Authorises Payment	Any two – Manager Corporate Services, Manager Finance, CEO												
Reconciles and records all investment documentation	Accountant												
Checks the accounting, reporting and recordkeeping of investments	Manager Finance												

Financial:

Revenue from interest is included in the annual operating budget.

Legal and statutory:

As noted under legislative

Risk related:

Investments are identified and evaluated in the Risk Register as follows:

Risk No	Risk Description	Potential Consequences	Controls Are Currently In Place,	Overall Risk Rating
FA05	Poor Investment Decisions	Loss of income	1 - Investment Policy sets out the guidelines under which RRG can invest funds, 2 - Minimum credit rating is B+	Low 4

REPORT

1. ESG and Green Term Deposits Update

In March 2023 CBA advised there is no ability to roll any Green/ESG TDs over for the time being.

“Due to the ever-evolving ESG frameworks, clearer regulatory guidance and investor needs, we are working on a new design for ESG and Green Term Deposits which segregates deposits more clearly, strengthens the link to sustainability funding provided and enables them to be as impactful as possible.

We are aiming to bring updated ESG and Green TD products to market as soon as possible and I will let you know when this information is to hand.”

We reached out to CBA (February 2024) to have the update on ESG and Green TD products and we are advised following:

“We are currently still working on a refresh of our Green and ESG offering. I can contact you whenever we have a new product up and running.”

We reached out to CBA (November 2024) to have the update on ESG and Green TD products and we are advised following:

“ Unfortunately we do not have Green TDs available at this time. They have been working for some time on how we are able to report accurately on the investment to ensure no ‘green washing’ however this is still being worked on sorry.”

“Green Investments” are authorised investment products made only with authorised institutions that respect the environment and not invested in fossil fuel industries.

Currently we have no funds invested in ESG/Green due to unavailability of ESG and Green TD products.

The deposit meets our Investment Policy:

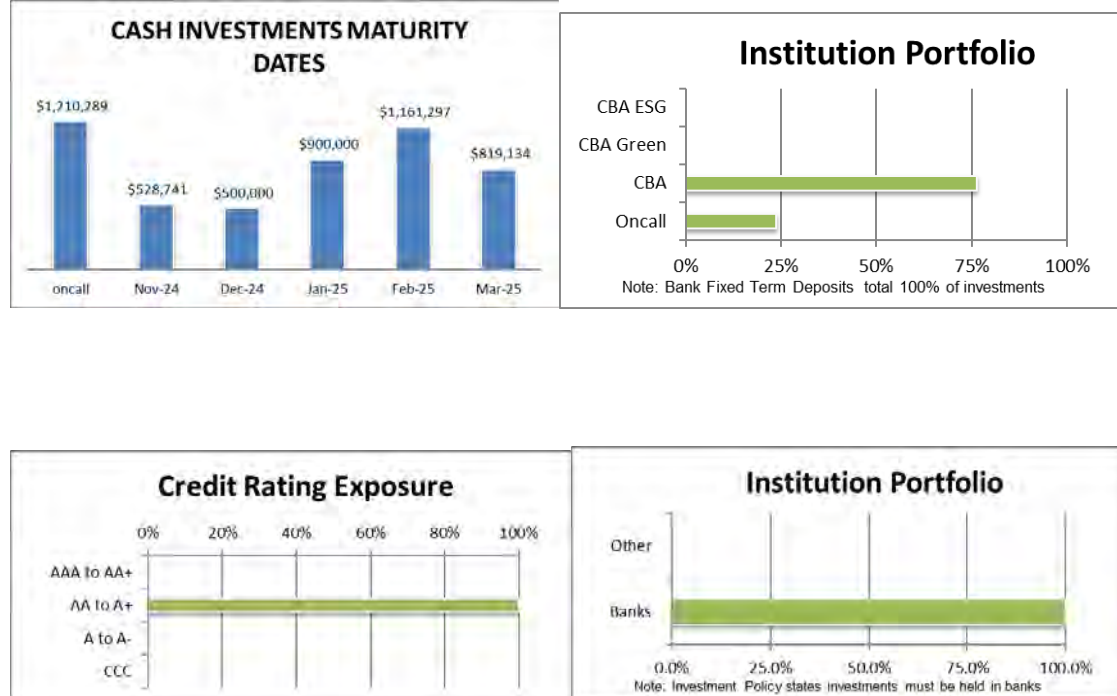
1. An authorised deposit-taking institution
2. Credit rating minimum “A” CBA investments are “AA” or higher

2. To receive the cash investment portfolio report:

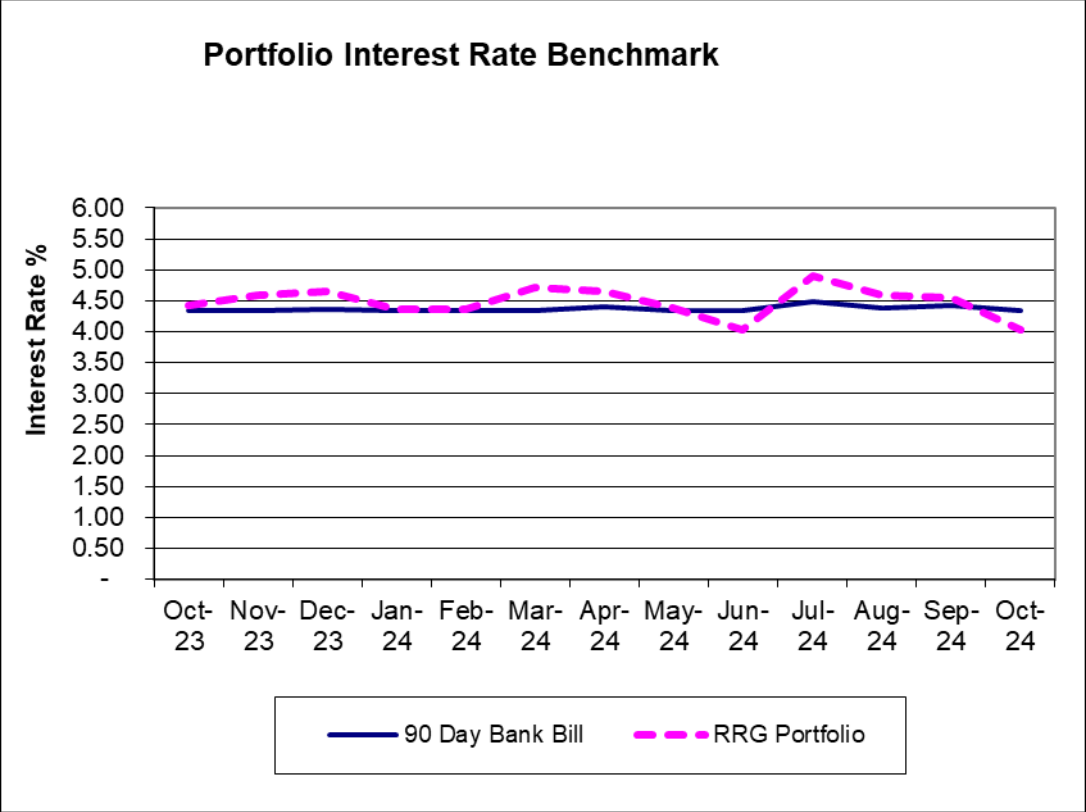
a. Cash Investment Portfolio as at 31 October 2024 as follows

RESOURCE RECOVERY GROUP CASH INVESTMENT PORTFOLIO As at October 2024									
Invest. No.	Interest Rates	Amount	Maturity	Institution	Rating		Valuation		
1	1.35%	\$ 1,210,289	oncall	BWA Oncall	AA	Bank	100%	\$	1,210,289
75	5.05%	\$ 528,741	25/11/2024	CBA	AA	Bank	100%	\$	528,741
87	4.82%	\$ 561,297	7/02/2025	CBA	AA	Bank	100%	\$	561,297
96	4.80%	\$ 819,134	3/03/2025	CBA	AA	Bank	100%	\$	819,134
97	5.02%	\$ 900,000	23/01/2025	CBA	AA	Bank	100%	\$	900,000
98	4.70%	\$ 500,000	20/12/2024	CBA	AA	Bank	100%	\$	500,000
99	4.77%	\$ 600,000	25/02/2025	CBA	AA	Bank	100%	\$	600,000
Total									\$ 5,119,461
Weighted Average									4.04%
90 day bank bill									100.00%

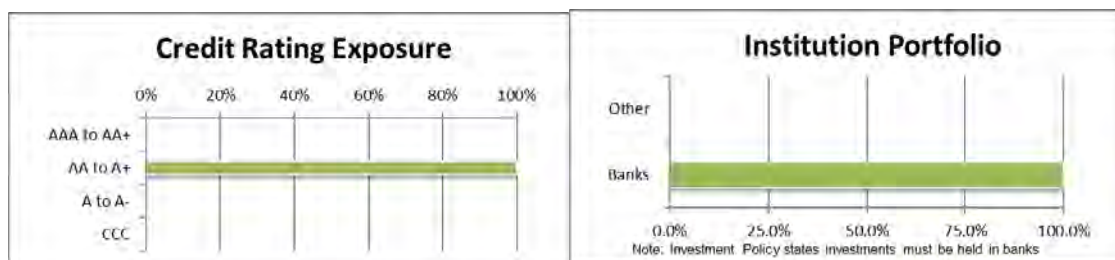
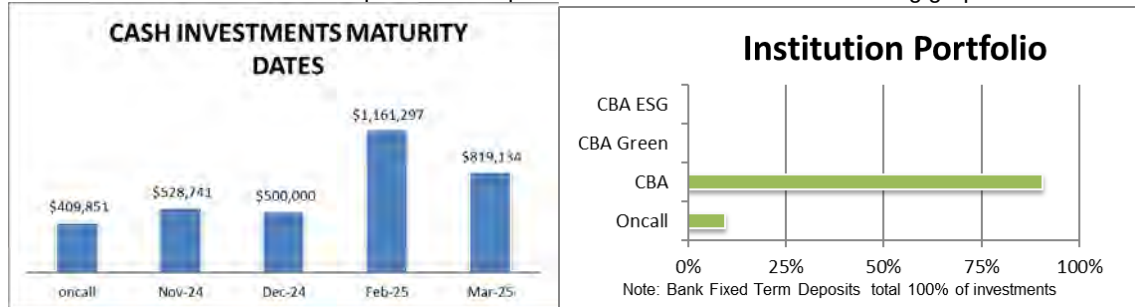
The Cash Investment Portfolio exposure for October 2024 is shown in the following graphs:



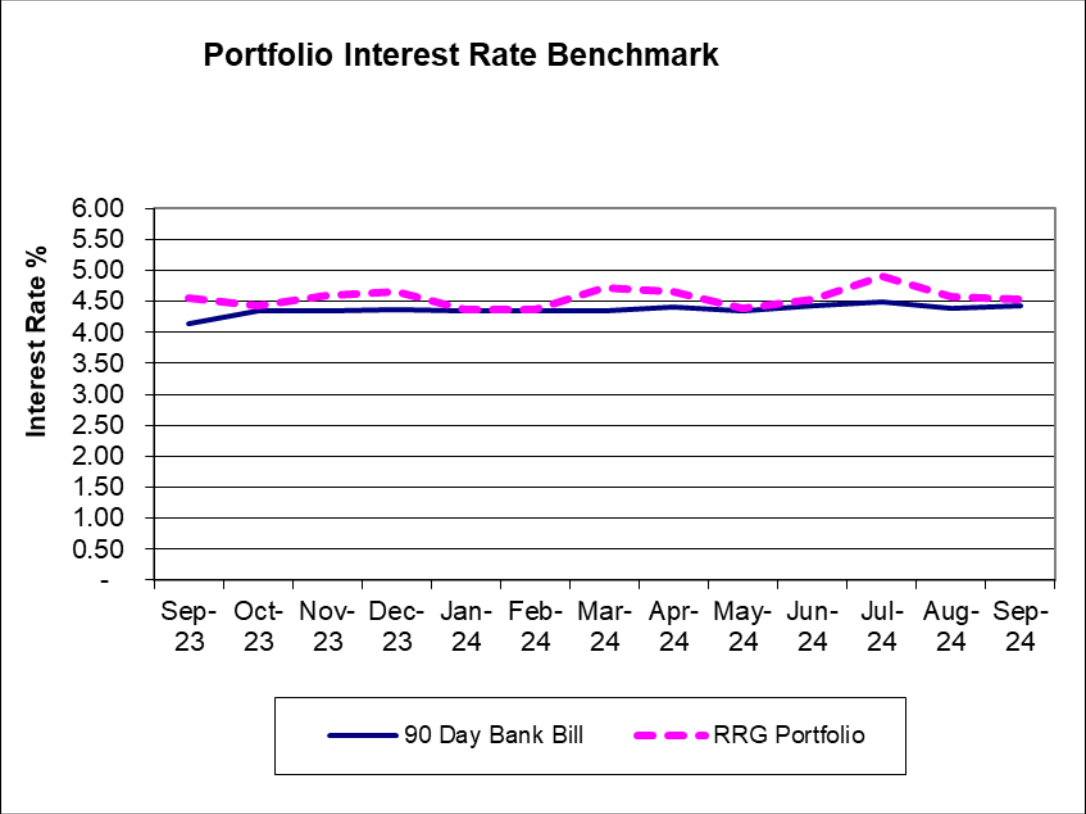
The RRG's investment portfolio is slightly below the 90-day bill rate benchmark as of 31 October 2024. This is because the excess funds on the call account has lower interest rates than term deposit.



The Cash Investment Portfolio exposure for September 2024 is shown in the following graphs:



The RRG’s investment portfolio is above the 90-day bill rate benchmark. This is because the funds are renegotiated at higher rates.



RESOURCE RECOVERY GROUP								
CASH INVESTMENT PORTFOLIO								
As at August 2024								
Invest. No.	Interest Rates	Amount	Maturity	Institution	Rating		Valuation	
1	1.35%	\$ 408,738	oncall	BWA Oncall	AA	Bank	100%	\$ 408,738
75	5.05%	\$ 528,741	25/11/2024	CBA	AA	Bank	100%	\$ 528,741
87	5.06%	\$ 545,418	10/09/2024	CBA	AA	Bank	100%	\$ 545,418
95	4.73%	\$ 511,946	30/09/2024	CBA	AA	Bank	100%	\$ 511,946
96	4.80%	\$ 819,134	3/03/2025	CBA	AA	Bank	100%	\$ 819,134
97	5.02%	\$ 900,000	23/01/2025	CBA	AA	Bank	100%	\$ 900,000
98	4.70%	\$ 500,000	20/12/2024	CBA	AA	Bank	100%	\$ 500,000
99	4.77%	\$ 600,000	25/02/2025	CBA	AA	Bank	100%	\$ 600,000
Total		\$ 4,813,977						\$ 4,813,977
Weighted Average		4.58%						100.00%
90 day bank bill		4.39%						

Cash Investments Maturity Dates

Maturity Date	Investment Amount
oncall	\$408,738
Sep-24	\$1,057,364
Nov-24	\$528,741
Dec-24	\$500,000
Jan-25	\$900,000
Feb-25	\$600,000
Mar-25	\$819,134

Institution Portfolio (CBA ESG)

Category	Percentage
CBA ESG	0%
CBA Green	0%
CBA	~90%
Oncall	~10%

Note: Bank Fixed Term Deposits total 100% of investments

Credit Rating Exposure

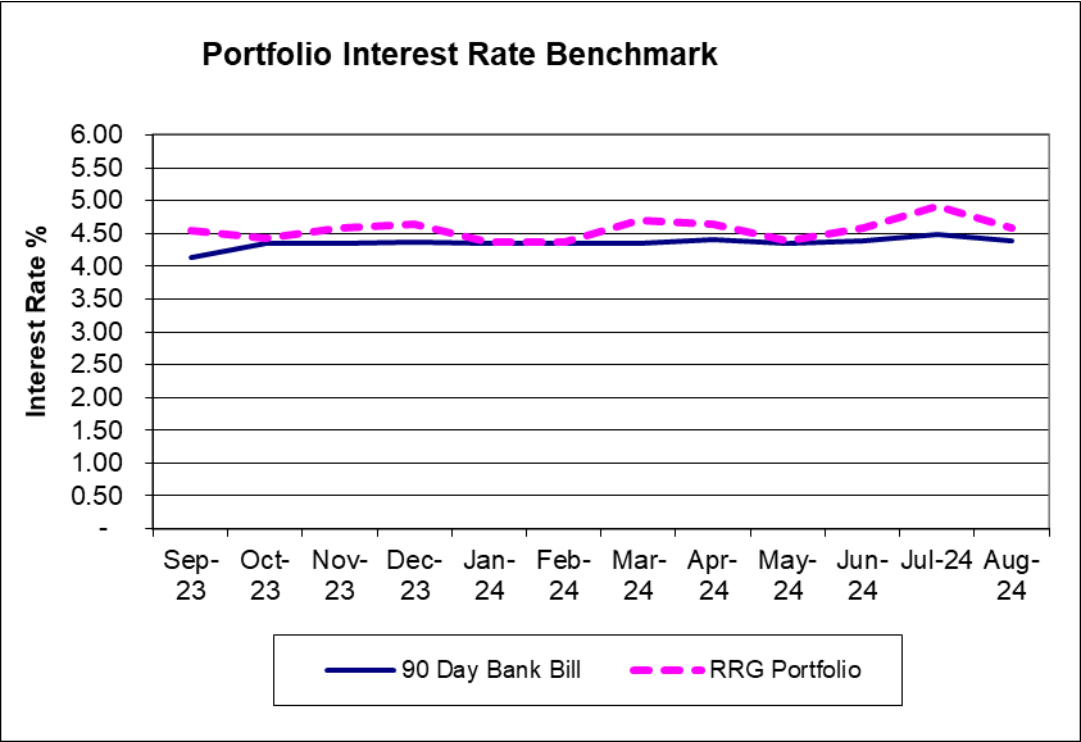
Credit Rating	Percentage
AAA to AA+	0%
AA to A+	100%
A to A-	0%
CCC	0%

Institution Portfolio (Banks)

Category	Percentage
Other	0%
Banks	100%

Note: Investment Policy states investments must be held in banks

The RRG's investment portfolio is above the 90-day bill rate benchmark.





REPORT NO	11.8
SUBJECT	SCHEDULE OF PAYMENTS
REPORTING OFFICER	P Pandeya, Manager Finance
RESPONSIBLE OFFICER	A Johnson, Executive Manager Governance & Culture
EMPLOYEE INTEREST	Nil
DATE OF REPORT	21 November 2024
FILE REFERENCE	FD: Corporate Finance\Monthly Financial Reporting\2024-2025
ATTACHMENTS	#1 Payment Schedule October 2024 #2 Payment Schedule September 2024 #3 Payment Schedule August 2024

COUNCIL RESOLUTION

24.11-11 MOVED: Cr J Edinger SECONDED: Cr J Archibald

CEO RECOMMENDATION:

The schedule of payments as listed in the attachments for the municipal fund; for the months of August 2024 for \$2,364,100.69, of September 2024 for \$ 1,88,576.78 & October 2024 for \$1,742,662.77 be received.

For: Cr K Wheatland, Mayor H Fitzhardinge, Cr J Archibald, Cr J Edinger
CARRIED 4/0

VOTING REQUIREMENT

Simple Majority

PURPOSE OF REPORT

To report the delegated authority of payments for the months noted above.

BACKGROUND

Delegated Authority has been granted to the Chief Executive Officer to make payments from the Regional Council banking Account. In accordance with Regulation 13(2) and (3) of the *Local Government (Financial Administration) Regulations 1996* where this power has been delegated, a list is to be compiled for each month and presented to the Council which shows each payment, payee's name, amount and date of payment, and sufficient information to identify the transaction.



REPORT NO	11.9
SUBJECT	MEMBER FEES & ALLOWANCES
AUTHOR	A Johnson, Executive Manager Governance & Culture
RESPONSIBLE OFFICER	B Doherty, Acting Chief Executive Officer
EMPLOYEE INTEREST	Nil
DATE OF REPORT	18 November 2024
FILE REFERENCE	FD: Corporate Governance/Policy/Member Fees & Allowances
ATTACHMENTS	1# Members Fees and Allowances 1.8

24.11-12 MOVED: Mayor H Fitzhardinge SECONDED: Cr K Wheatland

CEO RECOMMENDATION:

That Council:

- 1. Endorse the continuation of payment of an annual attendance allowance to elected members in lieu of meeting attendance fees.**
- 2. Revert the annual allowance payable to elected members back to 75% of the**
- 3. maximum amount recommended by the Salaries and Allowances Tribunal each year.**
- 4. Endorse the continuation of payment of a Chair allowance in addition to the annual attendance allowance and revert the payment back to 75% of the maximum amount recommended by the Salaries and Allowances Tribunal each year.**
- 5. Endorse the continuation of payment of a Deputy Chair allowance in addition to the annual attendance allowance of 25% of the amount payable to the Chair each year.**

Cr Edinger proposed an amendment to the members annual allowance payable from 75% to the maximum amount recommended by the Salaries and Allowances Tribunal each year.

The reason for the amendment is to recognise the additional workload required by elected members at the present time.

MOTION AS AMENDED/ COUNCIL RESOLUTION:

24.11-12 Moved: Cr J Edinger Seconded: Cr J Archibald

That Council:

- 1. Endorse the continuation of payment of an annual attendance allowance to elected members in lieu of meeting attendance fees.**
- 2. Revert the annual allowance payable to the maximum amount recommended by the Salaries and Allowances Tribunal each year effective from 1 December 2024**
- 3. Endorse the continuation of payment of a Chair allowance of the maximum amount recommended by the Salaries and Allowances Tribunal each year effective from 1 December 2024**

4. Endorse the continuation of payment of a Deputy Chair allowance in addition to the annual attendance allowance of 25% of the amount payable to the Chair each year.
5. The payment of annual attendance fees be reviewed prior to 30th June 2025.

For: Cr K Wheatland, Mayor H Fitzhardinge, Cr J Archibald, Cr J Edinger
CARRIED 4/0

VOTING REQUIREMENT

Requires Absolute Majority in accordance with s5.99 & s5.98A of the LGA 1995.

PURPOSE OF REPORT

To review and consider the Regional Council members' fees and allowances in accordance with the *Local Government Act 1995*, regulations and Council Policy

NATURE OF COUNCIL'S ROLE IN THE MATTER:

Advocative

Not applicable

Executive

Legislative

Salaries and Allowances Act 1975

The Local Government Act 1995:

s5.98. Fees etc. for council members

(1A) In this section —

determined means determined by the Salaries and Allowances Tribunal under the *Salaries and Allowances Act 1975* section 7B.

- (1) A council member who attends a council or committee meeting is entitled to be paid —
 - (a) the fee determined for attending a council or committee meeting; or
 - (b) where the local government has set a fee within the range determined for council or committee meeting attendance fees, that fee.

s5.99. Annual fee for council members in lieu of fees for attending meetings

A local government may decide* that instead of paying council members a fee referred to in section 5.98(1), it will instead pay all council members who attend council or committee meetings —

- (a) the annual fee determined by the Salaries and Allowances Tribunal under the *Salaries and Allowances Act 1975* section 7B; or
- (b) where the local government has set a fee within the range for annual fees determined by that Tribunal under that section, that fee.

* Absolute majority required.

s5.98A. Allowance for deputy mayor or deputy president

- (1) A local government may decide* to pay the deputy mayor or deputy president of the local government an allowance of up to the percentage that is determined by the Salaries and Allowances Tribunal under the *Salaries and Allowances Act 1975* section 7B of the annual local government allowance to which the mayor or president is entitled under section 5.98(5).

** Absolute majority required.*

- (2) An allowance under subsection (1) is to be paid in addition to any amount to which the deputy mayor or deputy president is entitled under section 5.98.

IMPLICATIONS TO CONSIDER:

Consultative:

Members fees are published on the RRG website and fees paid are reviewed each year as part of the external financial audit.

Strategic relevance:

Policy related:

Policy No 1.8 Members Fees & Allowances

Financial:

Elected member fees budgeted for 2024-2025 is \$41,780
Potential additional costs are outlined in the report

Legal and statutory:

Members are not required to disclose an interest relating to a fee, reimbursement of an expense or an allowance paid to them as a council member. S5.63(1)(c)

Risk related:

Risk No	Risk Description	Potential Consequences	Controls Are Currently In Place,	Overall Risk Rating
A03	Non-Compliance (Corporate)	1. Infringement by relevant authority	- Compliance Calendar/Register - State Government Legislative Updates - Annual Compliance Audit Return	Low 6

BACKGROUND:

As part of negotiating an updated Establishment Agreement with members, it was agreed that each member council would appoint two council members per participant to ensure that elected member representation would be adequate as the number of member councils had reduced over recent years.

Each member Council pays an annual Governance contribution fee, fees paid to elected member by RRG are included in the Governance expenses and apportioned to members each year. A key concern raised by members at the time was the additional cost that they would incur if the number of elected members were to increase.

Elected Members, Member CEO's and Member Officers were all consulted in the redrafting of the Establishment Agreement and at the time all parties agreed that to address the concern raised by members, that on the appointment of two elected members per Council, member fees would reduce from 75% to 50% of the maximum rate determined by the State Administrative Tribunal. This would result in no increase to governance costs being passed on to members.

At the ordinary meeting of council held on 24 November 2022, Members reviewed the Members Fees & Allowances Policy no. 1.8 and approved the following amendment:

Incorporates a reduction in payments from 75% to 50% in the event of more than one Council member per participant being appointed to the Regional Council.

At the Ordinary Meeting of Council held on 24 August 2023 the Chairperson introduced a motion to amend the current policy and practice of paying a deputy chair allowance only during a leave of absence by the Chairperson.

The Chair noted that it is current practice in member Councils for the Deputy Mayor Allowance to be paid periodically as a percentage of the Mayor allowance. This percentage is 25% of the allowance payable to the Chair.

The Chair proposed that the Deputy Chair allowance be paid on an ongoing basis rather than only during a leave of absence by the Chairperson. This proposed change was considered by Council and carried unanimously.

The State Administrative Tribunal reviews and publishes a range of fees payable to elected members from the beginning of each financial year. For the year commencing 1 July 2024 fees per meeting are:

Regional Local Government	Minimum	Maximum
For a council member other than the chair	\$99	\$260
For a council member who holds the office of chair	\$99	\$530

Alternatively elected members can be paid an annual fee in lieu of meeting attendance fees. This has been RRG practice in recent years. Annual attendance fees from 1 July 2024 are:

Regional Local Government	Minimum	Maximum
For a council member other than the chair	\$1,945	\$11,430
For a council member who holds the office of chair	\$2,137	\$17,139

Additional annual allowances:

Regional Local Government	Minimum	Maximum
Chair	\$556	\$21,710
Deputy Chair (25% of above)	\$139	\$5,427

REPORT:

The amended Establishment Agreement was executed by all parties on 10 October 2024 enabling the appointment of a second elected member by each member participant.

Cr Jenny Archibald and Cr Jane Edinger were sworn in at the next meeting of Council held on 14 November 2024. This being the catalyst to reduce the member fees from 75% to 50% as per the policy.

Actual fees payable as per current policy:

1 Councillor per Participant					
Fees from 1 July 2024	Minimum	Maximum	75%	Councillors	Total
Members	\$ 1,945	\$ 11,430	\$ 8,573	1	\$ 8,573
Chair (attendance fee)	\$ 2,137	\$ 17,139	\$ 12,854	1	\$ 12,854
Chair (allowance)	\$ 556	\$ 21,710	\$ 16,283	1	\$ 16,283
Deputy Chair (allowance)			\$ 4,071	1	\$ 4,071
Total					\$ 41,780

If 2 Councillors per Participant					
Reduced to 50%	Minimum	Maximum	50%	Councillors	Total
Members	\$ 1,945	\$ 11,430	\$ 5,715	3	\$ 17,145
Chair (attendance fee)	\$ 2,137	\$ 17,139	\$ 8,570	1	\$ 8,570
Chair (allowance)	\$ 556	\$ 21,710	\$ 10,855	1	\$ 10,855
Deputy Chair (allowance)			\$ 2,714	1	\$ 2,714
Total					\$ 39,283

Meetings workload over the last 3 years has been as follows:

Meeting Type	2022	2023	2024	Projected 2025
OCM	4	4	4	4 tbc
SCM	4	5	6 – 7 tbc	tbc
TOTAL	8	9	10 - 11	tbc

There has been a progressive increase in the need for special meetings over the last three years and it is likely this will continue given the activities around the transition and wind up of RRG. The activities that are likely to require regular meetings and decisions include:

- various sub agreements to be drafted and agreed arising from the Heads of Agreement;
- request for proposals for future operators of the Canning Vale Centre;
- tender processes and requirements for site demolition, make good and remediation;
- continuity of service considerations for member Councils;
- communications planning and stakeholder engagement;
- coordination of transition of assets, staff and operations, contracts etc;
- wind up decisions for projects and RRG entity; and
- wind up processes.

At the time the withdrawal of the Town of East Fremantle and subsequent withdrawal of the Cities of Melville & Fremantle were not envisaged and the current workload for elected Members was not anticipated.

It is now understood that the withdrawal of member Councils and wind up of RRG will take additional time and require the service time of Elected Member to be extended into 2026 at least subject to the outcome of market approaches and scenarios adopted.

Impact to Members under alternative scenarios:

There has been a progressive increase in Elected Member workload over the last three years. As a result of the increase in Elected Member numbers and maintenance of total expenditure there has effectively been a decrease in fees paid to Elected Members by one third. The following scenarios outline the actual fees payable and increases to the governance charges that would be incurred by member councils if fees are to be increased.

Scenario 1: - 2 Councillors per Participant @ 65%						
Fees from 1 July 2024	Minimum	Maximum	65%	Councillors	Total	Impact to Members
Members	\$ 1,945	\$ 11,430	\$ 7,430	3	\$ 22,289	
Chair (attendance fee)	\$ 2,137	\$ 17,139	\$ 11,140	1	\$ 11,140	
Chair (allowance)	\$ 556	\$ 21,710	\$ 14,112	1	\$ 14,112	
Deputy Chair (allowance)			\$ 3,528	1	\$ 3,528	
Total					\$ 51,068	\$ 11,785
Scenario 2: - 2 Councillors per Participant @ 75%						
Fees from 1 July 2024	Minimum	Maximum	75%	Councillors	Total	Impact to Members
Members	\$ 1,945	\$ 11,430	\$ 8,573	3	\$ 25,718	
Chair (attendance fee)	\$ 2,137	\$ 17,139	\$ 12,854	1	\$ 12,854	
Chair (allowance)	\$ 556	\$ 21,710	\$ 16,283	1	\$ 16,283	
Deputy Chair (allowance)			\$ 4,071	1	\$ 4,071	
Total					\$ 58,925	\$ 19,642
Scenario 3: - 2 Councillors per Participant @ 100%						
Fees from 1 July 2024	Minimum	Maximum	100%	Councillors	Total	Impact to Members
Members	\$ 1,945	\$ 11,430	\$ 11,430	3	\$ 34,290	
Chair (attendance fee)	\$ 2,137	\$ 17,139	\$ 17,139	1	\$ 17,139	
Chair (allowance)	\$ 556	\$ 21,710	\$ 21,710	1	\$ 21,710	
Deputy Chair (allowance)			\$ 5,428	1	\$ 5,428	
Total					\$ 78,567	\$ 39,283

In consideration of the extended dates of service and additional meeting workloads that are likely to arise from the transition process it is recommended that fees be adopted at 75% of the maximum allowable.

12. ELECTED MEMBER MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN
Nil
13. NEW BUSINESS OF AN URGENT NATURE APPROVED BY THE CHAIRPERSON OR PERSON
PRESIDING OR BY DECISION OF MEETING
Nil
14. QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN
Nil
15. CONFIDENTIAL MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC

The Chairperson announced that the meeting would now be closed to the public to discuss confidential matters and noted that no members of the public were in attendance.

COUNCIL RESOLUTION

24.11-13 **MOVED: Mayor H Fitzhardinge SECONDED: Cr K Wheatland**

THAT THE MEETING GO BEHIND CLOSED DOORS TO DISCUSS CONFIDENTIAL ITEMS 15.1, 15.2, 15.3, 15.4, 15.5, 15.6 AND 15.7 IN ACCORDANCE WITH SECTION 5.23 (2) (C), A CONTRACT/S ENTERED INTO, OR WHICH MAY BE ENTERED INTO, BY THE LOCAL GOVERNMENT AND SECTION (A), A MATTER AFFECTING AN EMPLOYEE OR EMPLOYEES.

For: Cr K Wheatland, Mayor H Fitzhardinge, Cr J Archibald, Cr J Edinger
CARRIED 4/0

Items 15.1 to 15.2 were moved en bloc

Cr Edinger departed the meeting at 5.23pm

15.1 FIXED PANEL SPEND

COUNCIL RESOLUTION

24.11-14 **MOVED: Cr J Archibald SECONDED: Mayor H Fitzhardinge**

CEO RECOMMENDATION:

That the CEO be given delegated authority to award contracts to Panels of Pre-qualified suppliers to a combined total value of \$1,500,000, excluding GST, for the period 1 June 2024 to 31 May 2025.

For: Cr K Wheatland, Mayor H Fitzhardinge, Cr J Archibald
CARRIED by Absolute Majority 3/0

15.2 MEMBER COUNCIL WITHDRAWAL – CITY OF CANNING

24.11-15 MOVED: Cr J Archibald SECONDED: Mayor H Fitzhardinge

CEO RECOMMENDATION

- 1. Council defer payment of the proportional share of equity owed to the City of Canning from the RRRC loan funded assets to allow the negotiations of the Waste Management Collective to continue.**
- 2. The CEO provide a further report to the Council in February 2025 in relation to the equity payment and litigation status.**

For: Cr K Wheatland, Mayor H Fitzhardinge, Cr J Archibald
CARRIED 3/0

Cr Edinger returned to the meeting at 5.25pm

15.3 INSURANCE CONSIDERATIONS

24.11-16 MOVED: Cr H Fitzhardinge SECONDED: Cr J Edinger

CEO RECOMMENDATION:

Council endorse the renewal of the Industrial Special Risks property insurance for the financial year 2025-2026 to be in accordance with the risk position outlined in the report - Current Position Limited Indemnity.

Mayor Fitzhardinge proposed an amendment to provide a delegation to the CEO to deal with this matter.

The reason was to enable the matter to be dealt with prior to the next ordinary meeting of Council.

MOTION AS AMENDED/ COUNCIL RESOLUTION:

24.11-16 MOVED: Cr H Fitzhardinge SECONDED: Cr J Edinger

Council provide delegation to the CEO, with the agreement of REG Members Officers, for the renewal of the Industrial Special Risks property insurance for the financial year 2025-2026.

For: Cr K Wheatland, Mayor H Fitzhardinge, Cr J Archibald, Cr J Edinger
CARRIED by Absolute Majority 4/0

15.4 HEADS OF AGREEMENT

24.11-17 MOVED: Cr K Wheatland SECONDED: Mayor H Fitzhardinge

CEO RECOMMENDATION

Council note the progress of the Heads of Agreement between the Cities of Melville, Fremantle and Canning.

Cr Archibald proposed an alternate motion:

Council:

1. Note that the Cities of Melville, Canning and Fremantle have now formally endorsed the Heads of Agreement for the Transition of the Regional Resource Recovery Centre and as such, supports the progression of the relevant deeds and agreements and transitional arrangements as detailed in schedules 1 - 4 of the Heads of Agreement.
2. Acknowledge and accept that in the case of the Settlement Deed (to be executed within 60 days of the Heads of Agreement being signed) and the Surrender Deed, the RRG are a signatory party.

COUNCIL RESOLUTION:

24.11-17 MOVED: Cr J Archibald SECONDED: Cr J Edinger

Council:

1. Note that the Cities of Melville, Canning and Fremantle have now formally endorsed the Heads of Agreement for the Transition of the Regional Resource Recovery Centre and as such, supports the progression of the relevant deeds and agreements and transitional arrangements as detailed in schedules 1 - 4 of the Heads of Agreement.
2. Acknowledge and accept that in the case of the Settlement Deed (to be executed within 60 business days of the Heads of Agreement being signed) and the Surrender Deed, the RRG are a signatory party.

For: Cr K Wheatland, Mayor H Fitzhardinge, Cr J Archibald, Cr J Edinger
CARRIED 4/0



15.5 TRANSITIONAL PLANNING – PROGRESS REPORT

24.11-18 MOVED: Cr H Fitzhardinge SECONDED: Cr K Wheatland

CEO RECOMMENDATION

That Council:

1. Receive the advice regarding the current status of transitional planning by RRG.
2. Approve a budget amendment increasing the current budget for Consultants by \$150,000 for the financial year 2024-2025.

Mayor Fitzhardinge proposed an amendment for the provision of consultancy services to undertake the execution of portions of the transition plan, but the transition plan be developed internally.

MOTION AS AMENDED/ COUNCIL RESOLUTION

24.11-16 MOVED: Cr H Fitzhardinge SECONDED: Cr J Edinger

1. Receive the advice regarding the current status of transitional planning by RRG.
2. Increase currently consultancy budget by \$100k to engage consultants to provide advice to RRG as required for transitional planning.

For: Cr K Wheatland, Mayor H Fitzhardinge, Cr J Archibald, Cr J Edinger
CARRIED by Absolute Majority 4/0

Cr Wheatland left the room at 6.12pm.

Cr Wheatland re-entered the room at 6.14pm.

15.6 RECYCLE RIGHT TRANSITION

COUNCIL RESOLUTION

24.11-19 MOVED: Cr J Archibald SECONDED: Cr J Edinger

CEO RECOMMENDATION

- Council gives delegated authority to the Chief Executive Officer:
1. To make minor amendments to the Deeds in accordance with legal advice.
 2. To execute the Deeds to finalise the transition of ownership of Recycle Right to Department Water and Environmental Regulation.

For: Cr K Wheatland, Mayor H Fitzhardinge, Cr J Archibald, Cr J Edinger
CARRIED by Absolute Majority 4/0

15.7 TEMPORARY CHIEF EXECUTIVE OFFICER ROLE

COUNCIL RESOLUTION

24.11-20 MOVED: Cr H Fitzhardinge SECONDED: Cr J Edinger

This item be deferred for review by the CEO Performance Review Committee.

For: Cr K Wheatland, Mayor H Fitzhardinge, Cr J Archibald, Cr J Edinger
CARRIED 4/0

COUNCIL RESOLUTION

24.11-21 MOVED: Cr H Fitzhardinge SECONDED: Cr K Wheatland

THAT THE MEETING COME OUT FROM BEHIND CLOSED DOORS.

For: Cr K Wheatland, Mayor H Fitzhardinge, Cr J Archibald, Cr J Edinger
CARRIED 4/0

16. DECLARATION OF CLOSURE OF MEETING

There being no further business, the Chairperson thanked those present for their attendance and the meeting was declared closed at 6.16 pm.

I hereby certify that the Minutes of the Ordinary Council Meeting held on 28 November 2024 were confirmed on 20 February 2025.

Cr Karen Wheatland
Presiding Member


Signature

ORDINARY MEETING OF COUNCIL 22 AUGUST 2024 ACTION LIST

AGENDA ITEM NO.	SUBJECT	LIST ACTION TAKEN	ACTION BY	STATUS
8.1 - 8.4	Minutes of previous meeting	1. Publish on Website	OA	COMPLETE
		2. Upload to FD	OA	COMPLETE
11.1	Corporate policy review	All staff advised of updated policies	EMGC	COMPLETE
11.2	Melbourne waste & energy expo and study tour	CEO to provide report to November Council meeting	CEO	
11.3	Financial reports	No further action	MF	N/A
11.4	Cash investment portfolio	No further action	MF	N/A
11.5	Schedule of payments	No further action	MF	N/A
15.1	Member council withdrawal – town of East Fremantle	Execute Deed	CEO	
		Note delegation	MCS	
		Facilitate resolutions from Melville & Fremantle to endorse Deed	EMGC	
15.2	Member council withdrawal – city of Canning	1. Council defer payment of the proportional share of equity owed to the City of Canning from the RRRC loan funded assets to allow the negotiations of the Waste Management Collective to continue.	CEO	N/A
		2. The CEO provide a further report to the Council in November 2024 in relation to the equity payment and litigation status.	CEO	
15.3	Service contracts	1. Council endorse the CEO requested contract variations amending exit clauses of existing contracts as detailed in the report.	MCS	
		2. Council agree to a 12 month extension to the City of Wanneroo Recyclables Processing Agreement to November 2025.	MCS	
15.4	Transfer of residual waste	That Council receive the report detailing the outcome of the CEO delegated authority to award tender T2024-02 Receive and Transport Residual Wastes.	MCS	
15.5	Transitional planning – progress report	1. Seek meeting to brief Department of Local Government in relation to current situation. Prepare briefing note for Department/Minister.	CEO	COMPLETE
		2. Follow up re response to correspondences sent to Melville & Fremantle re withdrawal dates	CEO	
15.6	Long service leave – chief executive officer	No further action	CEO	N/A
13.1	Review of Chief Executive Officer KPI's	No further action	CEO	N/A

ORDINARY MEETING OF COUNCIL 22 AUGUST 2024 ACTION LIST

Special Council Meeting – 27 June 2024 Outstanding Actions				
11.2	TENDER T2024-02 RECEIVE & TRANSPORT RESIDUAL WASTES	1. Tender to be awarded, Negotiate terms of agreement. 2. Update CEO delegation register. 3. Complete Tender Register & Update Website	MCS	IN PROGRESS COMPLETE IN PROGRESS
11.4	CITY OF KALAMUNDA FOGO PROC	Negotiate terms with City of Kalamunda for FOGO processing	CEO	
		Negotiate amended terms with City of Kalamunda for existing contracts	CEO	
		Invite tenders for the provision of carbon abatement (if awarded)	MCS	PENDING
		Update CEO delegation register	MCS	COMPLETE
Ordinary Council Meeting – 23 May 2024 Outstanding Actions				
11.6	ICT STRATEGIC PLAN	Proceed with MRF Plant Servers upgrade as per SAGE quote	EMO	IN PROGRESS
15.1	WASTE SUPPLY CONTRACT	1. Agree to provide commissioning tonnes – letter after 1 June	CEO	
		2. Finalise and award transfer tender	MCS	IN PROGRESS
15.2	TRANSITIONAL PLANNING	Engage consultants to provide options for organisational transition plan	CEO	
15.3	RECYCLE RIGHT	1. Negotiate transition of ownership to DWER	CEO	
		2. Write to Members to confirm support for funding of RR if required	EMGC	COMPLETE
		3. Note Delegation of authority to negotiation transfer to DWER	MCS	NOTED
15.4	RETENTION INCENTIVE PAYMENT POLICY REVIEW	1. Update Retention Incentive Payment Policy	EMGC	COMPLETE
		2. Communicate changes to all staff	EMGC	COMPLETE
		3. Engage EAP provider	PCO	COMPLETE
		4. Ensure costs are in budget	MF	COMPLETE
15.8	EXPRESSION OF INTEREST PROPOSAL	1. Collaborate with City of Canning to facilitate approach to market for O&M	CEO	
		2. Note Delegated authority to enter into procurement process for O&M	MCS	NOTED

ORDINARY MEETING OF COUNCIL 22 AUGUST 2024 ACTION LIST

Ordinary Council Meeting – 22 February 2024 Outstanding Actions				
15.3	RRG STRATEGIC PLANS	1. Update 2024-25 Corporate Business Plan to reflect transition planning	EMGC	COMPLETE
		2. Seek advice regarding compliance requirements	CEO	
15.6	FOGO GRANT	Proceed with FOGO odour upgrade project	CEO	

Special Council Meeting- 18 Dec 2023 Outstanding Actions				
9.2	TRANSITIONAL PLANNING – REVIEW OF RRG BY MEMBERS	1. CEO to provide further information and advice at a future date	CEO	
		2. Obtain legal advice regarding confidentiality, probity in regards to sharing operational & contractual arrangement referred to in the MOU	CEO	
		3. Provide information to support Due Diligence process outlined in MOU	CEO	COMPLETE
		4. Report back to Council to clarify proposed way forward once the collective model is established	CEO	

Special Council Meeting- 2 Nov 2023 Outstanding Actions				
9.1	Capital Expenditure Approval for Fire System & Civil Works	1. Notify third parties of termination of Project: DWER + grant money for fogo upgrade 2. Reverse DWER licence amendments	EMSP	In progress

Ordinary Council Meeting- 25 November 2021 Outstanding Actions				
15.1	CITY OF CANNING The regional council in consultation with and acting on behalf of its current RRRC project participants, appoint Minter Ellison to respond to the writ of Summons issued by the City of Canning.		CEO	Ongoing

SPECIAL MEETING OF COUNCIL 26 SEPTEMBER 2024 ACTION LIST

AGENDA ITEM NO.	SUBJECT	LIST ACTION TAKEN	ACTION BY	STATUS
11.1	Transitional Planning – Progress Report	That the draft agreement between the cities of Melville, Fremantle and Canning for implementing the phase 2 due diligence process be received.	CEO	N/A
11.2	GST Matter	1. Engage Ryan Tax Services Aust Pty Ltd	MF / CEO	COMPLETE
		2. Note delegated authority of CEO	MCS	COMPLETE

Ordinary Council Meeting – 22 August 2024 Outstanding Actions				
11.2	Melbourne waste & energy expo and study tour	CEO to provide report to November Council meeting	CEO	
15.1	Member council withdrawal – town of East Fremantle	Execute Deed	CEO	COMPLETE
		Note delegation	MCS	COMPLETE
		Facilitate resolutions from Melville & Fremantle to endorse Deed	EMGC	COMPLETE
15.2	Member council withdrawal – city of Canning	1. Council defer payment of the proportional share of equity owed to the City of Canning from the RRRC loan funded assets to allow the negotiations of the Waste Management Collective to continue.	CEO	N/A
		2. The CEO provide a further report to the Council in November 2024 in relation to the equity payment and litigation status.	CEO	
15.3	Service contracts	1. Council endorse the CEO requested contract variations amending exit clauses of existing contracts as detailed in the report.	MCS	IN PROGRESS
		2. Council agree to a 12 month extension to the City of Wanneroo Recyclables Processing Agreement to November 2025.	MCS	IN PROGRESS
15.4	Transfer of residual waste	That Council receive the report detailing the outcome of the CEO delegated authority to award tender T2024-02 Receive and Transport Residual Wastes.	MCS	
15.5	Transitional planning – progress report	1. Seek meeting to brief Department of Local Government in relation to current situation. Prepare briefing note for Department/Minister.	CEO	COMPLETE
		2. Follow up re response to correspondences sent to Melville & Fremantle re withdrawal dates	CEO	COMPLETE

SPECIAL MEETING OF COUNCIL 26 SEPTEMBER 2024 ACTION LIST

Special Council Meeting – 27 June 2024 Outstanding Actions				
11.2	TENDER T2024-02 RECEIVE & TRANSPORT RESIDUAL WASTES	1. Tender to be awarded, Negotiate terms of agreement. 2. Update CEO delegation register. 3. Complete Tender Register & Update Website	MCS	COMPLETE
11.4	CITY OF KALAMUNDA FOGO PROC	Negotiate terms with City of Kalamunda for FOGO processing	CEO	COMPLETE
		Negotiate amended terms with City of Kalamunda for existing contracts	CEO	COMPLETE
		Invite tenders for the provision of carbon abatement (if awarded)	MCS	N/A
		Update CEO delegation register	MCS	COMPLETE

Ordinary Council Meeting – 23 May 2024 Outstanding Actions				
11.6	ICT STRATEGIC PLAN	Proceed with MRF Plant Servers upgrade as per SAGE quote	EMO	IN PROGRESS
15.1	WASTE SUPPLY CONTRACT	1. Agree to provide commissioning tonnes – letter after 1 June	CEO	
		2. Finalise and award transfer tender	MCS	COMPLETE
15.2	TRANSITIONAL PLANNING	Engage consultants to provide options for organisational transition plan	CEO	
15.3	RECYCLE RIGHT	1. Negotiate transition of ownership to DWER	CEO	
		2. Write to Members to confirm support for funding of RR if required	EMGC	COMPLETE
		3. Note Delegation of authority to negotiation transfer to DWER	MCS	NOTED
15.8	EXPRESSION OF INTEREST PROPOSAL	1. Collaborate with City of Canning to facilitate approach to market for O&M	CEO	
		2. Note Delegated authority to enter into procurement process for O&M	MCS	NOTED

Ordinary Council Meeting – 22 February 2024 Outstanding Actions				
15.3	RRG STRATEGIC PLANS	1. Update 2024-25 Corporate Business Plan to reflect transition planning	EMGC	COMPLETE
		2. Seek advice regarding compliance requirements	CEO	
15.6	FOGO GRANT	Proceed with FOGO odour upgrade project	CEO	

SPECIAL MEETING OF COUNCIL 26 SEPTEMBER 2024 ACTION LIST

Special Council Meeting- 18 Dec 2023 Outstanding Actions				
9.2	TRANSITIONAL PLANNING – REVIEW OF RRG BY MEMBERS	1. CEO to provide further information and advice at a future date	CEO	
		2. Obtain legal advice regarding confidentiality, probity in regards to sharing operational & contractual arrangement referred to in the MOU	CEO	COMPLETE
		3. Provide information to support Due Diligence process outlined in MOU	CEO	COMPLETE
		4. Report back to Council to clarify proposed way forward once the collective model is established	CEO	

Special Council Meeting- 2 Nov 2023 Outstanding Actions				
9.1	Capital Expenditure Approval for Fire System & Civil Works	1. Notify third parties of termination of Project: DWER + grant money for fogo upgrade 2. Reverse DWER licence amendments	EMSP	In progress

Ordinary Council Meeting- 25 November 2021 Outstanding Actions				
15.1	CITY OF CANNING The regional council in consultation with and acting on behalf of its current RRRC project participants, appoint Minter Ellison to respond to the writ of Summons issued by the City of Canning.		CEO	Ongoing

SPECIAL MEETING OF COUNCIL 14 NOVEMBER 2024 ACTION LIST

AGENDA ITEM NO.	SUBJECT	LIST ACTION TAKEN	ACTION BY	STATUS
9.1	Committee Member Appointments	Notify finance of member fees payable to new Councillors	EMGC	
9.2	Change of Banking Services Provider	1. Action transfer of accounts with Commonwealth Bank	MF	
		2. Note use of delegated authority of CEO	MCS	
		3. Note authorised signatories and update any applicable policies	MCS	
9.3	Office Accom Project Lending Facility	1. Write to Members re resolutions required & updated Exhibit B certificate	CEO	
		2. Notify treasury of RRG and member resolutions once received	MCS	
		3. Note use of delegated authority of CEO	MCS	

Ordinary Council Meeting – 22 August 2024 Outstanding Actions				
11.2	Melbourne waste & energy expo and study tour	CEO to provide report to November Council meeting	CEO	
15.2	Member council withdrawal – city of canning	1. Council defer payment of the proportional share of equity owed to the City of Canning from the RRRC loan funded assets to allow the negotiations of the Waste Management Collective to continue.	CEO	N/A
		2. The CEO provide a further report to the Council in November 2024 in relation to the equity payment and litigation status.	CEO	
15.3	Service contracts	1. Council endorse the CEO requested contract variations amending exit clauses of existing contracts as detailed in the report.	MCS	IN PROGRESS
		2. Council agree to a 12 month extension to the City of Wanneroo Recyclables Processing Agreement to November 2025.	MCS	IN PROGRESS

SPECIAL MEETING OF COUNCIL 14 NOVEMBER 2024 ACTION LIST

Ordinary Council Meeting – 23 May 2024 Outstanding Actions				
11.6	ICT STRATEGIC PLAN	Proceed with MRF Plant Servers upgrade as per SAGE quote	EMO	IN PROGRESS
15.1	WASTE SUPPLY CONTRACT	1. Agree to provide commissioning tonnes – letter after 1 June	CEO	
		2. Finalise and award transfer tender	MCS	COMPLETE
15.2	TRANSITIONAL PLANNING	Engage consultants to provide options for organisational transition plan	CEO	
15.3	RECYCLE RIGHT	1. Negotiate transition of ownership to DWER	CEO	
		2. Write to Members to confirm support for funding of RR if required	EMGC	COMPLETE
		3. Note Delegation of authority to negotiation transfer to DWER	MCS	NOTED
15.8	EXPRESSION OF INTEREST PROPOSAL	1. Collaborate with City of Canning to facilitate approach to market for O&M	CEO	
		2. Note Delegated authority to enter into procurement process for O&M	MCS	NOTED

Ordinary Council Meeting – 22 February 2024 Outstanding Actions				
15.3	RRG STRATEGIC PLANS	1. Update 2024-25 Corporate Business Plan to reflect transition planning	EMGC	COMPLETE
		2. Seek advice regarding compliance requirements	CEO	
15.6	FOGO GRANT	Proceed with FOGO odour upgrade project	CEO	

Special Council Meeting- 18 Dec 2023 Outstanding Actions				
9.2	TRANSITIONAL PLANNING – REVIEW OF RRG BY MEMBERS	1. CEO to provide further information and advice at a future date	CEO	
		2. Obtain legal advice regarding confidentiality, probity in regards to sharing operational & contractual arrangement referred to in the MOU	CEO	COMPLETE
		3. Provide information to support Due Diligence process outlined in MOU	CEO	COMPLETE
		4. Report back to Council to clarify proposed way forward once the collective model is established	CEO	

SPECIAL MEETING OF COUNCIL 14 NOVEMBER 2024 ACTION LIST

Special Council Meeting- 2 Nov 2023 Outstanding Actions				
9.1	Capital Expenditure Approval for Fire System & Civil Works	1. Notify third parties of termination of Project: DWER + grant money for fogo upgrade 2. Reverse DWER licence amendments	EMSP	In progress

Ordinary Council Meeting- 25 November 2021 Outstanding Actions				
15.1	CITY OF CANNING The regional council in consultation with and acting on behalf of its current RRRC project participants, appoint Minter Ellison to respond to the writ of Summons issued by the City of Canning.		CEO	Ongoing

Resource Recovery Group

Auditor's Closing Report

30 June 2024

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1. Executive Summary

Introduction

The primary purpose of the Auditor's Closing Report is to brief Resource Recovery Group ("the Group" or "Local Government") on the results of our audit of financial statements for the year ended 30 June 2024.

This report should be read in conjunction with our Audit Planning Memorandum (APM) presented to the Group's ARC on 23 May 2024.

Based on RSM's recommendation, the Office of the Auditor General (OAG) intends to issue an unmodified auditor's report on the financial statements for the year ended 30 June 2024. However, there exists a material uncertainty in relation to going concern due to the restructuring process commenced by the member councils. The audit report, consistent with the previous year, will include a paragraph highlighting the material uncertainty.

The audit procedures were designed to support our auditor's opinion and they cannot be expected to identify all weaknesses or inefficiencies in your systems and working practices.

We note that your financial statements were provided on 29 August 2024 and were ready for audit at that time. These details will be included in our Local Government results report to be tabled in Parliament.

Reassessment of risk and audit approach

There have been no changes in the risk assessment or audit approach set out in the APM.

Matters of significance

In accordance with section 24(1) of the *Auditor General Act 2006*, the Auditor General is required to report on matters arising out of the performance of the Auditor General's functions that are, in the opinion of the Auditor General, of such significance as to require reporting. We confirm that no such matters came to our attention during our audit work.

Our appreciation

We express our appreciation for the cooperation shown by the Group the audit.

AMIT KABRA

Partner – Assurance & Advisory
RSM Australia

PATRICK ARULSINGHAM

Director – Financial Audit
Office of the Auditor General of Western Australia

OVERALL SUMMARY	
 STATUS OF AUDIT 4 <i>Outstanding matters for audit completion</i>	 KEY AREAS OF AUDIT FOCUS 3 <i>Areas assessed as audit risks</i>
 INTERNAL CONTROL OBSERVATIONS 6 <i>Improvements to the design and implementation of internal controls</i>	 IDENTIFIED MISSTATEMENTS 3 <i>Number of adjusted and unadjusted misstatements identified</i>

2. Outstanding Matters

The following items relating to the completion of our audit procedures are outstanding at the date of the release of this report:

No	Item	Action	Responsibility	Due on/by
1.	Financial Report	Receipt of the signed financial report	Management	25 November 2024
2.	Management representation letter	Receipt of signed management representation letter	Management	25 November 2024
3.	Subsequent events	Completion of subsequent events procedures to the date of signing the audit report	RSM / Management	25 November 2024
4.	Issue of Audit Report	Issue of signed auditor's report	OAG	Within 5 business days of receiving the signed financial statements

3. Areas of Focus

In performing our audit using our optimal risk-based audit methodology, [RSM Orb](#), we have identified the following areas which we consider, in our professional judgment, of most significance in the audit of the financial report for the year ended 30 June 2024:

No.	Focus area	Significant accounting estimates and judgments involved	Identified misstatements	Control findings
1.	Going Concern	★ Yes	● None	● None
2.	Management override of controls	★ Yes	● None	● None
3.	City of Canning and City of Cockburn liabilities	★ Yes	● None	● None

Areas of Focus: Going concern

Summary of response

Key developments during the year:

As at 30 June 2024, there were three councils remaining as part of the Group, namely:

- Town of East Fremantle (exited effective 1 July 2024);
- City of Fremantle (membership extended to 31 December 2025); and
- City of Melville (membership extended to 31 December 2025).

Responses:

Our audit procedures, among other things, included:

- Review of the various member council resolutions and latest communications between the Group and the member councils.
- Review budget to actual cashflow forecast for FY25, which indicates that RRG has sufficient cash to meet its operating commitments until that date;
- Discussion and enquiries with management to assess the reasonableness of the forecasts taking into any matters that are expected as part of the restructuring process;
- Follow-up on any arising matters; and
- Review of the financial statement disclosures.

Findings and Conclusions

Findings

Continuation of membership:

During the previous year, City of Fremantle and City of Melville have given their notice to withdraw as Member Participants effective 1 July 2025. In September 2024, the Group negotiated an extended membership period for City of Fremantle and City of Melville up to December 2025, should the need arise to ensure service continuity while managing the transition and/or decommissioning phase of the RRG windup process. At the date of writing this report, discussions on the winding up plans are continuing, and a formally approved restructuring plan is not yet in place.

Exit of Town of East Fremantle:

On 20 June 2023, the Town of East Fremantle passed a resolution to withdraw as a Member Participant of the Group with effect from 1 July 2024. Subsequent to the year end, the Town of East Fremantle entered into a Deed of Settlement with the Group and remaining member councils to exit effective 30 June 2024. Under the Deed, The Town of East Fremantle will make a payment of \$80,000 to the Group as full and final settlement of its obligations under the original Establishment Agreement. Notwithstanding the revised date noted under the Deed, management have considered the effective date of exit for the Town of East Fremantle to be 1 July 2024. We understand that the Town of East Fremantle may have a differing view in this matter. Notwithstanding, the impact of the exit date being 30 June 2024 or 1 July 2024 is not expected to be material to the financial statements.

Material uncertainty related to going concern:

Our review of the cashflow forecast indicates that the Group will have sufficient cash reserves, over the next 12 months, to pay its debts as and when they fall due in the normal course of operations. This does not assume any consideration for matters typically associated with liquidation such as sale/disposal of non-current assets, payment for decommissioning the site, payments for non-current portion of employee provision and any termination payments, etc.

At the date of writing this report, a formal restructure plan has not been agreed or approved. We understand that there is intention to continue the operations as the member councils need the waste management and recycling services as part of their business needs. As the restructuring process and any proposed Service Model are a work in progress, there remains uncertainty as to how the entity will operate in the future and any resulting impact on the cashflow.

Management have made relevant disclosures under Note 1 – Basis of Preparation and Note 19 - Events Occurring After the End of the Reporting Period of the financial statements.

Conclusion

Based on our work, notwithstanding the prima facie sufficiency of cash balances to meet ongoing obligations, we have concluded that there is a material uncertainty related to going concern. Our Audit Report has been updated to reflect this.

Area of Focus: Management override of controls

Summary of response

Our audit procedures, among other things, included:

- Testing journal entries recorded in the general ledger and adjustments on a sample basis based on data analytics to identify journal entries that exhibit characteristics of audit interest;
- Assessing accounting estimates for evidence of bias;
- Reviewing unusual, significant transactions and related party transactions; and
- Conducting an unpredictability test.

Findings and Conclusions

Findings

We would like to highlight the following key findings from our procedures:

- Using our data analytics techniques and tools we selected journal entries that exhibited characteristics of audit interest for testing. Our testing did not identify any evidence of management override of controls.
- Our procedures concluded there was no evidence of bias.
- We did not identify any unusual, significant transactions and related party transactions that would indicate any evidence of management override of controls.

Conclusion

Based on our work, we are satisfied that there are reasonable processes and controls in place to manage the risk of management override of controls.

Area of Focus: City of Canning and Cockburn Liabilities

Summary of response

Key developments during the year:

As of 30 June 2023, upon the settlements of the borrowing of \$55 million to the Western Australian Treasury Corporation, the Group had become liable to past participants, namely, the City of Canning and City of Cockburn for their share of assets that was funded by the loan.

Management had performed calculations on the share attributing to both the previous participants based on percentage allocations of the loan proportion of each participant at the time of the exit.

On 30 June 2023, the Group had a liability of \$1.46 million recorded for City of Canning's share and \$1.49 million in relation to City of Cockburn's share. The liability relating to City of Cockburn was settled subsequent to the year end in two instalment payments on 24 July 2024 (\$750,000) and 29 July 2024 (\$744,920). The liability relating to the City of Canning remains unsettled to date, whilst there are ongoing negotiations with the City of Canning on alternative methods to settle the liability, there is currently no change to the value of the liability or to the exit calculations.

Responses:

Our audit procedures, among other things, included:

- Tracing payments to City of Cockburn to bank statements and agreeing the value of the liability to the invoice raised by the City of Cockburn.
- Inspecting minutes of meetings with City of Canning noting ongoing negotiations.

Findings and Conclusions

Conclusion

Based on our procedures, we are satisfied that the City of Canning and City of Cockburn liabilities, in all material respects, have been accounted for under Australian Accounting Standards, to the extent that they are not inconsistent with the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*.

4. Internal Control Findings

Findings

Based on our testing, we have included an update on the status of prior year findings as well as the following control weaknesses identified during the interim and final audit stages: One control weakness identified during the current year's audit related to the financial statements audit and none of the control weakness identified during the prior year's audit remain open. No control weaknesses were identified during the current year's audit relating to the general computer controls review and seven control weaknesses identified during the prior year's audit remain open.

Financial Statements

Findings	Prior year finding	Rating	Status	Target completion date
1. Incorrect valuation of stores inventory		Moderate	Open	28 February 2025

General computer controls review

Findings	Prior year finding	Rating	Status	Target completion date
1. Data loss prevention	✓	Moderate	Open	31 March 2025
2. IT policies and procedures	✓	Moderate	Open	31 December 2024
3. Vulnerability assessment management	✓	Moderate	Closed	N/A
4. IT change management	✓	Moderate	Open	31 January 2025
5. Business continuity management	✓	Moderate	Open	31 January 2025

5. Identified Misstatements

Materiality

We have not included misstatements identified that are considered by management or us to be clearly trivial, either taken individually or in aggregate.

Adjusted Misstatements

We did not identify any material misstatements during our audit that management were required to adjust.

Unadjusted Misstatements

The following unadjusted amounts have been identified during the conduct of our audit. The administration has determined that these amounts are immaterial and do not require adjustment to the financial report. We concur with the Administration's determination.

Description	Assets Dr/(Cr) \$	Liabilities Dr/(Cr) \$	Equity Dr/(Cr) \$	Profit and Loss Dr/(Cr) \$
1. Prior year – Increasing the impairment of the make-good provision	(104,924)	-	104,924	-
2. Factual – over valued inventory. Over valuation exists in prior years and has been carried forward to current year	(17,958)	-	17,958	-
3. Projected – over valued inventory. Extrapolation of the overvaluation of inventory noted in 2 above over the total population.	(235,696)	-	235,696	-
Total	(358,578)	-	358,578	-

Uncorrected Disclosures in the Financial Report

We did not identify any disclosure deficiencies in the financial statements for the year ended 30 June 2024.



Appendices

Appendix 1 – Required Communication to Those Charged with Governance

Appendix 2 – Changes in Accounting Standards

Appendix 1 – Required Communication to Those Charged with Governance

In accordance with Australian Auditing Standards, we are required to communicate the following matters to the ARC:

Matter	How we addressed this matter	Result
Independence	We have fully satisfied ourselves that we do not have any actual or perceived conflict of interest.	
Environmental matters	Based on our work within the scope of our engagement, nothing came to our attention to indicate the key controls around contaminated sites are ineffective.	
Subsequent events	Based on our work within the scope of our engagement, nothing came to our attention to indicate the subsequent events are not adequately disclosed or adjusted for within the financial report.	
Compliance with laws and regulations	Based on our work within the scope of our engagement, nothing came to our attention to indicate the key controls around compliance with laws and regulations are ineffective.	
External confirmations	There were no instances where management refused or denied us to send a request for external confirmation.	

Matter	How we addressed this matter	Result
Contingent liabilities or commitments	Based on our work within the scope of our engagement, except as noted above, nothing came to our attention to indicate the contingent liabilities or commitments are not adequately disclosed within the financial report.	
Going concern	RSM reviewed forecast and council meeting minutes for City of Fremantle and City of Melville and noted that a material uncertainty exists over going concern	
Responsibilities relating to fraud	Based on our inquiries and audit procedures, we did not become aware of any fraud during our audit.	
Other Information	Our procedures have not identified any material misstatement within the other information contained within the financial report.	

Appendix 2 – Changes in Accounting Standards

Standard	Matter	Key requirements	Application date
AASB 13 Fair Value Measurement	AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities	AASB 2022-10 amends AASB 13 Fair Value Measurement for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows. Specifically, for such an asset, the standard: a) specifies that the entity is required to consider whether the asset's highest and best use differs from its current use only when, at the measurement date, it is: i. classified as held for sale or held for distribution to owners in accordance with AASB 5 Non-current Assets Held for Sale and Discontinued Operations; or ii. highly probable that the asset will be used for an alternative purpose to its current use; b) clarifies that the asset's use is 'financially feasible' if market participants would be willing to invest in the asset's service capacity, considering both the capability of the asset to be used to provide needed goods or services to beneficiaries and the resulting cost of those goods or services; c) specifies that, if both the market selling price of a comparable asset and some market participant data required to measure the fair value of the asset are not observable, an entity uses its own assumptions as a starting point in developing unobservable inputs and adjusts those assumptions to the extent that reasonably available information indicates that other market participants (including, but not limited to, other not-for-profit public sector entities) would use different data; and d) provides guidance on how the cost approach is to be applied to measure the asset's fair value, including guidance on the nature of costs to include in the replacement cost of a reference asset and on the identification of economic obsolescence.	Period beginning on or after 1 January 2024.
AASB 101 Presentation of Financial Statements AASB Practice Statement 2 Making Materiality Judgements	AASB 2022-6 Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants	The standard amends AASB 101 to improve the information an entity provides in its financial statements about liabilities arising from loan arrangements for which the entity's right to defer settlement of those liabilities for at least twelve months after the reporting period is subject to the entity complying with conditions specified in the loan arrangement. The Standard also amends an example in Practice Statement 2 regarding assessing whether information about covenants is material for disclosure.	Period beginning on or after 1 January 2024.

Standard	Matter	Key requirements	Application date
AASB 16 Leases	AASB 2022-5 Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback	AASB 2022-5 amends AASB 16 Leases to add subsequent measurement requirements for sale and leaseback transactions that satisfy the requirements in AASB 15 Revenue from Contracts with Customers to be accounted for as a sale. AASB 16 already requires a seller-lessee to recognise only the amount of any gain or loss that relates to the rights transferred to the buyer-lessor. The amendments made by this Standard ensure that a similar approach is applied by also requiring a seller-lessee to subsequently measure lease liabilities arising from a leaseback in a way that does not recognise any amount of the gain or loss related to the right of use it retains.	Period beginning on or after 1 January 2024.

For more information, visit: [www.rsm.global/australia/service/audit-and-assurance services](http://www.rsm.global/australia/service/audit-and-assurance-services)

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Highlights

- The EBITDA result of \$1.21M in FY2023-24 (Negative EBITDA \$0.18M FY2022-23). The positive EBITDA is due to an increase in customer tonnes, improved sales price of recyclable products and operational efficiency.
- Cash balance decreased by \$0.49M, to a closing balance of \$4.27M and term deposits with more than 90 days maturity (classified as other financial assets) decreased by \$0.64M, to a closing balance of \$5.42M.

Results

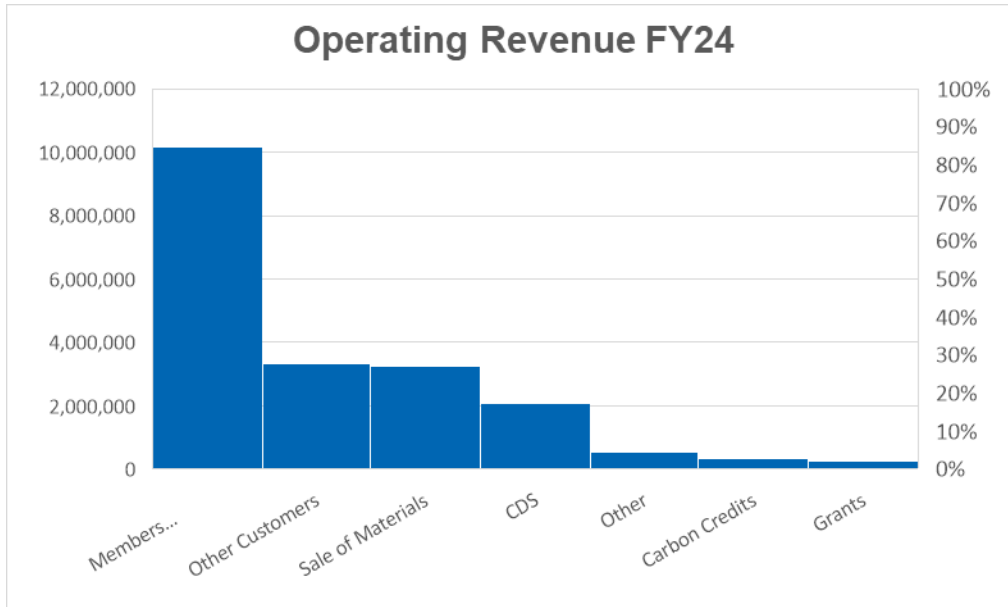
	YTD ACTUAL Jun-24 (\$M)	YTD ACTUAL Jun-23 (\$M)	CHANGE
REVENUES	\$19.94	\$16.75	\$3.18
EXPENSES	\$22.42	\$32.82	-\$10.39
NET RESULT	-\$2.49	-\$16.07	\$13.58
ADD BACK: DEPRECIATION	\$3.69	\$4.74	-\$1.05
ADD: IMPAIRMENT of ASSET	\$0.00	\$11.15	-\$11.15
ADD/ LESS: REVAL. LOSS/ REVERSAL	\$0.00	\$0.00	\$0.00
RESULT (EBITDA)	\$1.21	-\$0.17	\$1.38
CASH AT BANK & SHORT TERM DEPOSIT	\$4.27	\$4.76	-\$0.49
TERM DEPOSIT WITH MORE THAN 90 DAYS MATURITY	\$5.42	\$6.06	-\$0.64
RESERVES	\$9.09	\$10.13	-\$1.05
OUTSTANDING LOANS	\$1.71	\$1.80	-\$0.09
NET ASSETS	\$11.40	\$13.90	-\$2.50

Financial Indicators and Results – 2023-2024

1. Statement of Comprehensive Income

1.1 Revenue

The FY24 total operating revenue is \$19.94M (\$16.75M FY23)

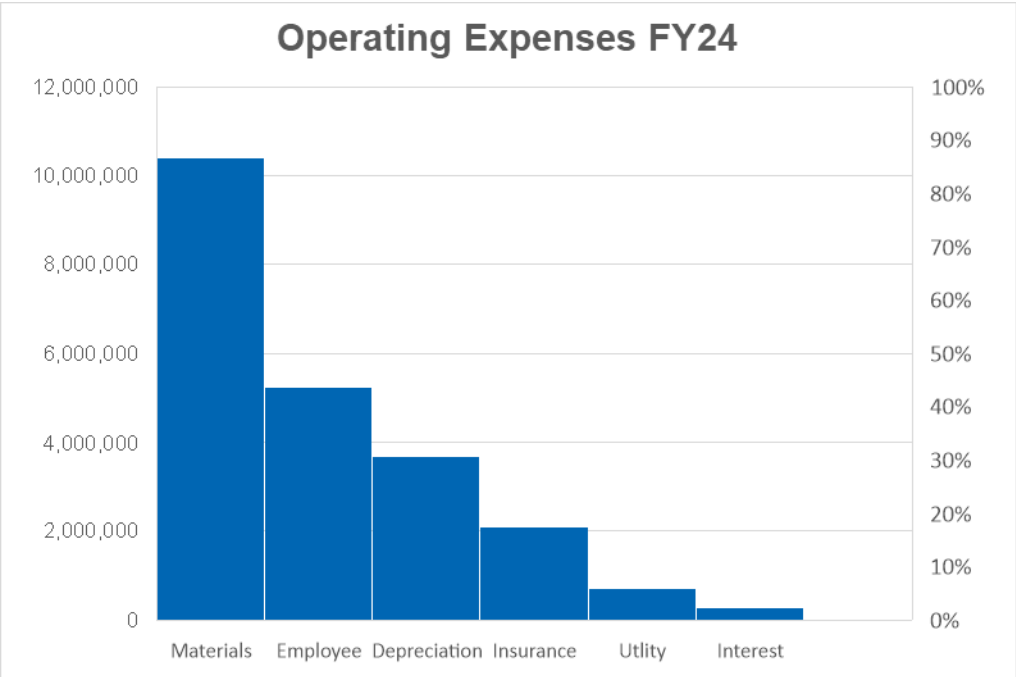


The change compared to the previous year relates to the increase in all income categories resulting in reduction in member's contribution.

	Change
• Members (Contributions & Fees and Charges)	(\$0.84M)
• Customer Fees and Charges	\$0.85M
• Sale of Materials, CDS and Carbon Credits	\$2.74M
• Interest Earnings	\$0.10M
• Other Revenue	\$0.33M
• Total	\$3.18M

1.2 Expenditure

The FY24 total operating expenditure is \$22.42M (\$21.66M FY23)



Changes as compared to the previous year relates to the higher costs of most services and is explained in expenses as follows:

	Change
• Employee costs	(\$0.21M)
• Materials and contracts	(\$1.50M)
• Utility	(\$0.04M)
• Depreciation	\$1.05M
• Interest Expense	\$0.12M
• Insurance	(\$0.18M)
Total	(\$0.76M)

1. 3 Net Result for the Year

The following is an explanation for the net result loss of \$2.48M shown in Statement of Comprehensive Income.

The **EBITDA** is an alternative internal measure for reporting a net result. Applying EBITDA, the net result is a \$1.21M (see table below).

Reconciling our financial results

Measure	Underlying (EBITDA)		
	EBITDA stands for: Earnings before interest, taxes, depreciation & amortisation.		
Why do we use this	Underlying EBITDA is a key alternative performance measure that management uses internally to assess the financial performance by removing expenses that are irrelevant in understanding actual financial results for the year ended.		
Adjustment		FY24	FY23
	Net Result	(\$2.48 M)	(\$16.07M)
	Add back depreciation	\$3.70 M	\$4.74M
	Add Impairment of WCF assets	0	\$11.15M
Result	EBITDA	\$1.21M	(\$0.18M)

2. Statement of Financial Position

- 2.1 **Cash** (note 3) \$4.27M (\$4.76M FY 23) is represented by \$3.32M reserves & \$0.95M bonds, deposits & unspent grants.
- 2.2 **Other financial assets** (note 4) refers to the term deposits having original maturity period of more than 90 days \$5.42M and outstanding borrowings repaid by Participants \$0.09M FY24.
- 2.3 **Other Assets** (note 7) \$0.54M refers to accrued revenue \$0.72M for the June quarter and prepayments of \$0.09M.
- 2.4 **Right of Use Assets** (note 10) refers to the RRRC ground lease. The change in value compared to last year is a remeasurement of the value of the Lease liability and Right-of-use asset with reasonable assumptions and accounting estimates.
- 2.5 **Lease Liabilities** (note 10) (current & non-current liabilities) is \$4.97M (\$5.55M FY23), reduced for the reasons stated in Right of Use Assets.
- 2.6 **Borrowings** (note 12) balance (current & non-current liabilities) is \$1.71M (\$1.80M FY 23), is the loan for Office Accommodation Project, Office building in Booragoon.

No new loans were raised during the year.
- 2.7 The Council's **net assets and total equity** is \$11.42M (\$13.90M FY 23). The decrease is attributed to net deficit result \$2.48M.

3. Statement of Changes in Equity

- 3.1 The **accumulated deficits** balance as at 30 June 2024 is \$6.14M (\$4.7M FY23). The explanation for the decrease of \$1.44M is below;
- The net deficit result from the statement of comprehensive income of (\$2.48M).
 - Net amount of \$1.05M is transferred from the cash backed reserves.
- 3.2 The **cash-backed reserve** balance as at 30 June 2024 decreased by \$1.05M to \$9.08M (\$10.13M FY23).
- The reserve accounts are for the purposes of funding the asset renewal program, contingency & development initiatives, insurance, restoration costs associated with the RRRC lease conditions and provision for travel and conferences.
- 3.3 The **revaluation surplus** as at 30 June 2024 is \$8.47M which remains unchanged from FY2023 balance.

4. Statement of Cash Flows

- 4.1 The **net decrease in the cash balances** of \$0.49M.
- 4.2 The **net cash used in operating activities** is \$0.10M.
- 4.3 The **cash remaining after being used in investing activities** is \$0.19M (\$1.44M FY 23). The amount refers to capital expenditure made during the year and maturity of term deposits having maturity period more than 90 days.
- 4.4 The **net cash used in financing activities (loans and leases)** is \$0.58M and is in line with budget estimates.
- 4.4 The **cash balance at the end of the financial year** has increased by \$.49M to \$4.27M (\$4.76M FY23).

RESOURCE RECOVERY GROUP
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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COMMUNITY VISION

A circular economy with less waste and lower carbon emissions.

We are leaders in maximising material recovery and minimising climate impacts by providing our communities with best practice resource recovery solutions with high recovery rates and ethical supply chains.

Principal place of business:
9 Aldous Place
Booragoon WA 6154

**RESOURCE RECOVERY GROUP
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

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

STATEMENT BY CEO

The accompanying financial report of the Resource Recovery Group 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 2024 and the financial position as at 30 June 2024.

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

Signed on the 25th day of November 2024



Acting Chief Executive Officer

Brendan Doherty
Name of Acting Chief Executive Officer



RESOURCE RECOVERY GROUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue				
Grants, subsidies and contributions	2(a)	2,353,809	2,616,109	3,054,620
Fees and charges	2(a)	14,716,242	13,909,545	12,115,545
Interest revenue	2(a)	341,382	271,000	238,952
Other revenue	2(a)	2,264,977	2,161,352	1,342,971
Total Revenue		19,676,410	18,958,006	16,752,088
Expenses				
Employee costs	2(b)	(5,229,535)	(5,849,482)	(5,023,246)
Materials and contracts	2(b)	(10,411,975)	(10,337,476)	(8,908,686)
Utility charges	2(b)	(700,379)	(789,424)	(660,768)
Depreciation	8(a)	(3,693,580)	(4,815,819)	(4,740,647)
Finance costs		(293,991)	(340,345)	(414,999)
Insurance	2(b)	(2,092,804)	(2,099,335)	(1,917,248)
Other expenditure	2(b)	0	0	(4,188,229)
Total Expenses		(22,422,264)	(24,231,881)	(25,853,823)
		(2,745,854)	(5,273,875)	(9,101,735)
Capital grants, subsidies and contributions	2(a)	250,000	450,000	0
Profit on asset disposals		38,867	0	0
Loss on asset disposals		0	0	(3,508)
Loss on revaluation of Rehabilitation/Make Good Provision	8(a)	(28,596)	0	0
		260,271	450,000	(3,508)
Net result for the period	21(b)	(2,485,583)	(4,823,875)	(9,105,243)
Impairment of RRRC WCF Assets	15	0	0	(6,963,290)
Total other comprehensive income for the period	15	0	0	(6,963,290)
Total comprehensive income for the period		(2,485,583)	(4,823,875)	(16,068,533)

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



**RESOURCE RECOVERY GROUP
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024**

	NOTE	2024 \$	2023 \$
CURRENT ASSETS			
Cash and cash equivalents	3	4,269,280	4,756,898
Trade and other receivables	5	1,702,415	1,349,836
Other financial assets	4(a)	5,419,724	6,162,729
Inventories	6	1,239,930	1,271,990
Other assets	7	805,391	541,800
TOTAL CURRENT ASSETS		13,436,740	14,083,253
NON-CURRENT ASSETS			
Other financial assets	4(b)	1,612,200	1,708,024
Property, plant and equipment	8	12,034,623	14,320,361
Right-of-use assets	10(a)	2,885,403	3,477,427
TOTAL NON-CURRENT ASSETS		16,532,226	19,505,812
TOTAL ASSETS		29,968,966	33,589,065
CURRENT LIABILITIES			
Trade and other payables	11	5,796,366	6,187,216
Lease liabilities	10(b)	637,613	582,243
Borrowings	12	95,824	91,976
Employee related provisions	13	389,026	467,024
TOTAL CURRENT LIABILITIES		6,918,829	7,328,459
NON-CURRENT LIABILITIES			
Lease liabilities	10(b)	4,331,334	4,968,948
Borrowings	12	1,612,200	1,708,024
Employee related provisions	13	75,383	98,181
Other provisions	14	5,614,260	5,582,909
TOTAL NON-CURRENT LIABILITIES		11,633,177	12,358,062
TOTAL LIABILITIES		18,552,006	19,686,521
NET ASSETS		11,416,960	13,902,544
EQUITY			
Retained surplus		(6,139,994)	(4,702,513)
Reserve accounts	24	9,085,223	10,133,325
Revaluation surplus	15	8,471,732	8,471,732
TOTAL EQUITY		11,416,960	13,902,544

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



RESOURCE RECOVERY GROUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Grants, subsidies and contributions		1,751,230	3,504,768
Fees and charges		14,716,242	12,115,545
Interest revenue		341,382	238,952
Goods and services tax received		1,861,312	1,420,111
Other revenue		2,264,977	1,552,820
		20,935,143	18,832,196
Payments			
Employee costs		(5,562,693)	(5,150,030)
Materials and contracts		(10,990,653)	(8,051,572)
Utility charges		(700,379)	(660,768)
Finance costs		(262,640)	(335,913)
Insurance paid		(2,092,804)	(1,917,248)
Goods and services tax paid		(1,422,653)	(1,629,960)
		(21,031,822)	(17,745,491)
Net cash provided by (used in) operating activities	16(b)	(96,679)	1,086,705
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(844,412)	(1,626,865)
Capital grants, subsidies and contributions		250,000	
Proceeds for financial assets at amortised cost		746,849	3,066,886
Proceeds from sale of property, plant & equipment		38,867	0
Net cash provided by investing activities		191,304	1,440,021
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	23(a)	(91,976)	(3,286,955)
Payments for principal portion of lease liabilities	23(b)	(582,243)	(563,566)
Contribution from Project Participants for loan repayments	23(a)	91,976	3,230,390
Net cash (used in) financing activities		(582,243)	(620,131)
Net increase (decrease) in cash held		(487,618)	1,906,595
Cash at beginning of year		4,756,898	2,850,303
Cash and cash equivalents at the end of the year	16(a)	4,269,280	4,756,898

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

RESOURCE RECOVERY GROUP
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2022		6,513,121	10,974,949	15,435,022	32,923,092
Comprehensive income for the period					
Net result for the period		(9,105,243)	0	0	(9,105,243)
Other comprehensive income for the period	15	0	0	(6,963,290)	(6,963,290)
Total comprehensive income for the period		(9,105,243)	0	(6,963,290)	(16,068,533)
Provision for share of City of Canning & City of C	11	(2,952,015)			(2,952,015)
Transfers from reserve accounts	24	1,815,596	(1,815,596)	0	0
Transfers to reserve accounts	24	(973,972)	973,972	0	0
Balance as at 30 June 2023		(4,702,513)	10,133,325	8,471,732	13,902,544
Comprehensive income for the period					
Net result for the period		(2,485,583)	0	0	(2,485,583)
Total comprehensive income for the period		(2,485,583)	0	0	(2,485,583)
Transfers from reserve accounts	24	1,048,102	(1,048,102)	0	0
Balance as at 30 June 2024		(6,139,994)	9,085,223	8,471,732	11,416,960

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

RESOURCE RECOVERY GROUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
Grants, subsidies and contributions		2,353,809	2,616,109	3,054,620
Fees and charges		14,716,242	13,909,545	12,115,545
Interest revenue		341,382	271,000	238,952
Other revenue		2,264,977	2,161,352	1,342,971
Profit on asset disposals		38,867	0	0
		19,715,277	18,958,006	16,752,088
Expenditure from operating activities				
Employee costs		(5,229,535)	(5,849,482)	(5,023,246)
Materials and contracts		(10,411,975)	(10,337,476)	(8,908,686)
Utility charges		(700,379)	(789,424)	(660,768)
Depreciation		(3,693,580)	(4,815,819)	(4,740,647)
Finance costs		(293,991)	(340,345)	(414,999)
Insurance		(2,092,804)	(2,099,335)	(1,917,248)
Other expenditure		0	0	(4,188,229)
Loss on asset disposals		0	0	(3,508)
Loss on revaluation of non-current assets		(28,596)	0	0
		(22,450,860)	(24,231,881)	(25,857,331)
Non cash amounts excluded from operating activities	22(a)	3,787,686	4,893,319	9,034,073
Amount attributable to operating activities		1,052,103	(380,556)	(71,170)
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		250,000	450,000	0
Proceeds from disposal of assets		38,867	0	0
		288,867	450,000	0
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(1,360,525)	(5,097,500)	(3,361,011)
		(1,360,525)	(5,097,500)	(3,361,011)
Non-cash amounts excluded from investing activities	22(b)	0	0	1,734,146
Amount attributable to investing activities		(1,071,658)	(4,647,500)	(1,626,865)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	23(a)	91,976	91,976	3,230,390
Transfers from reserve accounts	24	1,048,102	4,577,300	1,815,596
		1,140,078	4,669,276	5,045,986
Outflows from financing activities				
Repayment of borrowings	23(a)	(91,976)	(91,976)	(3,286,955)
Payments for principal portion of lease liabilities	23(b)	(582,243)	(582,243)	(563,566)
Transfers to reserve accounts	24	0	(390,000)	(973,972)
		(674,219)	(1,064,219)	(4,824,493)
Amount attributable to financing activities		465,859	3,605,057	221,493
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	22(c)	766,430	1,423,000	2,242,973
Amount attributable to operating activities		1,052,103	(380,556)	(71,170)
Amount attributable to investing activities		(1,071,658)	(4,647,500)	(1,626,865)
Amount attributable to financing activities		465,859	3,605,057	221,493
Surplus or deficit after imposition of general rates	22(c)	1,212,734	1	766,430

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

**RESOURCE RECOVERY GROUP
FOR THE YEAR ENDED 30 JUNE 2024
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**RESOURCE RECOVERY GROUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

1. BASIS OF PREPARATION

The financial report of the Resource Recovery Group which is a Class 2 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

The Local Government (Financial Management) Regulations 1996 provide that:

- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls;

and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 *Property, Plant and Equipment*, which would have required Resource Recovery Group to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment - note 8
- Impairment losses of non-financial assets - note 8
- Measurement of employee benefits - note 13
- Measurement of provisions - note 14

Fair value hierarchy information can be found in note 20

The local government reporting entity

All funds through which the Resource Recovery Group 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 25 of the financial report.

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2021-2 Amendments to Australian Accounting Standards - *Disclosure of Accounting Policies or Definition of Accounting Estimates*

This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards - *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- AASB 2020-1 Amendments to Australian Accounting Standards - *Classification of Liabilities as Current or Non-current*
- AASB 2021-7c Amendments to Australian Accounting Standards - *Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- AASB 2022-5 Amendments to Australian Accounting Standards - *Lease Liability in a Sale and Leaseback*
- AASB 2022-6 Amendments to Australian Accounting Standards - *Non-current Liabilities with Covenants*

These amendments are not expected to have any material impact on the financial report on initial application.

- AASB 2022-10 Amendments to Australian Accounting Standards - *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

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

- AASB 2023-1 Amendments to Australian Accounting Standards - *Supplier Finance Arrangements*

These amendments may result in additional disclosures in the case of applicable finance arrangements.

**RESOURCE RECOVERY GROUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

1. BASIS OF PREPARATION (Continued)

Going Concern

The financial report has been prepared on the going concern basis, which anticipates continuity of normal business activities and the realisation of assets and discharge of liabilities in the normal course of business.

As disclosed in the financial report, RRG incurred a net loss of \$2.48 million for the year ended 30 June 2024. As further disclosed in Note 19 of the financial statements, the Town of East Fremantle has withdrawn as a member participant effective 1 July 2024. The City of Melville and City of Fremantle as the last remaining member participants had initially resolved to withdraw effective 1 July 2025. However, subsequent to the year end, City of Melville has extended its membership withdrawal date to 31 December 2025 and City of Fremantle has authorised its CEO to extend the membership date to 31 December 2025 should the need arise.

The exit of City of Melville and the City of Fremantle, indicates a material uncertainty which may cast significant doubt as to whether RRG will continue as a going concern and therefore whether it will realise its assets and discharge its liabilities in the normal course of business and at the amounts stated in the financial report.

The RRG Council believes that there are reasonable grounds to believe that RRG will be able to continue as a going concern, after consideration of the following factors:

(i) RRG has sufficient cash to meet its trading obligations when they fall due;

(ii) The member councils intend that all services will continue operating under an updated Service Model which will be designed as part of the restructuring process; and

(iii) As part of the restructuring process the member councils have commenced negotiations to continue the core operations of the materials recycling, FOGO and Greenwaste through a third party operator.

Accordingly, the Council believes that RRG will be able to continue as a going concern and that it is appropriate to adopt the going concern basis in the preparation of the financial report.

The financial report does not include any adjustments relating to the amounts or classification of recorded assets or liabilities that might be necessary if RRG does not continue as a going concern.

RESOURCE RECOVERY GROUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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 - 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 - memberships	Project Participants Annual Contributions	Over time	Payment in advance (annual/quarterly)	Refund for unused portion on application	Output method over 12 months
Fees and Charges - sale of stock	Recovered Recyclable Products	Single point in time	On normal trading terms - credit provided as agreed	Refund for faulty goods/quality/contamination percentages	On dispatch of the goods (as customer as this is when customer obtains control of goods)
Fees and Charges - sale of carbon credit units	Reduction in Greenhouse gases emissions.	Single point in time	On normal trading terms - credit provided as agreed	None	On completion of transfer (when the customer obtains control)
Other Revenue - Container deposit scheme	Recovered Recyclable Products	Single point in time	Fixed terms transfer of funds based on agreed reporting	None	Output method based on project reporting matched to performance obligations

Consideration from contracts with customers is included in the transaction price.

RESOURCE RECOVERY GROUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

2. REVENUE AND EXPENSES (Continued)

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 2024

Nature	Contracts with customers \$	Capital grant/contributions \$	Statutory Requirements \$	Other \$	Total \$
Grants, subsidies and contributions	0	2,353,809	0	(0)	2,353,809
Governance					
Annual member's contributions	0	112,800	0	0	112,800
Community amenities					
Annual member's contributions	0	171,631	0	0	171,631
Member contributions towards interest	0	85,134	0	0	85,134
Member RRRC contributions	0	1,936,308	0	0	1,936,308
Grants	0	0	0	0	0
Other contributions		47,936			47,936
Fees and charges	14,716,242	0	0	0	14,716,242
Gate Fee-Participating Member Councils	7,816,276	0	0	0	7,816,276
Gate Fee - Others	3,037,817	0	0	0	3,037,817
Sale of Materials	3,239,772	0	0	0	3,239,772
Consultancy Fees	270,902	0	0	0	270,902
Gate Fee - Compaction Fee		0	0	0	0
Product Sales		0	0	0	0
Sale of Carbon Offset Units	351,475	0	0	0	351,475
					0
					0
Interest revenue	0	0	0	341,382	341,382
					0
Other revenue	2,264,977	0	0	0	2,264,977
Container Deposit Scheme (CDS) Income	2,088,038	0	0		2,088,038
Other revenue	176,939	0	0		176,939
Capital grants, subsidies and contributions	0	250,000	0	0	250,000
Total	16,981,219	2,603,809	0	341,382	19,926,410

For the year ended 30 June 2023

Nature	Contracts with customers \$	Capital grant/contributions \$	Statutory Requirements \$	Other \$	Total \$
Grants, subsidies and contributions	0	3,054,620	0	0	3,054,620
Governance					0
Annual member's contributions		113,229	0	0	113,229
Community amenities					0
Annual member's contributions		212,544	0	0	212,544
Member contributions towards interest		86,718	0	0	86,718
Member RRRC overhead contributions		2,473,524	0	0	2,473,524
Grants					0
Other contributions		168,605	0	0	168,605
Fees and charges	12,115,545	0	0	0	12,115,545
Gate Fee-Participating Member Councils	7,955,968	0	0	0	7,955,968
Gate Fee - Others	2,135,019	0	0	0	2,135,019
Sale of Materials	1,218,032	0	0	0	1,218,032
Consultancy Fees	301,614	0	0	0	301,614
Gate Fee - Compaction Fee	27,927	0	0	0	27,927
Product Sales	(1,029)	0	0	0	(1,029)
Sale of Carbon Offset Units	478,015	0	0	0	478,015
Interest revenue	0	0	0	238,952	238,952
Other revenue	1,342,971	0	0	0	1,342,971
Container Deposit Scheme (CDS) Income	1,238,122	0	0	0	1,238,122
Other revenue	104,848	0	0	0	104,848
					0
Total	13,458,516	3,054,620	0	238,952	16,752,088

RESOURCE RECOVERY GROUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

2. REVENUE AND EXPENSES (Continued)

(b) Expenses	Note	2024 Actual \$	2023 Actual \$
Auditors remuneration			
- Audit of the Annual Financial Report		90,000	61,686
		90,000	61,686
Employee Costs			
Employee benefit costs		5,229,535	5,023,246
Other employee costs			
		5,229,535	5,023,246
Finance costs			
Provisions: unwinding of discount		31,351	79,086
Admin Building Loan interest		72,737	40,417
RRRC Loan interest		0	66,122
Guarantee Fees		12,397	33,190
Lease liabilities		177,507	196,184
		293,992	414,999
Utility Charges		700,379	660,768
Insurance expenses		2,092,804	1,917,248
Material and Contracts			
Materials and contracts - Office expenses		381,679	316,058
Other Expenses		286,832	321,444
Service & Project Delivery		1,075,070	328,905
Asset Maintenance		2,463,479	2,362,070
Reuse & Disposal Expenses		6,068,201	5,282,879
Councillor Sitting Fees		46,714	44,157
Provision for NRV/Adjustment of inventories		0	191,487
		10,321,975	8,847,000
Other Expenses			
Impairment of RRRC Make Good provision asset	8(a)	0	2,235,928
Impairment of right of use asset	10(a)	0	1,122,328
Impairment of Capital expenditure	8(a)	0	829,973
		0	4,188,229
Total Expenses		18,728,685	21,113,176

Note: Other expenses of FY2023 have been reclassified

RESOURCE RECOVERY GROUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

3. CASH AND CASH EQUIVALENTS

Cash at bank and on hand
 Paypal Account Balance
 Term deposits
 Call Deposits
Total cash and cash equivalents

Held as
 - Unrestricted cash and cash equivalents
 - Restricted cash and cash equivalents

Note	2024	2023
	\$	\$
	1,056,393	68,297
	0	1,825
	2,407,079	3,534,803
	805,808	1,151,973
16(a)	4,269,280	4,756,898
	952,761	610,704
16(a)	3,316,519	4,076,072
	4,269,280	4,686,776

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

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

(a) Current assets

Financial assets at amortised cost
 Bond in Lieu of Bank Guarantee

Other financial assets at amortised cost

Loan receivable - Project Participants
 Term Deposit with maturity date more than 90 days

Financial assets at fair value through profit and loss
 Bond in Lieu of Bank Guarantee

Held as

- Unrestricted other financial assets at amortised cost
 - Restricted other financial assets at amortised cost

Note	2024	2023
	\$	\$
	5,406,224	6,149,229
	13,500	13,500
	5,419,724	6,162,729
	95,824	91,976
	5,310,400	6,057,253
	5,406,224	6,149,229
	13,500	13,500
	13,500	13,500
	5,057,244	5,552,025
16(a)	362,480	610,704
	5,419,724	6,162,729
	1,612,200	1,708,024
	1,612,200	1,708,024
	1,612,200	1,708,024
	1,612,200	1,708,024

(b) Non-current assets

Financial assets at amortised cost

Financial assets at amortised cost

Loan Receivable - Project Participants

Loans receivable from Project Participants related to borrowing disclosed in Note 23(a)

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

The Resource Recovery Group 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 20 (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 Resource Recovery Group 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 Resource Recovery Group has elected to recognise as fair value gains and losses through profit or loss.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 18.

RESOURCE RECOVERY GROUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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5. TRADE AND OTHER RECEIVABLES

Note	2024	2023
	\$	\$
Current		
Trade receivables	1,702,415	1,349,836
	1,702,415	1,349,836

The carrying amounts of the trade and other receivables include receivables which are subject to a factoring arrangement. Under the factoring arrangement, the Resource Recovery Group has transferred the relevant receivables to the factor in exchange for cash and is prevented from selling or pledging the receivables, late payment and credit risk remains with the Resource Recovery Group, therefore the Resource Recovery Group continues to recognise the transferred assets in their entirety. The amount repayable under the factoring arrangement is presented as a secured borrowing under other loans at Note 12. The Resource Recovery Group considers that the held to collect business model remains appropriate for these receivables and continues measuring them at amortised cost.

MATERIAL ACCOUNTING POLICIES

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 or for the construction of recognisable non financial assets 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 and amounts received as 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 Resource Recovery Group measures them subsequently at the effective interest rate method.

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

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 18.

RESOURCE RECOVERY GROUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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6. INVENTORIES

	Note	2024	2023
Current		\$	\$
Fuel and materials		4,129	1,611
Stock on Hand - CVC		1,341,572	1,382,299
Stock on Hand - Finished Goods		66,289	60,140
Provision for Inventory (NRV Adjustment)		(172,060)	(172,060)
		1,239,930	1,271,990

The following movements in inventories occurred during the year:

Balance at beginning of year		1,271,990	1,341,439
Inventories expensed during the year		(866,399)	(661,132)
Write down of inventories to net realisable value	2(b)	0	(172,060)
Additions to inventory		834,339	763,743
Balance at end of year		1,239,930	1,271,990

MATERIAL ACCOUNTING POLICIES

General

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

RESOURCE RECOVERY GROUP
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7. OTHER ASSETS

Other assets - current

Prepayments
Accrued income

2024	2023
\$	\$
89,697	88,605
715,694	453,195
805,391	541,800

MATERIAL ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

RESOURCE RECOVERY GROUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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8. 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.

	LVC		Plant and equipment							
	Buildings - non-specialised	Leasehold improvements	Work in progress	Total Property	Furniture and equipment	Plant and equipment	Standby Equipment	Rehabilitation/Make Good Provision	Information Technology Equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	1,780,521	15,262,897	314,622	17,358,040	0	5,371,859	235,139	2,061,090	11,218	25,037,346
Additions		478,551	1,005,444	1,483,995		123,370	19,500	1,734,146		3,361,011
Disposals		(3,508)		(3,508)						(3,508)
Impairment (losses) / reversals -		(6,907,147)	(829,973)	(7,737,120)		(5,863)	(50,280)	(2,235,928)		(10,029,191)
Depreciation	(18,000)	(1,931,400)		(1,949,400)		(1,807,355)	(26,425)	(257,636)	(4,479)	(4,045,296)
Balance at 30 June 2023	1,762,521	6,899,393	490,093	9,152,007	0	3,682,010	177,934	1,301,672	6,739	14,320,361
Comprises:										
Gross balance amount at 30 June 2023	1,800,000	18,815,617	1,320,066	21,935,683	47,564	8,928,199	267,738	5,083,415	142,478	36,405,077
Accumulated depreciation at 30 June 2023	(37,479)	(5,009,077)	0	(5,046,556)	(47,564)	(5,240,326)	(39,524)	(1,545,815)	(135,739)	(12,055,524)
Accumulated impairment loss at 30 June 2023	0	(6,907,147)	(829,973)	(7,737,120)	0	(5,863)	(50,280)	(2,235,928)	0	(10,029,191)
Balance at 30 June 2023	1,762,521	6,899,393	490,093	9,152,007	0	3,682,010	177,934	1,301,672	6,739	14,320,361
Additions			48,814	48,814		795,598				844,412
Revaluation (loss) / reversals transferred to profit or loss				0				(28,596)		(28,596)
Depreciation	(18,000)	(1,075,605)		(1,093,605)		(1,543,990)	(25,633)	(433,847)	(4,479)	(3,101,554)
Transfers			(490,093)	(490,093)		516,113	(26,020)			0
Balance at 30 June 2024	1,744,521	5,823,788	48,814	7,617,123	0	3,449,731	126,281	839,229	2,259	12,034,623
Comprises:										
Gross balance amount at 30 June 2024	1,800,000	18,815,617	878,787	21,494,404	47,564	10,212,399	229,840	5,054,819	142,477	37,161,503
Accumulated depreciation at 30 June 2024	(55,479)	(6,084,682)	0	(6,140,161)	(47,564)	(6,756,805)	(53,279)	(1,979,682)	(140,218)	(15,117,689)
Accumulated impairment loss at 30 June 2024	0	(6,907,147)	(829,973)	(7,737,120)	0	(5,863)	(50,280)	(2,235,928)	0	(10,029,191)
Balance at 30 June 2024	1,744,521	5,823,788	48,814	7,617,123	0	3,449,731	126,281	839,229	2,259	12,034,623

* Note: Following the year ended 30/06/2023 the council decided to permanently suspend its capital expenditure program associated with the Waste Composting Facility (WCF), excluding the portion of WCF assets that are being used for the purposes of FOGO processing and associated FOGO assets. As a result, the non-FOGO WCF facility assets have been fully impaired and are not being used for generation of income. Refer to note 15

RESOURCE RECOVERY GROUP
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8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Land and buildings					
Land	Level 2	Market approach using market value of similar assets adjusted to condition and comparability	Independent Valuation	1 June 2021	Observable open market value of assets, condition, comparison and highest and best use
Buildings - non-specialised	Level 2	Market approach using market value of similar assets adjusted to condition and comparability	Independent Valuation	1 June 2021	Observable open market value of assets, condition, comparison and highest and best use
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. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.					
(ii) Cost					
Plant and equipment	Level 3	Cost approach using depreciated replacement cost	Cost Model	30 June 2020	Purchase costs and current condition, residual values and remaining useful life assessments inputs
CVC Leasehold Improvements	Level 3	Cost approach using depreciated replacement cost	Independent Valuation	30 June 2020	Cost to reproduce or replace similar assets in new condition, depreciation accrued wear and tear, economic and functional obsolescence
Rehabilitation/Make Good Provision	Level 2	Market approach using market value of similar assets adjusted to condition and comparability	Independent Valuation	30 June 2023	Observable open market value of assets, condition, comparison and highest and best use

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9. 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	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years
Landfill assets	30 years
Right-of-use (buildings)	Based on the remaining lease term
Right-of-use (plant and equipment)	Based on the remaining lease term

Revision of useful lives of plant and equipment

(b) Temporarily Idle or retired from use assets

The carrying amount of assets held by the Resource Recovery Group which are temporarily idle or retired from active use and not classified as held for sale are shown in the table below.

CVC Leasehold Improvements

2024	2023
\$	\$
9,213,768	9,213,768
9,213,768	9,213,768

(c) Fully Depreciated Assets in Use

The gross carrying amount of assets held by the Resource Recovery Group which are currently in use yet fully depreciated are shown in the table below.

Furniture and equipment
Plant and equipment
Information Technology Equipment

2024	2023
\$	\$
47,564	47,564
2,943,299	1,096,157
129,038	129,001
3,119,901	1,272,722

**RESOURCE RECOVERY GROUP
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9. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

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

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

Revaluation

Land and buildings classified as property, plant and equipment, *infrastructure or vested improvements that the local government controls and measured at reportable value*, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the Resource Recovery Group.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the Resource Recovery Group to revalue earlier if it chooses to do so.

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all 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.

Impairment

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the Resource Recovery Group is not required to comply with *AASB 136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

RESOURCE RECOVERY GROUP
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10. 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.

	Note	Right-of-use assets - CVC Ground Lease	Right-of-use assets Total
		\$	\$
Balance at 1 July 2022		5,295,106	5,295,106
Impairment of ROU assets		(1,122,328)	(1,122,328)
Depreciation		(695,351)	(695,351)
Balance at 30 June 2023		3,477,427	3,477,427
Gross balance amount at 30 June 2023		7,536,458	7,536,458
Accumulated Impairment as at 30 June 2023		(1,122,328)	(1,122,328)
Accumulated Depreciation at 30 June 2023		(2,936,703)	(2,936,703)
Balance at 30 June 2023		3,477,427	3,477,427
Depreciation		(592,024)	(592,024)
Balance at 30 June 2024		2,885,403	2,885,403
Balance amount at 30 June 2023		7,536,458	7,536,458
Accumulated impairment as at 30 June 2024		(1,122,328)	(1,122,328)
Depreciation at 30 June 2024		(3,528,727)	(3,528,727)
Balance at 30 June 2024		2,885,403	2,885,403

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

		2024 Actual	2023 Actual
		\$	\$
Depreciation on right-of-use assets		(592,024)	(695,351)
Finance charge on lease liabilities	23(b)	(177,507)	(196,184)
Total amount recognised in the statement of comprehensive income		(769,531)	(891,535)

(b) Lease Liabilities

Current		637,613	582,243
Non-current		4,331,334	4,968,948
	23(b)	4,968,947	5,551,191

Secured liabilities and assets pledged as security

RRRC Ground Lease

The RRRC site Lot 77, 78 and 85 Bannister Road Canning Vale (unimproved land) lease term is for 30 years starting from 12 May 2000 and expires on 11 May 2030. An option to renew for a further 20 years until 2050 is yet to be exercised. Lease repayments are reviewed every five years based on the unimproved land market valuation.

The value of the Lease liability and Right-of-use asset include reasonable assumptions and accounting estimates of the expected future market value of the land to determine the future lease payments.

FOR THE YEAR ENDED 30 JUNE 2024

10. LEASES (Continued)

MATERIAL ACCOUNTING POLICIES

Leases

At inception of a contract, the Resource Recovery Group 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 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 Resource Recovery Group 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 23(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 9 under revaluation for details on the material 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 Resource Recovery Group anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

(c) Lessor - Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

Less than 1 year- Chairy Plastics Pty Ltd is renting storage space at RRRC WCF building. The lease is on a month to month basis

2024 Actual	2023 Actual
\$	\$
37,296	16,600
37,296	16,600

MATERIAL ACCOUNTING POLICIES

The Resource Recovery Group as Lessor

Upon entering into each contract as a lessor, the Resource Recovery Group assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Resource Recovery Group applies *AASB 15 Revenue from Contracts with Customers* to allocate the consideration under the contract to each component.

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11. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Income Received in Advance
Accrued salaries and wages
ATO liabilities
Bonds and deposits held
Liability to Cockburn/Canning
Accrued Expenses

2024	2023
\$	\$
2,195,743	1,840,315
200,000	450,000
0	186,335
0	46,027
162,480	160,704
2,952,015	2,952,015
286,128	551,820
5,796,366	6,187,216

MATERIAL ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the Resource Recovery Group 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 Resource Recovery Group prior to the end of the financial year that are unpaid and arise when the Resource Recovery Group 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.

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12. BORROWINGS

a) Borrowings

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Borrowing		95,824	1,612,200	1,708,024	91,976	1,708,024	1,800,000
Total secured borrowings	23(a)	95,824	1,612,200	1,708,024	91,976	1,708,024	1,800,000

(b) Borrowings by Project

Administration Building (9 Aldous Place, Booragoon) Loan

The Council Participants have guaranteed by way of security, to the Western Australian Treasury Corporation, a charge over its general funds for the share of any outstanding debenture borrowings provided for the Council Administration building at 9 Aldous Place, Booragoon. WA 6154.

Participants' limit of its share of the loan liability is as follows:

	2024	2023	2024	2023
	%	%		
Town of East Fremantle	5.41%	5.51%	92,404	99,180
City of Fremantle	22.61%	22.27%	386,184	400,860
City of Melville	71.98%	72.22%	1,229,436	1,299,960
			1,708,024	1,800,000

c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank overdraft at balance date

Credit card limit

Total amount of credit unused

2024	2023
0	0
160,000	205,000
160,000	205,000

Loan facilities

Loan facilities - current

Loan facilities - non-current

Lease liabilities - current

Lease liabilities - non-current

Total facilities in use at balance date

2024	2023
95,824	91,976
1,612,200	1,708,024
637,613	582,243
4,331,334	4,968,948
6,676,971	7,351,191

Secured liabilities and assets pledged as security

MATERIAL ACCOUNTING POLICIES

Borrowing costs

The Resource Recovery Group 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 20(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 18.

Details of individual borrowings required by regulations are provided at Note 23(a).

RESOURCE RECOVERY GROUP
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13. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2024	2023
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	228,326	211,097
Long service leave	160,700	255,927
	389,026	467,024
Total current employee related provisions	389,026	467,024
Non-current provisions		
Employee benefit provisions		
Long service leave	75,383	98,181
	75,383	98,181
Total non-current employee related provisions	75,383	98,181
Total employee related provisions	464,409	565,205

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. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	Note	2024	2023
		\$	\$
Amounts are expected to be settled on the following basis:			
Less than 12 months after the reporting date		389,026	467,024
More than 12 months from reporting date		57,459	81,245
Expected reimbursements to other WA local governments		17,924	16,936
		464,409	565,205

MATERIAL ACCOUNTING POLICIES

Employee benefits

The Resource Recovery Group'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 Resource Recovery Group'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 Resource Recovery Group'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 Resource Recovery Group's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Resource Recovery Group 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.

RESOURCE RECOVERY GROUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

14. OTHER PROVISIONS

	Make good provisions	Total
	\$	\$
Opening balance at 1 July 2023		
Non-current provisions	5,582,909	5,582,909
	5,582,909	5,582,909
Charged to profit or loss		
- unwinding of discount	31,351	31,351
Balance at 30 June 2024	5,614,260	5,614,260
Comprises		
Non-current	5,614,260	5,614,260
	5,614,260	5,614,260

Other provisions

Amounts which are expected to be paid out within 12 months of the reporting date are classified as current. Exact timing of payment of non-current obligations is unable to be reliably estimated as it is dependent on factors beyond the control of the local government.

Make good provisions

The Council has identified the need for a provision in relation to the decommissioning and restoration (make good) provisions of the lease for the land upon which its operations are based.

Provisions of this nature are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pre-tax rate reflective of current market assessments of the time value of money and risks specific to the liability.

This estimated expenditure required to restore the land to its original condition has been capitalised in accordance with AASB 116. These costs are amortised over the shorter of the term of the lease or the remaining useful life of the assets.

Any increase in the provision due to the passage of time, is recognised in profit or loss as a finance (interest) cost.

MATERIAL ACCOUNTING POLICIES

Provisions

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

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

RESOURCE RECOVERY GROUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

15. REVALUATION SURPLUS

	2024 Opening Balance	2024 Closing Balance	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance
	\$	\$	\$	\$	\$
Revaluation surplus - Buildings - non-specialised	458,131	458,131	458,131		458,131
Revaluation surplus - CVC Leasehold Improvements	8,013,601	8,013,601	14,976,891	(6,963,290)	8,013,601
	8,471,732	8,471,732	15,435,022	(6,963,290)	8,471,732

The movement in the revaluation surplus CVC leasehold relates to an impairment of RRRC WCF assets. Refer to Note 8(a).

RESOURCE RECOVERY GROUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

16. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2024 Actual \$	2023 Actual \$
Cash and cash equivalents	3	4,269,280	4,756,898
Restrictions			
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	3,316,519	4,076,072
- Financial assets at amortised cost	4	362,480	610,704
		3,678,999	4,686,776
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	24	3,678,999	4,686,776
Total restricted financial assets		3,678,999	4,686,776

(b) Reconciliation of Net Result to Net Cash Provided By Operating Activities

Net result	(2,485,583)	(9,105,243)
Non-cash items:		
Depreciation/amortisation	3,693,580	4,740,647
(Profit)/loss on sale of asset	(38,867)	3,508
Loss on revaluation of fixed assets	28,596	0
Impairment of plant and equipment	0	4,188,229
Changes in assets and liabilities:		
(Increase)/decrease in trade and other receivables	(352,579)	250,148
(Increase)/decrease in other assets	(263,591)	(100,352)
(Increase)/decrease in inventories	32,060	69,449
Increase/(decrease) in trade and other payables	(390,850)	1,128,973
Increase/(decrease) in employee related provisions	(100,796)	(167,740)
Increase/(decrease) in other provisions	31,351	1,813,232
Capital grants, subsidies and contributions	(250,000)	(1,734,146)
Net cash provided by/(used in) operating activities	(96,679)	1,086,705

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank overdraft limit	0	0
Bank overdraft at balance date	0	0
Credit card limit	160,000	205,000
Credit card balance at balance date	0	0
Total amount of credit unused	160,000	205,000

Loan facilities

Loan facilities - current	95,824	91,976
Loan facilities - non-current	1,612,200	1,708,024
Total facilities in use at balance date	1,708,024	1,800,000

Unused loan facilities at balance date	0	0
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RESOURCE RECOVERY GROUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

17. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2024 Actual \$	2024 Budget \$	2023 Actual \$
Doug Thompson 2023-24			
Meeting Fees	4,360	4,360	12,176
Chair Allowance	5,523	5,523	15,424
	9,883	9,883	27,600
Karen Wheatland 2023-24			
Meeting Fees	10,645	10,645	8,118
Chair Allowance	9,133	9,133	0
Deputy Chair Allowance	1,449	1,033	321
	21,227	20,811	8,439
Hannah Fitzhardinge 2023-24			
Meeting Fees	5,079	5,079	0
Deputy Chair Allowance	2,283	1,628	0
	7,362	6,707	0
Andrew White 2023-24			
Meeting Fees	8,243	8,243	8,118
	8,243	8,243	8,118
17(b)	46,715	45,644	44,157

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Resource Recovery Group during the year are as follows:

	2024 Actual	2023 Actual
Short-term employee benefits	737,126	851,762
Post-employment benefits	117,071	114,186
Employee - other long-term benefits	56,920	66,176
Employee - termination benefits	242,376	41,645
Council member costs	46,715	44,157
17(a)	1,200,208	1,117,927

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 Resource Recovery Group'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.

RESOURCE RECOVERY GROUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

17. RELATED PARTY TRANSACTIONS

Transactions with related parties

Transactions between related parties and the Resource Recovery Group 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:

	2024 Actual \$	2023 Actual \$
Member Councils of Resource Recovery Group		
Member Council Contribution and Gate Fee Received	10,037,015	11,010,587
Member Council Contribution for Loan Repayment received	177,110	3,317,107
Paid to Member Councils	0	(564)
Amounts outstanding from related parties:		
Trade and other receivables	765,866	959,011
Related Parties		

The Resource Recovery Group'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 Resource Recovery Group, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 17(a) and 17(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 Resource Recovery Group's procurement process.

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

Outside of normal citizen type transactions with the Resource Recovery Group, 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 Resource Recovery Group

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

RESOURCE RECOVERY GROUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

18. FINANCIAL RISK MANAGEMENT

This note explains the Resource Recovery Group's exposure to financial risks and how these risks could affect the Resource Recovery Group's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rates	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Resource Recovery Group does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance department under policies approved by the council. The finance department identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Resource Recovery Group's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Resource Recovery Group to cash flow interest rate risk. The Council does not have any short term overdraft facilities

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Resource Recovery Group to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents, term deposits, and Treasury bonds held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2024					
Cash and cash equivalents	2.77%	4,269,280	3,212,887	0	1,056,393
Financial assets at amortised cost - term deposits	4.93%	5,310,400	5,310,400	0	0
Financial assets at amortised cost - Treasury bonds					
2023					
Cash and cash equivalents	3.63%	4,756,898	4,686,776	0	70,122
Financial assets at amortised cost - term deposits	4.38%	6,057,253	6,057,253	0	0
Financial assets at amortised cost - Treasury bonds					

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2024	2023
	\$	\$
Impact of a 1% movement in interest rates on profit or loss and equity*	0	0

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs.

The Resource Recovery Group manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Resource Recovery Group does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 23(a).

RESOURCE RECOVERY GROUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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18. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The Resource Recovery Group's major trade and other receivables comprise contractual non-statutory user fees and charges, grants, contributions and reimbursements. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Resource Recovery Group manages this risk by monitoring outstanding debt and employing debt recovery policies.

The level of outstanding receivables is reported to council monthly and benchmarks are set and monitored for acceptable collection performance.

The Resource Recovery Group applies the AASB 9 Financial Instruments simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade and other receivables. To measure the expected credit losses, receivables from grants, contributions and reimbursements are separated from other trade receivables due to the difference in payment terms and security.

The expected loss rates are based on the payment profiles of trade and other receivables over a period of 36 months before 1 July 2023 or 1 July 2024 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of users to settle the receivables.

The loss allowance as at 30 June 2024 and 30 June 2023 was determined as follows for trade and other receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2024					
Trade receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	0%
Gross carrying amount	1,445,357	247,466	9,628	-36	1,702,415
Loss allowance	0	0	0	0	0
Financial assets at amortised costs - Loan receivable from Project Participants					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	0%
Gross carrying amount	0	95,824	0	0	95,824
Loss allowance	0	0	0	0	0
30 June 2023					
Trade receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	0%
Gross carrying amount	1,343,666	4,247	1,923	0	1,349,836
Loss allowance	0	0	0	0	0
Financial assets at amortised costs - Loan receivable from Project Participants					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	0%
Gross carrying amount	0	91,976	0	0	91,976
Loss allowance	0	0	0	0	0

RESOURCE RECOVERY GROUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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18. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Resource Recovery Group manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 16(c).

The contractual undiscounted cash flows of the Resource Recovery Group's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying amounts, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying amount
	\$	\$	\$	\$	\$
2024					
Trade and other payables	5,796,366	0	0	5,796,366	5,796,366
Borrowings	95,824	1,612,200	0	1,708,024	1,708,024
Lease liabilities	637,613	3,525,373	805,961	4,968,947	4,968,947
	6,529,803	5,137,573	805,961	12,473,337	12,473,337
2023					
Trade and other payables	6,187,216	0	0	6,187,216	6,187,216
Borrowings	91,976	1,708,024	0	1,800,000	1,800,000
Lease liabilities	582,243	3,236,916	1,732,032	5,551,191	5,551,191
	6,861,435	4,944,940	1,732,032	13,538,407	13,538,407

**RESOURCE RECOVERY GROUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

19. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

MEMBERS WITHDRAWAL

(a) City of Canning's withdrawal from the Council

Pursuant to a resolution of the City of Canning on 19 February 2009, the City of Canning, as a Participant under the Establishment Agreement and Project Agreements, gave notice of its intention to withdraw from the Council effective from 30 June 2010. In line with the Agreements the City of Canning withdrew from Council with effect from that date.

A settlement agreement in September 2012 was agreed between the remaining Participants and the City of Canning to allow the City of Canning to separate its share of the RRRC outstanding loans resulting in a separate loan agreement with the Western Australian Treasury Corporation.

The loan liability was reduced by terminating loans amounting to \$43,440,979, which included the share of the City of Canning and replacing loans that do not have a share of the City of Canning's liability amounting to \$31,286,786.

RRRC Project Agreement states that the assets acquired from borrowings are to be valued only when the borrowings are fully repaid. The borrowings have been fully repaid as of 30 June 2023. The share of City of Canning in these assets is estimated to be \$1,457,065 and are shown under note 12.

(b) City of Rockingham's withdrawal from the Council

Pursuant to a resolution of the City of Rockingham on 27 April 2011, the City of Rockingham, as a Participant under the Establishment Agreement and Office Accommodation Project Agreement, gave a notice of its intention to withdraw from the Council effective from 30 June 2012. In line with the Agreements, the City of Rockingham withdrew from the Council on 30 June 2012.

(c) City of Cockburn's withdrawal

Pursuant to a resolution of the City of Cockburn on 9 June 2016, the City of Cockburn as a participant under the RRRC Project Agreement, has given notice of its intention to withdraw from the RRRC Project effective from 30 June 2017. In accordance with the RRRC Project Agreement, the Council prepared an amended business plan of the RRRC Project having regard to the effect of the withdrawal. The amended business plan was adopted by Council on 19 April 2018.

RRRC Project Agreement states that the assets acquired from borrowings are to be valued only when the borrowings are fully repaid. The borrowings have been fully repaid as of 30 June 2023. The share of City of Cockburn in these assets is estimated to be \$1,494,950 and are shown under note 12. The liability to City of Cockburn has been discharged in July 2024.

Pursuant to a resolution of the City of Cockburn on 10 May 2018, the City of Cockburn, as a Participant under the Establishment Agreement and Office Accommodation Project Agreement, gave a notice of its intention to withdraw from the Council effective from 30 June 2019. In line with the Agreements, the City of Cockburn withdrew from Council on 30 June 2019.

The City of Cockburn will no longer have a proportional loan liability for the Administration Building at note 13.(b) from 1 July 2019.

(d) City of Kwinana's withdrawal from the Council

Pursuant to a resolution of the City of Kwinana on 24 June 2020, the City of Kwinana, as a Participant under the Establishment Agreement and Office Accommodation Project Agreement, gave a notice of its intention to withdraw from the Council effective from 30 June 2021. In line with the Agreements, the City of Kwinana withdrew from Council on 30 June 2021.

(e) Town of East Fremantle's Withdrawal

The Town of East Fremantle passed a resolution at the Council meeting on 20 June 2023 endorsing a motion to withdraw as a Member Participant of the Resource Recovery Group with effect from 1 July 2024.

Pursuant to this resolution the Town of East Fremantle withdrew from the Regional Resource Recovery Centre Project and withdraw from the Office Accommodation Project with effect 1 July 2024.

In accordance with the agreements the remaining Member Participants are to request the Resource Recovery Group prepare amended business plans for both projects detailing any changes to the annual contributions payable by the Project Participants after the withdrawal takes effect.

All parties have agreed to execute a Deed of Settlement to resolve the withdrawal of the Town of East Fremantle from the Resource Recovery Group and both Projects without the preparation of business plans. The Town of East Fremantle endorsed the Deed at its meeting of Council on 20 August 2024 and Resource Recovery Group endorsed the Deed at its meeting of Council on 22 August 2024.

(f) City of Melville's Withdrawal

At its meeting of Council on 21 November 2023 the City of Melville elected to withdraw (as a Member Participant) from the Resource Recovery Group and all associated Projects, effective from 1 July 2025. However, at its ordinary meeting of Council held on 17 September 2024, the City of Melville resolved to extend the withdrawal date to 31 December 2025.

(g) City of Fremantle's decision following City of Melville's decision to withdraw from the council

At its meeting of Council on 22 November 2023, The City of Fremantle, noting the above decision from the City of Melville, resolved that the Resource Recovery Group would not be viable following the withdrawal of the City of Melville and as such will be compelled to commence a windup process, and accordingly, requests the RRG CEO seek its own Councils endorsement to commence the process for a formal windup of the Resource Recovery Group.

Both the City of Melville and City of Fremantle noted their preference to develop a new service model that would continue the core operations of MRF, FOGO & Greenwaste in conjunction with the Town of East Fremantle and City of Canning.

At its meeting of Council held on 22 May 2024, the City of Fremantle resolved to also withdraw as a member and project participant from the Resource Recovery Group, effective from 1 July 2025. Council provided delegated authority to the Chief Executive Officer to approve an extended membership period beyond 1 July 2025 should the need arise.

At its ordinary meeting of Council held on 25 September 2024, the City of Fremantle noted it is anticipated that the CEO will be required to authorise an extended membership period of up to 31 December 2025.

Other than as noted above, there have been no significant transactions or events of a material and unusual nature that have arisen since the end of the reporting date, likely to affect the operations, the results of operations or state of affairs of the Council.

20. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Resource Recovery Group's operational cycle. In the case of liabilities where the Resource Recovery Group 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 Resource Recovery Group'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 Resource Recovery Group 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 Resource Recovery Group contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Resource Recovery Group contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Resource Recovery Group 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 *Fair Value Measurement* requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level 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 Resource Recovery Group 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 Resource Recovery Group 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 Resource Recovery Group 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 Resource Recovery Group'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 except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 9.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116 *Property, Plant and Equipment*) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

**RESOURCE RECOVERY GROUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

21. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

Resource Recovery Group operations as disclosed in this financial report encompass the following service orientated functions and activities.

Objective

REGIONAL PURPOSE

Description

Statement of Objective

The regional purposes for which the Regional Local Government is established are:

- (a) to plan, coordinate and implement the removal, processing, treatment and disposal of waste for the benefit of the communities of the participants;
- (b) to influence local, state and federal governments in the development of regional waste management policies and legislation.

The objectives of the Regional Local Government shall be:

- (a) without loss being incurred by the Regional Local Government, to carry out the regional purposes so that services and facilities are provided to the consumer at a reasonable cost and with due regard for community needs;
- (b) to reduce the quantity of waste disposed at landfill sites in accordance with targets set by the Regional Local Government.

The Council operations as disclosed in this report encompass the following service orientated programs.

**PROGRAM NAME AND OBJECTIVES
GOVERNANCE**

ACTIVITIES

Administration and operation facilities and services to Members of Council, other costs that relate to tasks of assisting the member councils and the public on matters which do not concern specific council services. In accordance with legislative changes effective 1 July 1997, the General Administration costs have been allocated to the various programs of the Council to reflect the true cost of the services provided.

COMMUNITY AMENITIES

To provide environmentally friendly waste management facilities to consumers at a competitive cost, mindful of community requirements, whilst aiming to greatly reduce the quantity of waste disposed at landfill sites. This includes the Regional Resource Recovery Centre at Canning Vale which is a Major Commercial Business Undertaking,

RESOURCE RECOVERY GROUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

21. FUNCTION AND ACTIVITY (Continued)

REGIONAL RESOURCE RECOVERY CENTRE (RRRC), CANNING VALE

This project is undertaken on behalf of the Council's three participating councils and involves construction and operation of an administration and visitors centre, weighbridge, greenwaste processing and waste composting and recycling facility. Operating revenues is received from gate fees from participants / the private sector and sale of materials. Accounting for this undertaking is in accordance with the Local Government (Financial Management) Amendment Regulations 9 & 45.

(b) Income and expenses

	2024 Actual \$	2023 Actual \$
Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions		
Education & Marketing	362,997	323,262
RRRC Admin & Weighbridge	2,122,814	2,521,081
Recycling	9,004,461	5,616,550
Greenwast	641,943	670,051
Waste Composting	2,422,072	2,170,426
FOGO Operations	4,363,426	4,117,646
Business Development	388,771	494,615
Waste Audit	270,902	301,224
Contribution for interest on loans	0	86,718
SWMP Fogo	0	32,683
Total Income	19,577,386	16,334,256
Expenses		
Education & Marketing	(535,586)	(347,150)
RRRC Admin & Weighbridge	(3,532,518)	(3,876,256)
Recycling	(6,564,118)	(4,287,918)
Greenwast	(376,086)	(380,584)
Waste Composting	(3,566,257)	(3,393,766)
FOGO Operations	(3,029,274)	(3,652,447)
Business Development	(76,800)	(38,215)
Waste Audit	(235,176)	(202,883)
FOGO Transition	0	(322)
SWMP Fogo	2,761	(53,518)
Total expenses	(17,913,054)	(16,233,059)
Net result for the period	1,664,332	101,197
Add/Less		
Borrowing costs expenses	0	(86,718)
Make good provision	(31,351)	(79,086)
Depreciation	(3,699,696)	(4,718,168)
Other expenses/asset impairment	0	(4,188,229)
WCF asset impairment	0	(6,963,290)
Profit/(Loss) on asset disposals	0	(3,508)
ROU asset interest expenses	(177,507)	(196,184)
Net Profit or (Loss)	(2,244,222)	(16,133,986)

RESOURCE RECOVERY GROUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

21. FUNCTION AND ACTIVITY (Continued)

REGIONAL RESOURCE RECOVERY CENTRE (RRRC), CANNING VALE

(c)

STATEMENT OF FINANCIAL POSITION

CURRENT ASSETS

Cash and cash equivalents
Trade and other receivables
Other financial assets
Inventories
Other assets

TOTAL CURRENT ASSETS

NON-CURRENT ASSETS

Other financial assets
Property, plant and equipment
Right of use assets

TOTAL NON-CURRENT ASSETS

TOTAL ASSETS

CURRENT LIABILITIES

Trade and other payables
Lease liabilities
Borrowings
Employee related provisions

TOTAL CURRENT LIABILITIES

NON-CURRENT LIABILITIES

Lease liabilities
Borrowings
Employee related provisions
Other provisions

TOTAL NON-CURRENT LIABILITIES

TOTAL LIABILITIES

NET ASSETS

EQUITY

Opening Balance
Retained Surplus/(Deficit) for year

TOTAL EQUITY

2024 Actual	2023 Actual
\$	\$
3,205,181	3,347,653
1,702,415	1,349,836
5,323,900	6,057,253
1,239,930	1,271,990
792,064	541,800
12,263,490	12,568,532
0	0
10,287,843	12,551,102
2,885,403	3,477,427
13,173,246	16,028,528
25,436,736	28,597,060
5,727,986	6,114,249
637,613	582,243
0	0
95,824	195,723
6,461,423	6,892,215
4,331,334	4,968,950
0	0
42,923	66,833
5,614,260	5,582,909
9,988,517	10,618,692
16,449,940	17,510,907
8,986,796	11,086,154
30,172,154	30,172,154
(21,330,223)	(19,086,001)
8,841,931	11,086,154

RESOURCE RECOVERY GROUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

22. DETERMINATION OF SURPLUS OR DEFICIT

	Note	2023/24 (30 June 2024 Carried Forward) \$	2022/23 (30 June 2023 Carried Forward) \$
(a) Non-cash amounts excluded from operating activities			
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> .			
Adjustments to operating activities			
Less: Profit on asset disposals		(38,867)	0
Less: Movement in liabilities associated with restricted cash			40,391
Add: Loss on disposal of assets		0	3,508
Add: Loss on revaluation of fixed assets	8(a)	28,596	0
Add: Impairment of Plant and Equipment	8(a)	0	4,188,229
Add: Depreciation	9(a)	3,693,580	4,740,647
Non-cash movements in non-current assets and liabilities:			
Financial assets at amortised cost		95,824	
Employee benefit provisions		(22,798)	(17,788)
Other provisions		31,351	79,086
Non-cash amounts excluded from operating activities		3,787,686	9,034,073
(b) Non-cash amounts excluded from investing activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to investing activities			
Property, plant and equipment received movement non cash		0	1,734,146
Non-cash amounts excluded from investing activities		0	1,734,146
(c) Surplus or deficit after imposition of general rates			
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.			
Adjustments to net current assets			
Less: Reserve accounts	24	(9,085,223)	(10,133,325)
Less: Financial assets at amortised cost	4(a)	(95,824)	(91,976)
Less: Current assets not expected to be received at end of year			
Provision for inventory		(172,060)	
Provision for liability towards past members		2,952,015	2,952,015
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	12	95,824	91,976
- Current portion of contract liability held in reserve		362,478	610,704
- Current portion of lease liabilities	10(b)	637,613	582,243
Total adjustments to net current assets		(5,305,177)	(5,988,363)
Net current assets used in the Statement of Financial Activity			
Total current assets		13,436,740	14,083,253
Less: Total current liabilities		(6,918,829)	(7,328,459)
Less: Total adjustments to net current assets		(5,305,177)	(5,988,363)
Surplus or deficit after imposition of general rates		1,212,734	766,430

RESOURCE RECOVERY GROUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

23. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Actual									Budget			
Purpose	Note	Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Office accommodation, Loan No 2.6		1,800,000	0	0	1,800,000	0	(91,976)	1,708,024	1,800,000	0	(91,976)	1,708,024
RRRC Project	3-73	110,622	0	(110,622)	0	0	0	0	0	0	0	0
	3-74	421,741	0	(421,741)	0	0	0	0	0	0	0	0
	3-76	124,576	0	(124,576)	0	0	0	0	0	0	0	0
	3-80	102,036	0	(102,036)	0	0	0	0	0	0	0	0
	3-81	179,851	0	(179,851)	0	0	0	0	0	0	0	0
	3-83	139,931	0	(139,931)	0	0	0	0	0	0	0	0
	3-85	211,265	0	(211,265)	0	0	0	0	0	0	0	0
	3-87	161,015	0	(161,015)	0	0	0	0	0	0	0	0
	3-89	272,802	0	(272,802)	0	0	0	0	0	0	0	0
	3-90	209,433	0	(209,433)	0	0	0	0	0	0	0	0
	3-96	82,477	0	(82,477)	0	0	0	0	0	0	0	0
	3-98	245,301	0	(245,301)	0	0	0	0	0	0	0	0
	3-99	249,713	0	(249,713)	0	0	0	0	0	0	0	0
	3-100	265,822	0	(265,822)	0	0	0	0	0	0	0	0
	3-101	348,794	0	(348,794)	0	0	0	0	0	0	0	0
	3-102	105,010	0	(105,010)	0	0	0	0	0	0	0	0
Bank Overdraft		56,566	0	(56,566)	0	0	0	0	0	0	0	0
Total		5,086,955	0	(3,286,955)	1,800,000	0	(91,976)	1,708,024	1,800,000	0	(91,976)	1,708,024
Borrowing Finance Cost Payments												
		Loan Number	Institution	Interest Rate	Date final payment is due		Actual for year ending 30 June 2024	Budget for year ending 30 June 2024		Actual for year ending 30 June 2023		
							\$	\$		\$		
Office accommodation, Loan No 2.6		2.6	WATC	4.12%	30/06/2028		(85,134)	(85,338)		(52,864)		
Total							(85,134)	(85,338)		(52,864)		
Total Finance Cost Payments							(85,134)	(85,338)		(52,864)		

WATC stands for Western Australian Treasury Corporation
The interest rates stated above exclude the guarantee fees payable to WATC
The interest repayments include the guarantee fees paid.

RESOURCE RECOVERY GROUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

23. BORROWING AND LEASE LIABILITIES (Continued)

(b) Lease Liabilities

		Actual						Budget				
Purpose	Note	Principal at 1 July 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	New Leases During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2023	New Leases During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024
		\$	\$	\$	\$	\$	\$	\$		\$	\$	\$
RRRC Ground Lease		6,114,757		(563,566)	5,551,191		(582,243)	4,968,947	5,551,192	0	(582,243)	4,968,949
Total Lease Liabilities	10(b)	6,114,757	0	(563,566)	5,551,191	0	(582,243)	4,968,947	5,551,192	0	(582,243)	4,968,949
Lease Finance Cost Payments												
Purpose	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023	Lease Term				
					\$	\$	\$					
RRRC Ground Lease		City of Canning	3.40%		(177,507)		(196,184)	30 years				
Total Finance Cost Payments					(177,507)	0	(196,184)					

RESOURCE RECOVERY GROUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

24. RESERVE ACCOUNTS

	2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance	2024 Budget Opening Balance	2024 Budget Transfer to	2024 Budget Transfer (from)	2024 Budget Closing Balance	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) RRRC Contingency & Development Reserve	7,973,894	0	(1,048,102)	6,925,792	7,350,609	100,000	(4,567,300)	2,883,309	9,289,490	500,000	(1,815,596)	7,973,894
(b) Travel and Conference Reserve	25,000	0	0	25,000	25,000	0	0	25,000	25,000	0	0	25,000
(c) Office Accommodation Reserve	290,212	0	0	290,212	290,212	0	(10,000)	280,212	290,212	0	0	290,212
(d) RRRC Restoration Reserve	1,844,219	0	0	1,844,219	1,844,219	290,000	0	2,134,219	1,370,247	473,972	0	1,844,219
	10,133,325	0	(1,048,102)	9,085,223	9,510,040	390,000	(4,577,300)	5,322,740	10,974,949	973,972	(1,815,596)	10,133,325

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:

Reserve name	Purpose of the reserve
Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) RRRC Contingency & Development Reserve	to be used to fund shortfalls in operating expenditure, asset renewals and disposals, employment termination provisions, provide equity payments to withdrawn participants and
(b) Travel and Conference Reserve	to be used to fund the requirements for staff and Councillors' travel and Conference attendance.
(c) Office Accommodation Reserve	to be used for funding capital renewal expenditure and non-recurrent maintenance expenditure for the Council properly located at 9 Aldous Place Booragoon.
(d) RRRC Restoration Reserve	to be used to meet lease obligations resulting from an early termination of the Ground Lease or at the expiry of the Ground Lease.

**RESOURCE RECOVERY GROUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

25. TRUST FUNDS

The Council does not have any trust funds on hand as at 30 June 2024 (As at 30 June 2023 - Nil)

26. LICENCES

RRG Environmental Operating Licences

The Resource Recovery Group, Canning Vale Centre has two environmental licences for prescribed premises under the *Environmental Protection Act 1986*, granted by the Department of Water and Environmental Regulation (DWER). Each licence comes with conditions that DWER monitors and evaluates. Licenses can be viewed on both RRG and DWER's websites.



**Resource
Recovery
Group**

Recycle. Innovate. Educate.

ANNUAL REPORT 2023-2024



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Acknowledgement of Country

We wish to acknowledge the Traditional Custodians of the land we are working on, the Whadjuk Noongar people, and pay our respects to their Elders past and present.

Introduction

Resource Recovery Group's 2023 – 2024 Annual Report consists of two distinct sections:

Section 1 – Overview and Achievements

Section 2 – Annual Financial Report

This Annual Report adheres to the guidelines outlined in Section 5.53(1) of the Local Government Act 1995. The Resource Recovery Group's Annual Report can be obtained by:

Visiting our official website: resourcerecoverygroup.com.au

Telephoning: 08 9329 2700

Email: admin@resourcerecoverygroup.com.au

Visit our Administration office: 9 Aldous Place
Booragoon WA 6154

About Resource Recovery Group

Resource Recovery Group (RRG), formerly the Southern Metropolitan Regional Council (SMRC), stands at the forefront of resource recovery excellence with proven supply chains and impressive recovery rates.

At the Resource Recovery Group, we:



Recycle materials to their highest practical value



Innovate and implement new approaches to recycling and resource recovery



Educate by providing tools to recycle right, reduce waste and live more sustainably

Resource Recovery Group is part of the Perth metropolitan area, representing one of five regional councils, and functions as a local government entity. Established in 1991, our roots lie in the creation of forward-thinking and sustainable waste management solutions that benefit communities and the environment alike.

At the heart of our operations is a state-of-the-art 100-million-dollar facility at Canning Vale. This facility receives, recycles, and processes waste from our member local councils (Town of East Fremantle, City of Fremantle, and City of Melville), as well as from other metropolitan and regional councils, private customers, and the wider community.

Resource Recovery Group boasts a comprehensive range of facilities and capabilities, including:

- **Materials Recovery Facility (MRF):** Utilising cutting-edge systems and equipment to recover recyclables from yellow-lidded bins.

- **FOGO Processing Facility:** Aligned with a progressive State waste strategy, this facility effectively processes food organic and garden organic waste. We hold extensive experience, licenses, and quality assurance in organic processing.
- **Green Waste Facility (GWF):** This facility receives clean green waste gathered from council verge collections.
- **Auditing Facility:** Conducting meticulous audits on waste, recycling streams, or material products, enhancing operational efficiency.
- **Recycle Right Education Program:** We encourage and support residents and businesses in recycling, waste reduction, and the purchase of recycled products through digital resources, tours, incursions, and events.

In 2021, SMRC rebranded as Resource Recovery Group to align with our evolving business landscape and expanding customer base.

Resource Recovery Group remains steadfast in its commitment to assist the State Government in achieving waste diversion targets set in the WARR Strategy 2030. We proudly employ over 55 dedicated staff and provide work opportunities for 100 local small businesses and contractors each month.



Chairperson's Report

As Chair, I am pleased to present the Resource Recovery Group's Annual Report for 2023-2024. The financial year 2023-2024 heralded a host of changes for the Resource Recovery Group, our member councils, and the waste industry.

Cr Doug Thompson stepped down from his Chair duties of the Resource Recovery and I was honoured to be selected as the Resource Recovery Group's standing Chair. Cr Doug Thompson has made an indelible imprint on the fabric of the Resource Recovery Group's operations, delivering leadership and guidance as our regional council delivered consistent state-leading recovery rates for FOGO and recyclables whilst proactively fostering interconnectivity between local governments'



approach to waste infrastructure and cross-council collaboration. Doug's vision to transform the region into a bastion of waste sustainability has been achieved, and he is responsible for laying the foundations for the region to take the next step towards net-zero and maximising waste avoidance. On behalf of the resource recovery and its long history, we extend our heartfelt appreciation to Doug for his outstanding leadership, commitment to sustainability, and the future.

With the announcement of the withdrawal of the Town of East Fremantle in July 2024 and the Cities of Melville and Fremantle in July 2025, the Resource Recovery Group is working closely with member councils and the City of Canning on a new structure that will provide our region with uninterrupted kerbside resource recovery services and circular economy outcomes. The continuation of the Resource Recovery Group Canning Vale Centre will ensure that Western Australia will continue to have access to our state-of-the-art Material Recovery Facility, dedicated audit facility, and Perth's only metropolitan FOGO pre-processing facility.

From July 1st, 2026, the Department of Climate Change, Energy, the Environment, and Water's introduction of a 5 percent contamination limit for regulated paper and cardboard exports will take effect. This poses significant challenges for the waste industry. In a collaborative effort across State and regional partners, we have planned to implement innovative waste material recovery technology that will be retrofitted to our Material Recovery Facility. This will heighten our already impressive recovery rates and ensure that we continue to reach all material markets available, delivering the best financial outcomes for our commercial partners and member councils.

Across Australia, the waste industry is facing an increasing number of batteries being placed into kerbside bins. Incorrect disposal of batteries is causing fire damage to waste infrastructure and endangering lives. Our Material Recovery Facility separates up to 1000kgs of batteries from comingled recycling a month. As a part of our WHS processes, we have introduced hands-on training to identify risks, enhance procedural responses, and critical reporting and reflection.

This has resulted in every battery fire incident being quickly identified, acted upon, and ameliorated. These incidents have provided footage that Recycle Right, our waste education arm, has utilised to educate not only our regional community but also the State. Incorporating the Department of Water and Environment Regulation's assets, our educational material has

reached hundreds of thousands of residents and has helped contribute to a growing awareness of the correct disposal of batteries.

In closing, I would like to extend my gratitude to my fellow regional councillors Mayor Hannah Fitzhardinge and Cr Andrew White and recognize the efforts of the Resource Recovery Group's Acting CEO, Brendan Doherty, and his leadership in the Regional Executive Group.

Being chosen to undertake the role of Chair of the Resource Recovery Group is a privilege and a great responsibility. We will continue to realise our visions of maximising material recovery and minimising climate impact and also canvass for change in the waste industry regarding extended producer responsibilities and new packaging covenants. We will continue to serve our commercial and regional partners with the utmost commitment to delivering the best financial outcomes in conjunction with state-leading recovery rates.

Cr Karen Wheatland
Chair

Chief Executive Officer Report

Throughout the year, the Resource Recovery Group continue to fulfil its vision of contributing to a circular economy that is characterised by recycling materials to their highest practical value, reducing waste and lowering carbon emissions. Our objectives to Recycle, Innovate, and Educate inform and guide our corporate actions. In executing our Corporate Business Plan, we have established ourselves as leaders in material recovery rates, waste education, and waste information applications, achieving growth during a period of significant transition and change.

I would like to thank and acknowledge Cr Doug Thompson for his long-term dedication and support after stepping down as Chair of the Resource Recovery Group. I have enjoyed and benefitted greatly from working closely with Cr Thompson on the Canning Vale Centre project over the last 25 years.

The upcoming withdrawal of the Town of East Fremantle from the Resource Recovery Group has prompted a collaborative effort that is aimed at planning for a new service that will ensure uninterrupted resource recovery services and continued pursuit in minimising climate impact waste. It is with pride that the Resource Recovery Group can lay the groundwork for a new arrangement to continue the innovative and groundbreaking accomplishments of our organisation.

Our dedicated team continues to be a driving force behind our achievements, and I would like to thank all staff for their continued dedication and loyalty during this transitional phase.

Over the financial year we have continued to deliver best practise resource recovery services to our member councils and commercial partners. Our



reputation for efficient and sustainable business partnerships has allowed us to maintain our good relationships with our commercial partners but also to meet their additional needs. The City of Kalamunda are transitioning to the three-bin FOGO system, and we will begin to receive their FOGO waste at our FOGO Processing Facility next financial year. The FOGO material will be processed and then be sent to Purearth to be further processed and made available for market. We look forward to the opportunities that FOGO presents for the City of Kalamunda and will continue to ensure they have access to the State's best recovery rates.

Both our Material Recovery Facility and FOGO Processing Facility have undergone substantial efficiency improvements following critical appraisals of our processes and procedures. The redesign of our FOGO floor has increased the throughput of FOGO material. Adjustments in how material is handled in our Material Recovery Facility has impacted our operations in two crucial ways increasing throughput and secondly identifying contamination more efficiently.

We continue to achieve industry leading recovery rates approaching 90% and I look forward to further increasing this result with new initiatives planned.

A growing focus in the waste industry is the financial, environmental and operational impacts on the transport of waste materials. The Resource Recovery Group have been developing solutions on how to minimise transport through the redevelopment of infrastructure for waste transfer and accompanied planning for logistical efficiencies. Delivering a more efficient transport model for waste allows Resource Recovery Group to work with partners to achieve circular economy outcomes.

Our educational arm, Recycle Right, has also undergone substantial changes in its service offerings by producing new digital school lessons aligned with the curriculum, designing engaging new educational games to connect with the community, becoming a leader in social media waste communications, and redeveloping the Recycle Right app for Google and Android to include push notifications. Thanks to our innovative approach to education, we have positioned ourselves as leaders in shaping behaviour change. This has resulted in a twenty percent increase in Recycle Right's membership over the year and more than 1000 site visitors and 100 application downloads per week.

Our member councils and the Resource Recovery Group are working hard with key stakeholders to realise the full potential of Recycle Right for the benefit of all Western Australians by transitioning the RRG initiative to a state based organisation. It is a great achievement of our member councils and the Resource Recovery Group that we were able to develop this pivotal piece of State education infrastructure.

Our facilities provide state-leading resource recovery rates and enable Western Australians to maintain system resilience in a diverse and challenging circular economy sector.

I would like to acknowledge the support of our new Chair Cr Karen Wheatland, Regional Councillors, the Regional Executive Group and their teams and all Resource Recovery Group employees, for their efforts and contribution throughout the year.

Brendan Doherty
Acting Chief Executive Officer



Regional Councillors

Following the local government elections in October 2023, we farewelled Cr Doug Thompson who had been a member of the RRG Council since 1994. We would like to sincerely thank Cr Thompson for his extraordinary contributions during his time with the Resource Recovery Group.

Our elected members from November 2023 to June 2024 are:

1. **Cr Karen Wheatland**, Chair since November 2023

Cr Wheatland is in her second term as an elected member, first being elected in 2017, at the City of Melville and is their representative on the Council. She is the Resource Recovery Group's representative on Municipal Waste Advisory Group, (MWAC) and is currently a Deputy on the Local Government Advisory Board, with her term ending in 2024.



Cr Wheatland is excited to participate in the waste sector as there is such an opportunity to divert waste from landfill and to play a big part in reducing the rate of growth of emissions from methane into the atmosphere. With more waste diversion through FOGO, the group has received credit through Federal Government approved carbon offsets, from composting the organic fraction of the waste stream from landfill to FOGO. A strong advocate for FOGO, Cr Wheatland is looking forward to being a part of the Resource Recovery Group and to help grow this stream that will give the Resource Recovery Group's customers the opportunity to develop a new revenue stream from processing FOGO.

2. **Mayor Hannah Fitzhardinge**

Hannah Fitzhardinge was elected Mayor of Fremantle in 2021, having served as a Councillor since 2016.

A graduate of the Australian Institute of Company Directors, Hannah has served on the Rottnest Island Board and the boards of Integral Development Pty Ltd, The Beehive Montessori School and ARTRAGE and brings extensive governance experience to the RRG table. Her professional experience has included leadership development, stakeholder engagement, communications, crisis and issues management and government relations.

In joining the RRG, Hannah hopes to continue the strong advocacy for best practice waste minimisation that has been a legacy of the City of Fremantle's involvement in the organisation.

3. Cr Andrew White

Cr Andrew White is currently serving his second consecutive term as a dedicated member of the Town of East Fremantle. He takes great pride in representing East Fremantle as a councillor on the Resource Recovery Group. Possessing a Bachelor of Science (Forestry) and more recently, a Master of Teaching degree,

Cr White's professional journey has been diverse. He has notably worked as a Professional Forester and has managed and operated both private and publicly listed companies in Australia and overseas. In his current capacity, Cr White is engaged in various spheres, including local government, the education sector, and providing support to companies involved in establishing commercial carbon plantations in different states.

Cr White harbors a deep commitment to enhancing the environmental footprint of urban living. His focus encompasses mitigating heat buildup through urban tree planting, reducing carbon emissions, and, most significantly, driving cost-effective and efficient waste reduction efforts. He is dedicated to promoting the recovery and sale of valuable products derived from waste, furthering the Resource Recovery Group's mission.



Following local council elections in 2023, Mayor Fitzhardinge (City of Fremantle) joined the Council in November 2023 replacing Councillor Thompson.

Council	Regional Councillor	Regional Executive Group
City of Melville	Cr Karen Wheatland	Mr Mick McCarthy, Mr Paul Molony
City of Fremantle	Cr Doug Thompson/Mayor Hannah Fitzhardinge	Mr Graham Tattersall, Mr Matt Hammond
Town of East Fremantle	Cr Andrew White	Mr Nick King, Mr Peter Kocian

Committees and their members

Audit & Risk Committee	Stakeholder Relations Committee	CEO Performance Review Committee
The committee reviews the audit function and performance and risk management processes.	The committee reviews, considers and discusses RRG's communication strategy.	The committee reviews the CEO's performance.
Cr Karen Wheatland Cr Andrew White Mayor Hannah Fitzhardinge (Presiding Member)	Cr Karen Wheatland (Presiding Member) Cr Andrew White Mayor Hannah Fitzhardinge	Cr Karen Wheatland (Presiding Member) Mayor Hannah Fitzhardinge Cr Andrew White
Observers: Mr Brendan Doherty Mr Tama Tafua	Observers: Mr Brendan Doherty Mr Luke Stewart	

Members Meeting attendance 2023-2024

	Cr Doug Thompson	Cr Karen Wheatland	Mayor Hannah Fitzhardinge	Cr Andrew White
Ordinary meeting of Council	1/1	4/4	3/3	3/4
Special meeting of Council	2/2	6/6	4/4	4/6
Audit & Risk Committee	-	2/2	2/2	0/2
Stakeholder Relations Committee	-	-	-	-
CEO Performance Review Committee	1/1	4/4	3/3	4/4

Council Member Remuneration 2023-2024

	Cr Doug Thompson	Cr Karen Wheatland	Mayor Hannah Fitzhardinge	Cr Andrew White
Chair allowance	\$5,523	\$9,133	-	-
Deputy Chair allowance	-	\$1,449	\$2,283	-
Meeting fees	\$4,360	\$10,644	\$5,078	\$8,243
Total	\$9,883	\$21,226	\$7,361	\$8,243

Governance

The Establishment Agreement, originally approved in 1998, provides for the regional purpose of the Resource Recovery Group and to undertake a range of projects and services on behalf of participant local governments to share resources in best practice waste management resource recovery and environmental solutions.

Due to the age of the Establishment Agreement in 2022 members agreed to undertake a review of the Establishment Agreement, including a review of our regional purpose, to ensure that the governance structure is aligned to the business model.

Following endorsement of the draft new Agreement by the Regional Council, feedback was sought from participant local governments on the proposed changes. We are pleased to announce that the changes were also endorsed by all participants and the draft new Establishment Agreement was forwarded to the Minister for Local Government for approval.

Withdrawal of Member Participants

In June 2023, the Town of East Fremantle advised of their intention to withdraw from the Regional Local Government and all associated Projects with effect 1 July 2024.

In November 2023 the City of Melville resolved to withdraw from the RRG and all associated Projects with effect 1 July 2025.

Noting the decision by the City of Melville, in May 2024 the City of Fremantle also resolved to withdraw effective from 1 July 2025.

Both the City of Melville and City of Fremantle remain committed to ensuring that the core functions undertaken at the Canning Vale Centre continue to operate after their withdrawals and formed a “Waste Management Collective” incorporating the City of Canning. The aim to explore and evaluate service model options that would ensure the continuation of the core services provided by RRG at the Canning Vale Centre under an alternate operating model following their withdrawals.

The City of Fremantle resolution to withdraw incorporated CEO delegation for the withdrawal date to be extended if required for the purpose of ensuring service continuity during an extended transitional or decommissioning phase of the RRG wind up.

Whilst the work being undertaken by the Project Group is promising, the evaluation of alternate service models and transitional arrangements is complex and to provide for this it is anticipated that the Cities of Melville and Fremantle will extend their withdrawal dates until at least 31 December 2025.

RRG are working closely with all parties involved and remain committed to maintaining business-as-usual operations and state leading environmental performance throughout the transition and into the future.

Planning for the Future

At the 2022 Strategic Directions Workshop it was agreed to undertake a significant review of our Vision, Mission and strategic direction. Our Vision and Mission were re-imaged and were underpinned by our three core Objectives – Recycle, Innovate & Educate. Each Objective is underpinned by Key Focus Areas which are further supported by a range of Projects. These Key Focus Areas and Projects are key in measuring our priorities and progress.

VISION	<i>A circular economy with less waste and lower carbon emissions</i>		
MISSION	We are leaders in maximising material recovery and minimising climate impacts by providing our communities with best practice resource recovery solutions with high recovery rates and ethical supply chains.		
OBJECTIVES	Recycle materials to their highest practical value	Innovate and implement new approaches to recycling and resource recovery	Educate by providing tools to recycle right, reduce waste and live more sustainably

In February 2024 the Council resolved to suspend the annual strategic planning process in favour of transition planning to reflect the future withdrawal of the Cities of Melville & Fremantle. As such no strategic review was conducted in 2023-2024. Our corporate business plan was updated to reflect the transitional planning process as the key objectives for the 2024-2025 year.



Integrated Planning and Reporting Framework

The Annual Report measures our progress against priorities that were developed in consultation with the community and documented in Resource Recovery Group's long-term vision, the Strategic Community Plan 2022-2032.

Resource Recovery Group's Corporate Business Plan 2024–2028 provides clarity on the initiatives and services that the Regional Council is planning or implementing over the next four years, with emphasis on the delivery of the strategic priorities outlined in our Strategic Community Plan 2022-2032.

These two key strategic documents are then underpinned by a number of informing documents including, but not limited to, the Long-Term Financial Plan, Asset Management Plans, Workforce Plan and issues or area-specific plans (see Figure 1).

All local governments within Western Australia, including Regional Councils, are required to plan for the future in accordance with section 5.56(1) of the Local Government Act 1995 (WA) and adopt an integrated planning and reporting framework.

Plan for the Future

Section 5.53(2)(e) of the Local Government Act 1995 requires local governments to provide an overview of the plan for the future of the district, made in accordance with s 5.56, including major initiatives that are proposed to commence, or to continue, in the next financial year (FY). The Regional Council adopted the Corporate Business Plan 2024-2028 on 27 June 2024.

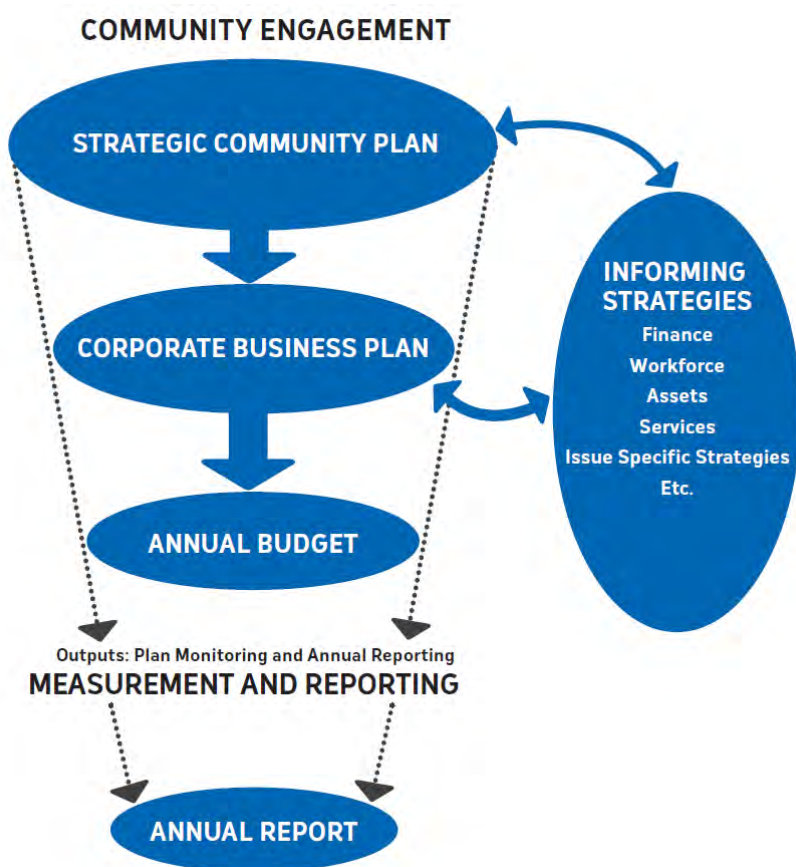


Figure 2 - Department of Local Government and Communities - Integrated Planning & Reporting Framework and Guidelines, 2016

Measures

Each year we report on our achievement of our Objectives by using the following Measures:

Objective	Performance Indicator	How will it be measured	2023/24	2024/25	2025/26	2026/27
Recycle	Material recovered that is processed at our Canning Vale Facilities	Percentage of waste diverted = (1 – total residuals/total waste processed x 100%)	85%	85%	85%	85%
	Contamination is reduced in the three waste streams collected	Lime Bin FOGO <2% contamination (waste audits)	<2%	<2%	<2%	<2%
		Yellow Bin Recycling (waste audits)	8%	<6%	<5%	<5%
		Red Bin Residuals (waste Audits)	<40%	<30%	<25%	<25%
	Key stakeholders are satisfied with our performance	Stakeholder survey	80%	80%	80%	80%
	Plant availability	Percentage of member tonnes accepted at Canning Vale	95%	95%	95%	95%
	Current Ratio	Current assets over current liabilities	=>1.10	=>1.10	=>1.10	=>1.10
Innovate	Number of lost time incidents (LTIFT)	Number of lost time injuries	0	0	0	0
	We are acknowledged as a leader in waste management and resource recovery	Community survey	>80%	>80%	>80%	>80%
Educate	Community awareness of the Recycle Right brand	Community survey	>50%	>50%	>50%	65%
	Number of community contacts	Number of persons receiving waste education from RRG, e.g. tour visitors, community and school education, awareness programs run by RRG	>5,000	>5,000	>5,000	>5,000
	RecycleRight Website	Number of hits on the RecycleRight website	>60,000	>60,000	>60,000	>60,000

2023-2024 Achievements

Materials Recovery

The State's Waste Avoidance and Resource Recovery Strategy 2030 targets for 2023-2024 Municipal Solid Waste (MSW) material recovery in Perth Metro is 65% and the Regional Council's participating local governments are currently achieving this rate.

This refers to material recovered from landfill that has been collected from kerbside (recyclables and FOGO material).

It is anticipated that when residual waste from the General Waste bin is diverted to a waste-to-energy plant, the percentage of waste recovered will increase significantly to around 75%.

The number of tonnes of the region's waste processed at each of Canning Vale's facilities during 2023-2024:

Materials Recovery

- 37,346 tonnes
- 82.1% recovered

Green Waste

- 9,557 tonnes
- 100% recovered

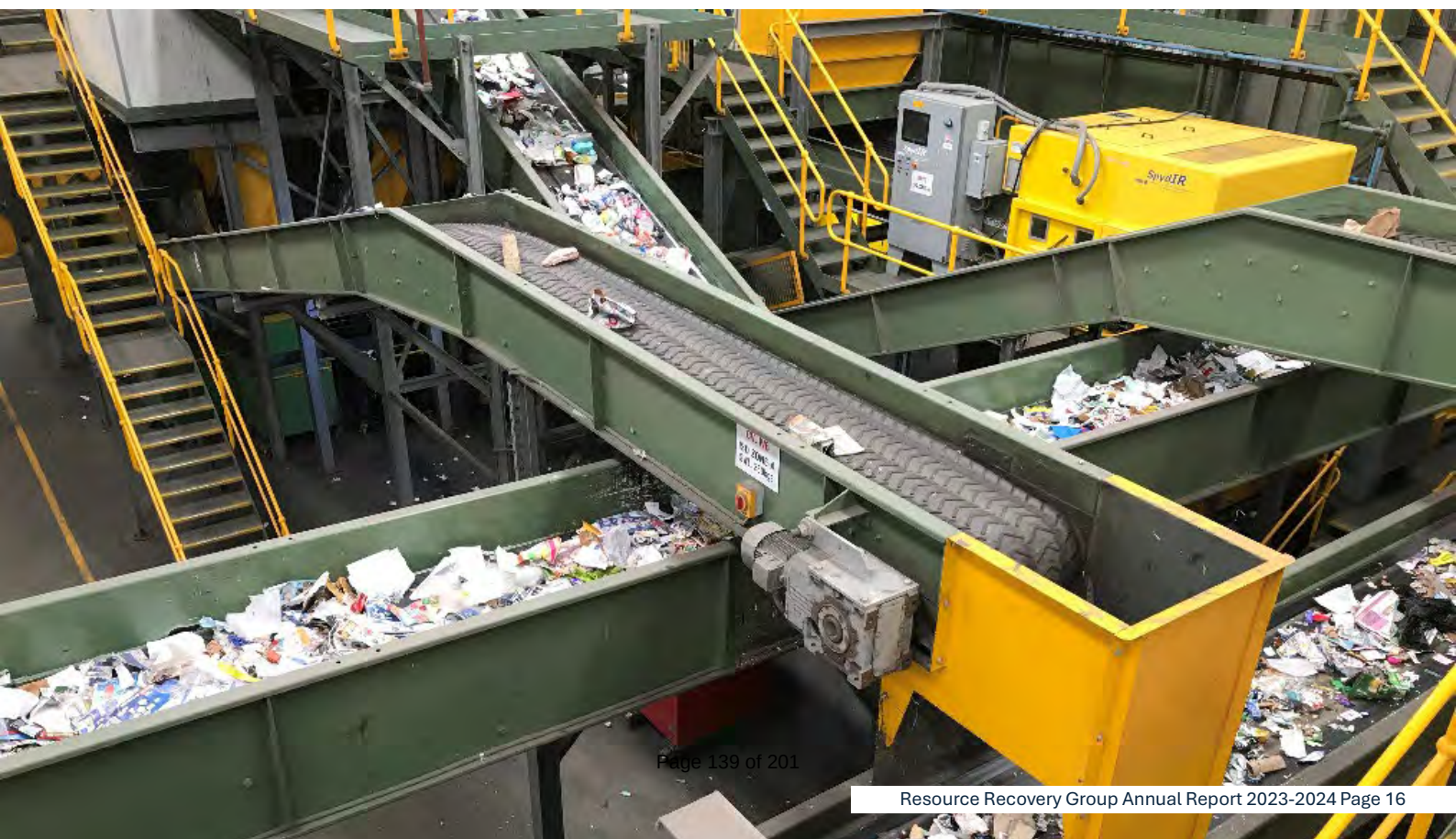
FOGO Processing

- 27,461 tonnes
- 92.5% recovered

This represents 88.2% material recovery rate from landfill.

Notes: Excludes all RED bin General Waste

Includes all waste received and processed at the Canning Vale Centre (members and commercial customers)

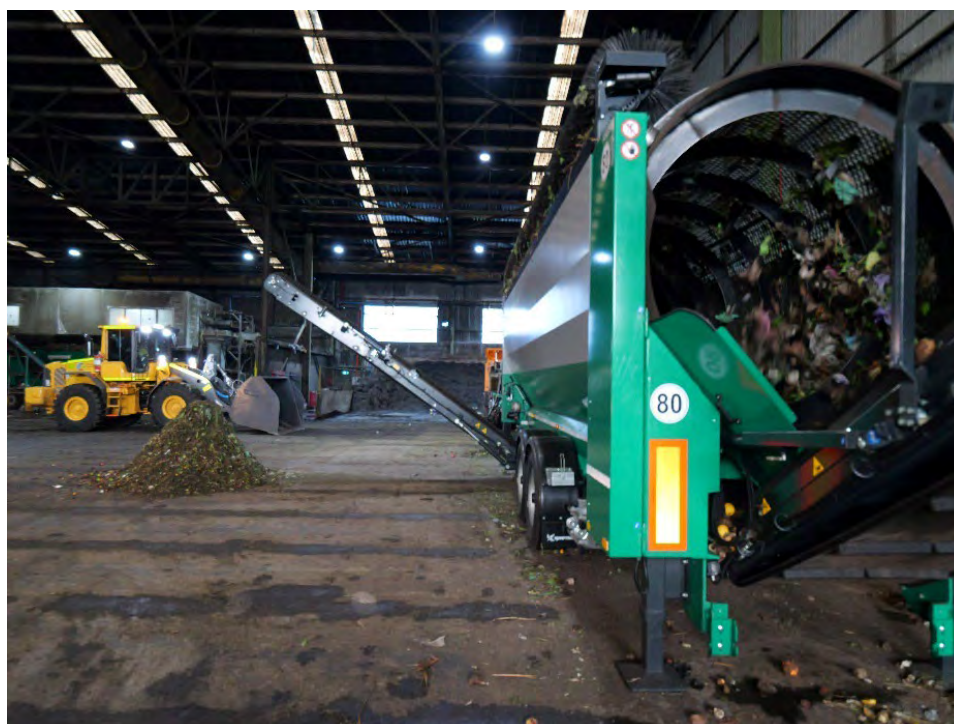


	Recycle materials to their highest practical value
KEY FOCUS AREA	Deliver practical solutions that maximise material recovery

The **FOGO Processing Facility** is under constant evaluation procedures to maximise throughput and recovery. By marrying the distances between materials, shredder and trommel operator efficiencies are increased and produces a reduction in fuel consumption.

The timing between each additional load into the process allows consistent revolutions per minute of trommel speed. The consistency allows a more predictable throughout rate and increases the facility recovery rate.

The new floor layout also allows better dispersion of materials on the tip floor, allowing our operators to identify any hazardous waste risks and contamination issues.



Material Recovery Facility throughput has been drastically increased whilst also allowing a better process to identify dangerous contaminants such as batteries. The adjustment of conveyor belt speeds and material steps has created an even spread of recyclable materials over the belt.

The even distribution of recyclables on the belts has resulted in higher rates of identification of hazardous contaminants in all cabins resulting in safer material recovery processes. The even spread means there is less requirement to manually spread material and therefore more time to scan, identify and retrieve contaminants.

Plastic recovery testing regime was effectuated this financial year to increase the accuracy of plastic sorting. Comprehensive plastic audits in conjunction with recording how each screen separates plastics allowed RRG to ascertain key leverage points to change in the system of plastic recovery.

Mixed, PET and HDPE plastic bunker monitoring indicated how the Material Recovery Facility can adjust screens to better categorise each stream of plastic. Continued monitoring, adjustments and testing is expected to gain a lower contaminate percentage in HDPE and PET plastics bales.

Glass fines recovery has increased due to a number of adjustments in the separation of dust in fines and over 10mm glass streams. By changing the design of the Glass Dust Collector vacuum, we have been able to develop a better process with how air interacts with glass and contaminant material. This has resulted in a decrease in dust in both fine and over 10mm glass streams and ensures we are sending cleaner and more valuable glass products to market.

	Recycle materials to their highest practical value
KEY FOCUS AREA	Form viable partnerships to optimise business sustainability

Our commercial partnerships with the Town of Cottesloe and the Cities of Canning, Wanneroo, Perth and Kalamunda continues to develop with importance placed on sustainability, recovery rates and safety. By working together, we are leading the State in recovery rates, and we are optimistic about how our collaborations can further our business partners' respective waste strategies and circularity plans.

	Innovate and implement new approaches to recycling and resource recovery
KEY FOCUS AREA	Deliver solutions that are environmentally sustainable & add value to recovered products

Preliminary design investigation has been completed aimed at identifying ways to increase recovery of paper material through technology and process. The primary focus is on proven technology including ballistic separation and optical sorting technologies

RRG continues to build partnerships with industry to recycle commodities that are included in Australia's export quality requirements including mixed plastic and paper and cardboard materials. Solutions include improving the quality of recycled products processed through upgrades to our Canning Vale Centre plant and equipment and supporting new local businesses in the circular economy space by supplying recovered products for remanufacturing.



Educate by providing tools to recycle right, reduce waste and live more sustainably

KEY FOCUS AREA

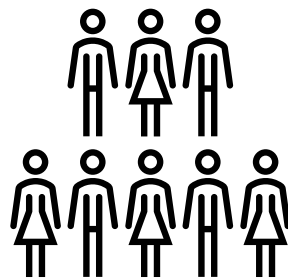
Be a leader in facilitating social change to increase material recovery and reduce climate impacts through education

The Department of Water Environment and Regulation worked with the Resource Recovery Group for their upcoming E-waste ban campaign. The collaboration resulted in an influx of traffic to the Recycle Right website and web application and has also increased the financial viability of our digital assets. The collaboration has also seen a thirty percent increase in date points in our Find My Nearest feature, making our online assets the most up to date, frequented and valuable source of waste information in the State.

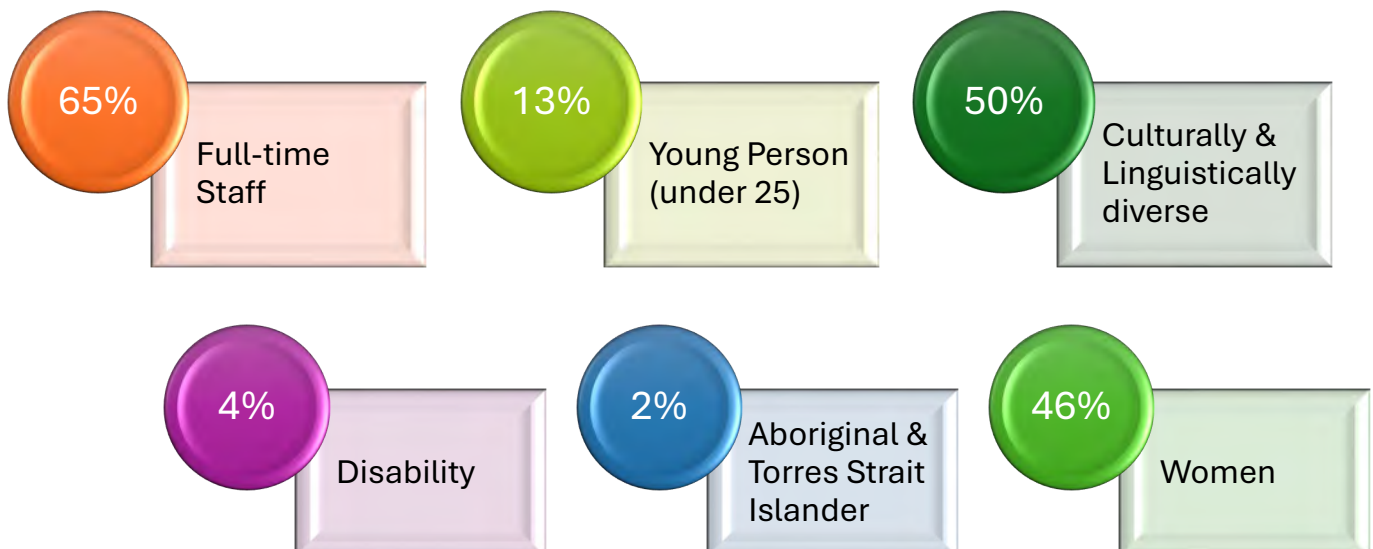
A part of the retail strategy for FOGO is to increase the awareness of Resource Recovery Group's FOGO compost bag. Working with the cities of Fremantle and Melville we hosted FOGO compost bag giveaways in tandem with promoting the Recycle Right application. Digital assets were created and dispersed and were viewed 15,000 times in the community.

Resource Recovery Group welcomed new Recycle Right members to the community. The cities of Belmont, Kalamunda, Bunbury, and the shires of Dardanup, Chittering, York and Gin combine for a total population of over 160,000 residents now able to access Recycle Right's waste education offerings.

Our Workforce



54

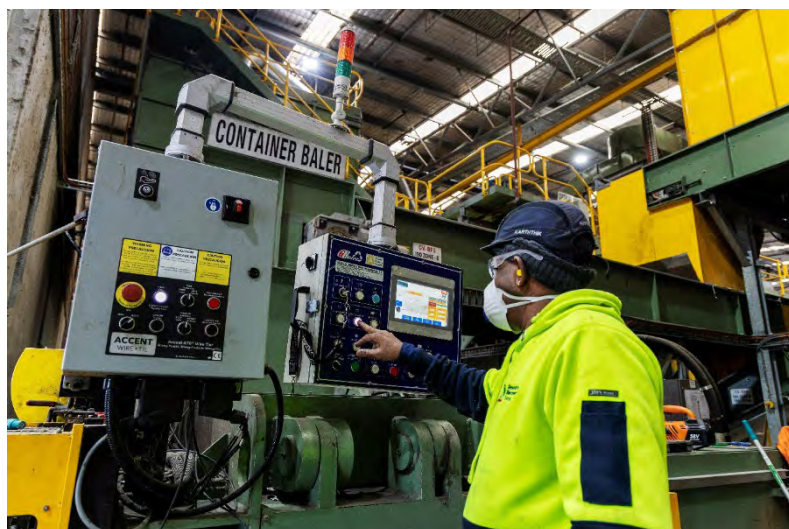


Wellbeing

During 2023-2024 Resource Recovery Group continued supporting staff health and wellbeing through a range of activities that support and recognise the needs of our employees. These activities provide an opportunity to bring together our workforce and provide regular communications. Initiatives included healthy eating, physical wellbeing and mental wellbeing.

In 2023-2024 our activities included:

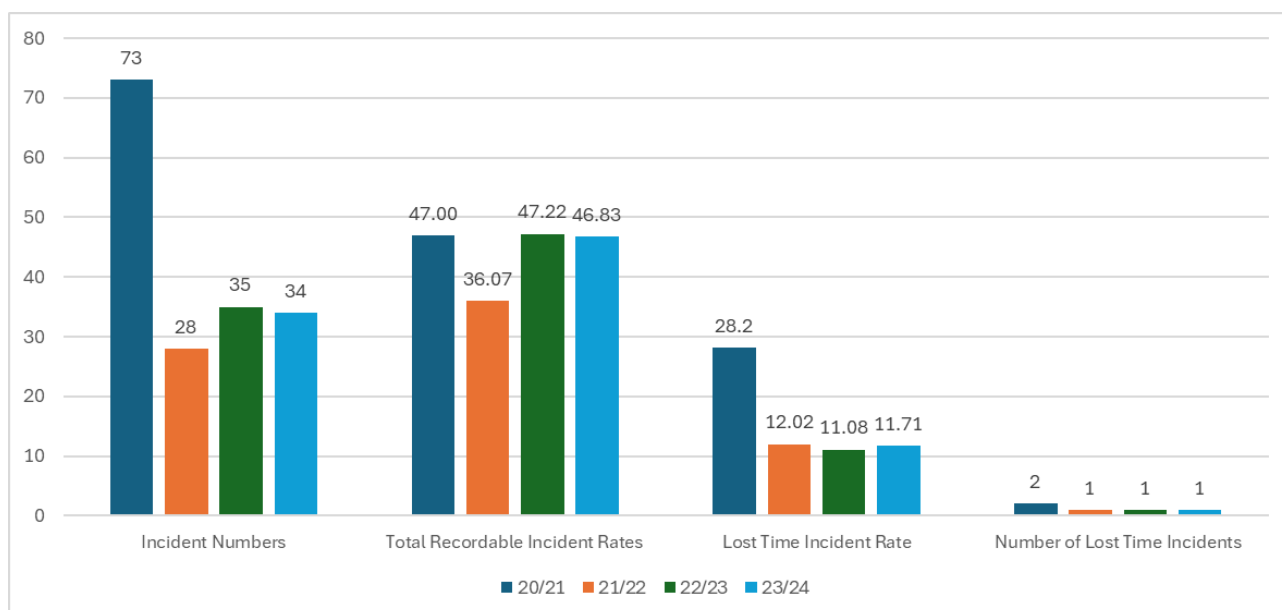
- ✓ Resilience Workshop
- ✓ STAR Award - Recognising a “STAR” as nominated by colleagues for displaying our values in the workplace
- ✓ R U OK Day
- ✓ Weekly fruit boxes at CVC
- ✓ Community Garden -staff come together to contribute to the upkeep and planting of our community garden
- ✓ Emotional Intelligence
- ✓ Flu vaccinations
- ✓ Skin Cancer checks
- ✓ Stretch Workshops
- ✓ Step Challenge
- ✓ Soup-er Mondays



Work Health and Safety

Work Health and Safety is a key focus for the organisation due to the nature of our activities. WHS is practised by every worker from the front line through to senior leadership. In this financial year we have further improved reporting, while decreasing hazards, near misses, and serious incidents per hours worked.

Our goal is to ensure our workers leave safely at the end of their shifts.



Statutory Requirements

Complaints

Section 5.121 of the Local Government Act 1995 requires that we maintain a register of certain complaints and minor breaches and in accordance with Regulation 19B of the Local Government (Administration) Regulations 1996 it is a requirement to report any complaints and amounts in relation to such breaches by Councillors during the year.

There were no complaints reported for the period 1 July 2023 - 30 June 2024. There were no amounts ordered under section 5.110(6)(b)(iv) to be paid by a person against whom a complaint was made.

Resource Recovery Group made no payments relating to remuneration and allowances paid to standards panel members.

Disability Access and Inclusion Plan

The *Disability Services Act 1993* requires all WA public authorities to develop and implement a Disability Access and Inclusion Plan to ensure that people living with disability can access all information, services and facilities provided by local government.

Our plan adopted in February 2021 identified opportunities in eight outcome areas. A review of the plan is undertaken and annually submitted to the Department of Communities.

Resource Recovery Group is committed to ensuring that our events, facilities and information are as accessible as possible for people with disabilities.

Our achievements include:

- Installing access ramps at our Canning Vale facility to ensure people with disabilities can enjoy the same tour experience as everyone else. As a result of installing these ramps, all visitors can now easily navigate our paths and fully participate in the tours. This improvement has made our tours more inclusive, providing equal opportunities for enjoyment and engagement to everyone, regardless of physical abilities.
- Adding high-contrast text options to our website to improve accessibility for people with disabilities, allowing those with visual impairments to navigate and interact with our site more easily. As a result, all visitors, regardless of their visual abilities, can now access information and services in a format that enables them to access the information as readily as other people.
- Fostering an equal opportunity ethos among staff by highlighting days of significance in newsletters, sharing articles on noticeboards, and providing new starters with a Belonging and Inclusion form to share any workplace adjustments and support needed. The result is a more supportive and understanding environment where everyone can thrive, reflecting our commitment to accessibility and inclusivity.

Record Keeping Plan

A five-yearly review of the council's Record Keeping Plan was undertaken in December 2021 and submitted to the State Records Commission. The Commission approved the continuation of our Plan, and a further review is expected in December 2024.

RRG Annual Environmental Compliance Reports for 2024

The Resource Recovery Group (Canning Vale Centre) is required to provide the following environmental/compliance reports to regulatory authorities:

- 1) Annual Environmental Report for Licence L7799/2001/8 to the Department of Water and Environment Regulation (DWER); and
- 2) Annual Audit Compliance Report for Licence L7799/2001/8 (FPF-GWF, Lot 77 and part Lot 78) to the DWER;
- 3) Annual Audit Compliance Report for Licence L9238/2020/1 (MRF, part Lot 85) to the DWER;
- 4) RRG MS-517 Annual Compliance Report to EPA-DWER.



1) Annual Environmental Report (1 July 2023 to 30 June 2024) Dated 26 July 2024

The Annual Environmental Report (AER) is submitted to the Department of Water and Environment Regulation (DWER), Program Manager, Environmental Regulation Unit to fulfil General Conditions 42 and 43.

The AER contains monitoring data or other collected data as required by any condition within the licence over the year starting from 1st July 2023 to 30th June 2024 as a pursuant within licence L7799/2001/8 issued under part V of the Environmental Protection Act 1986, amended 5 January 2023 for Part Lots 77 and 78 Bannister Road, Canning Vale, located at the Canning Vale Centre (CVC), Resource Recovery Group (RRG).

2) Annual Audit Compliance Report L7799/2001/8, Dated 26 July 2024

Reports non-compliance matters during the reporting period 1/7/2023 to 30/6/2024.

3) Annual Audit Compliance Report L9238/2020/1, Dated 26 July 2024

Reports non-compliance matters during the reporting period 1/7/2023 to 30/6/2024.

4) 4) RRG MS-517 Annual Compliance Report (27 Oct 2022 to 26 Oct 2023), Dated 6 November 2023

Required under Ministerial Statement #517 Condition 8.1 dated 30 July 1999.

Submitted to the Director of the Department of Water and Environment and Regulation (DWER) by 8 November of each year. The report indicates the extent to which the licensee has complied with the proponent commitments of the Ministerial Statement #517, and any previous conditions issued under Part IV of the Act for the Premises, during the period beginning 27 October and ending on 26 October.



Public Interest Disclosure

The Public Interest Disclosures Act 2003 facilitates the disclosure of public interest information and provides protection for those making such disclosure and those who are the subject of disclosures. The Act provides a system for the matters disclosed to be investigated and for appropriate action to be taken. There were no Public Interest Disclosure requests received during the period 2023-2024.

Capital Grants

Grant	Provider	Purpose	Amount	Year
WasteSorted Infrastructure Program	State Government	Replacement Trommel – arrived 2023	\$250,000	2021-2022
WasteSorted Infrastructure Program	State Government	FOGO Facility Upgrades	\$200,000	2022-2023

Remuneration

In accordance with Regulation 19B of the Local Government (Administration) Regulations 1996 RRG is required to disclose the number of employees with an annual cash salary of more than \$130,000. The number of employees with an annual salary entitlement that falls within each band above \$130,000 is as follows:

\$130,000-\$140,000	1
\$150,000-\$160,000	1
\$170,000-\$180,000	1
\$240,000-\$250,000	1

The approved total remuneration package for the CEO for the 2023/2024 financial year was \$338,609.

Freedom of Information

The Freedom of Information Act 1992 (FOI) allows the public the right to apply for access to information held by Resource Recovery Group. The Act requires the adoption of a Freedom of Information Statement to be reviewed annually.

During 2023 we undertook a review and updated our Freedom of Information Statement. The updated statement has been lodged with the Office of the Information Commissioner and is also available on our website.

There were no FOI applications received during 2023-2024.

Financial Highlights and Results

Item 11.1 attachment 2 will be inserted here

Section 2:

Financial Reports (including the independent auditor's Report)

Insert stamped copy of auditors financial reports and independent report

COUNCIL POLICY NO 1.2 STAKEHOLDER RELATIONS COMMITTEE

1.0 STATEMENT

Resource Recovery Group (RRG) is committed to effective community stakeholder relations. It has chosen to establish the Stakeholder Relations Committee to provide direction on how the RRG effectively manages its stakeholder relations.

2.0 SCOPE

This Policy applies to the Council Members and those Council Members who form the Stakeholder Relations Committee at any given time.

3.0 OBJECTIVE

To provide direction on how the RRG manages its stakeholder relations

4.0 ROLES & RESPONSIBILITIES

Chief Executive Officer and Communication Manager

The Chief Executive Officer and Communications Manager shall be advisors to the Committee and undertake any necessary administrative functions as directed by the Committee.

5.0 CONTENT

5.1 Committee Membership

- 5.1.1 The Committee shall comprise of at least three (3) Regional Councillors in accordance with s5.8 of LGA 1995;
- 5.1.2 Membership requires an absolute majority decision of the Council;
- 5.1.3 All members shall have full voting rights; and
- 5.1.4 Committee membership shall have a term of two years.

5.2 Terms of Reference

- 5.2.1 Ensure alignment of the brand with the RRG's strategic direction and values;
- 5.2.2 To review the Strategic Communications Strategy and the Community Engagement Strategy;
- 5.2.3 Recommend advertising and promotional campaigns of the RRG;
- 5.2.4 Recommend action to rectify disputes; and
- 5.2.5 Such other approvals delegated to the Committee.

5.3 Advisors to the Committee

- 5.3.1 External consultants experienced in public relations and public affairs may be engaged to advise the Committee as required.

5.4 Powers of the Committee

- 5.4.1 The Committee is to report to Council and provide appropriate advice and recommendations, on matters relevant to its objectives, in order to facilitate informed decision-making by Council in relation to the legislative functions and duties that have not been delegated to the CEO.

Issued: August 2022	Review Date: August 2024	Title: COUNCIL POLICY NO 1.2 STAKEHOLDER RELATIONS COMMITTEE	Version 8
Prepared: CM	Reviewed by: SMG	Approved: COUNCIL	Page 1 of 2
Printed documents are not controlled. Check the electronic version for the latest version Page 149 of 201			

COUNCIL POLICY NO 1.2 STAKEHOLDER RELATIONS COMMITTEE

5.5 Meeting Requirements

- 5.5.1 The Stakeholder Relations Committee shall meet as required and as called by the presiding member, majority of members on the Committee, or the RRG CEO.
- 5.5.2 The meetings are open to the public in accordance with S5.23 LGA Committees given Delegated Authority.
- 5.5.3 The Minutes are to be available for public inspection five days after the meeting.

5.6 Code of Conduct

- 5.6.1 All Members of the Committee shall abide by the RRG's adopted Code of Conduct for Committee/Advisory Group Members.

6.0 REFERENCES & REVIEW

Statutory Compliance	- Local Government Act 1995 - RRG Standing Orders Local Law 2008	
Organisational Compliance	- Code of Conduct for Committee/Advisory Group Members - RRG Strategic Plan - RRG Communications Plan - RecycleRight Plan	
Approved by	Regional Council	
Next Revision Date	August 2024	
Policy Administration	Responsible Officer	Review Cycle
Corporate (Communications)	Communication Manager	Biennial
Risk Rating	Operational Risk Register – Medium	
Location of document	Staff Intranet CVC, 350 Bannister Road, Canning Vale – staff room	

7.0 DOCUMENT CONTROL REGISTER

Date	Review	No.	Author	Resp Officer	Council
2006	Original	1	MC	MC	18/12/2006
2009	Review	2	MC	MC	24/02/2009
2012	Review	3	CECO	CECO	06/09/2012
2013	Review	4	CECO	CECO	
2015	Review	5	CECO	CECO	26/11/2015
2017	Review	6	A/EMCS	CEO	23/11/2017
2020	Review	7	EMCS	CEO	27/08/2020
2022	Review	8	MC	CEO	25/08/2022

Issued: August 2022	Review Date: August 2024	Title: COUNCIL POLICY NO 1.2 STAKEHOLDER RELATIONS COMMITTEE	Version 8
Prepared: CM	Reviewed by: SMG	Approved: COUNCIL	Page 2 of 2
Printed documents are not controlled. Check the electronic version for the latest version			



COUNCIL POLICY NO 1.3 ACKNOWLEDGEMENT OF SERVICE – REGIONAL COUNCILLORS

STATEMENT

The Resource Recovery Group Regional Council is committed to acknowledging the service and contribution made by its Regional Councillors and ensuring that such service is duly recognised.

SCOPE

This Policy applies to the Regional Councillors of the Resource Recovery Group.

OBJECTIVE

To provide a standard guideline for acknowledging the service and contribution made by Regional Councillors to the Resource Recovery Group.

ROLES & RESPONSIBILITIES

Chief Executive Officer

The Chief Executive Officer is responsible for ensuring that the annual budget contains sufficient funds for the provision of such gifts and for ensuring that an appropriate gift is chosen as prescribed below.

A local government cannot give a gift to a council member unless:

- (a) the gift is given in prescribed circumstances; and
- (b) the value of the gift is less than a prescribed amount.
(section 5.100A of Local Government Act 1995)

CONTENT

1. Retiring Regional Councillors

Retiring Regional Council members receive a gift/s for service to the RRG as determined by the following parameters:

Regulation 34AC (Local Government (Administration) Regulations amended 2011)
Gifts to council members, when permitted etc. (Act s. 5.100A)

- a. The retirement of a council member who has served at least one full 4-year term of office is prescribed under section 5.100A(a) as circumstances in which a gift can be given to the council member.
- b. The amount of \$100 for each year served as a council member to a maximum of \$1000 is prescribed under section 5.100A(b) in respect of a gift given to a council member in the circumstances set out in sub regulation (1).
 - i. No gift will be given as a cash payout and the gift purchased should be suitable for keeping as a memento.
 - ii. Prior to the purchase of a gift, the CEO shall decide on an appropriate gift in consultation with the Chair~~man~~ and Deputy Chair~~man~~, or in the case of the recipient holding one of these offices, one other Regional Councillor.
 - iii. The selection of a gift may be in conjunction with the retiring council member.
 - iv. The gift is to be awarded at a suitable function/meeting.
 - v. An annual budget provision shall be included under 'Members Expenses – Other'.

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COUNCIL POLICY NO 1.3 ACKNOWLEDGEMENT OF SERVICE – REGIONAL COUNCILLORS

2. Past and Serving Regional Councillors

- Nominations for recognising past or serving members for distinguished service to the Regional Council shall be accompanied with a written submission detailing the reasons why the person is worthy of an award/recognition and is to be signed by a current member of the Regional Council.
- The CEO shall provide a report to the Regional Council for consideration of any nominations and make its decision based on its merit.
- The decision must be supported by a majority of Council (i.e.) 3 out of 5 councillors in favour.
- The award/recognition for any of the above is to be made at a suitable function/meeting.

REFERENCES & REVIEW

Statutory Compliance	Local Government Act 1995 s5.100A Regulation 34AC (<i>Local Government (Administration) Regulations amended 2011</i>)	
Organisational Compliance		
Next Revision Date	November 202 ~~6~~ <u>4</u>	
Related Documents		
Policy Administration	Responsible Officer	Review Cycle
Corporate	Chief Executive Officer	Biennial
Risk Rating	Operational Risk Register – Low	
Location of document	RRG Website – Members Area Staff Intranet 9 Aldous Place, Booragoon – Corporate Services 350 Bannister Road, Canning Vale – staff room	

DOCUMENT CONTROL REGISTER

Date	Review	No.	Author	Resp Officer	Council
2006	Original	1	MAF	MAF	23/02/2006
2009	Review	2	CO	MAF	28/05/2009
2012	Review	3	DCS	DCS	26/07/2012
2014	Review	4	EMCS	EMCS	28/08/2014
2016	Review	5	EMCS	CEO	27/10/2016
2018	Review	6	EMCS	CEO	18/10/2018
2020	Review	7	EMCS	CEO	27/11/2020
2022	Review	8	MGC	SMG 4/10/2022	24/11/2022
<u>2024</u>	<u>Review</u>	<u>9</u>	<u>EMGC</u>	<u>CEO</u>	<u>28/11/2024</u>

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COUNCIL POLICY NO 1.6
COUNCIL MEETING STRUCTURES

STATEMENT

The Resource Recovery Group ensures good corporate governance with regard to its Council Meetings, Briefing Sessions and Committee Meetings in accordance with the *Local Government Act 1995* and supporting Regulations.

SCOPE

This Policy applies to all Regional Council Meetings, Briefing Sessions, Committee and Working Group Meetings held by the RRG.

OBJECTIVE

Framework of the Regional Council's meeting structure, Meetings & Agenda Briefing Sessions - Council & Committee or Working Group Meeting.

ROLES & RESPONSIBILITIES

Chairperson

The Chairperson or presiding member is responsible for ensuring all meeting procedures are adhered to according to the relevant legislation and regulations.

Chief Executive Officer

The Chief Executive Officer is responsible for ensuring that all meeting procedures are adhered to according to the relevant legislation and regulations, and that Council, Committee or Working Group Members are adequately informed about the correct process and their respective roles within these functions.

CONTENT

1. Ordinary Meetings of Council

Ordinary meetings of the Regional Council are scheduled in advance for each calendar year as approved by the Regional Council. Meetings shall not be more than three months apart pursuant to the LGA 1995 Section 5.3(2).

Where, due to special circumstances, it is impracticable for the Ordinary Regional Council Meeting to be held on its advertised date, it shall be held on some other day determined by the Chairperson.

2. Special Council Meetings

The Chairperson (or one third of Council s5.4 LGA) may call a special council meeting to discuss and make decisions on matters as required.

3. Electronic Meetings & Attendance

LG (Administration) Regulation 14C(2) provides that a person may only attend an in-person meeting electronically if they have been authorised to do so. Members requesting permission to attend electronically should do so in writing (email is acceptable) to the Chair.

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COUNCIL POLICY NO 1.6 COUNCIL MEETING STRUCTURES

Members are responsible for forwarding the Chair's approval to RRG administration to obtain an electronic link. At least 24 hours' notice must be given to produce this link.

Council may determine that some meetings will be held only electronically. In doing so the Regional Council will make appropriate public notice of this fact as soon as it is determined.

In attending any meeting electronically, Members must ensure that they hold the appropriate equipment, audio, visual and software, to do so and are able to participate from a suitable environment to effectively engage in deliberations and communications during the meeting.

The member must declare that they can maintain confidentiality in any part of the meeting that may be closed for confidential matters and the declaration be recorded in the minutes. If a Member is subsequently unable to maintain confidentiality they must leave the meeting.

Participating electronically is capped at 50% and Members must ensure they attend at least 50% of meetings in person. Minutes of all Council meetings will record if each attendance is in-person or via electronic means.

Meetings held only electronically form part of the 50% cap and the Regional Council will note this in the minutes of each meeting.

4. Information Briefings, Workshops and Forums

The CEO shall have the authority to convene Councillor Information Briefings, Forums or Workshops from time to time to discuss matters that affect the strategic direction of the Regional Council or the financial sustainability of the RRRC Project. The meetings are closed to the public.

5. Regional Committee Structures

5.1. Standing Committees

The Regional Council has appointed the following Standing Committees of Council:

1. Audit & Risk Committee
- ~~2. Stakeholder Relations Committee~~
- ~~3-2.~~ CEO Performance & Salary Review Committee

The Regional Council shall ensure that with the establishment of any committee, the following information is resolved:

- a. Committee Membership
- b. Appointment of Members to the Committee
- c. Remuneration of committee members who are not employees or regional councillors
- d. The Objectives and Terms of Reference of the committee
- e. Powers of the committee
- f. Reporting responsibilities

5.2. Occasional Committees

Occasional committees are appointed to consider a specific task, and when the task is completed the committee is automatically disbanded.

Appointment of Committees

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The appointments of occasional committees are by majority resolution of the regional council. Delegated Authorities, duration of committee and the names of members shall be recorded in the resolution.

6. Regional Working Group Structures

The Regional Council has appointed the following Standing Working Groups:

1. Regional Executive Group

The Regional Council shall ensure that with the establishment of any formal working group, the following information is resolved:

- a. Group Membership
- b. Appointment of Members to the Group
- c. Remuneration of external working group members if required.
- d. The Objectives and Terms of Reference of the working group.
- e. Powers of the working group.
- f. Reporting responsibilities.

REFERENCES & REVIEW

Statutory Compliance	- Local Government Act 1995 - Local Government (Administration) amendment Regulation - Standing Orders Policy	
Organisational Compliance		
Next Revision Date	November 2026 ⁴	
Related Documents	- Code of Conduct for Councillors - Code of Conduct for Committee/Advisory Group Members	
Policy Administration	Responsible Officer	Review Cycle
Corporate	Executive Manager Corporate Services	Biennial
Risk Rating	Risk Register – High	
Location of document	RRG Website – Members Area Staff Intranet 9 Aldous Place, Booragoon – Corporate Services 350 Bannister Road, Canning Vale – staff room	

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2006	Original	1	MAF	MAF	
2008	Review	2	CO	MAF	07/2008
2013	Review	3	DCS	DCS	28/02/2013
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2017	Review	5	EMCS	EMCS	23/02/2017
2018	Review	6	EMCS	CEO	18/10/2018
2020	Review	7	EMCS	CEO	27/11/2020
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COUNCIL POLICY NO 1.9 COUNCILLORS REIMBURSEMENT OF EXPENSES

STATEMENT

The Resource Recovery Group Regional Council is committed to ensuring that Council Members are adequately recompensed for their involvement with RRG, in accordance with the relevant legislation and regulations of the *Local Government Act 1995*.

SCOPE

This Policy applies to all Councillors of the RRG and the employees charged with administering payments to Councillors.

OBJECTIVE

To reimburse Regional Council Members for Regional Council business incurred expenses in accordance with section 5.98(2) & (3) of the Local Government Act 1995 and clauses 31 & 32 of the Local Government (Administration) Regulations.

ROLES & RESPONSIBILITIES

Chief Executive Officer

The Chief Executive Officer is responsible for ensuring that Councillors are appropriately paid in accordance with relevant legislation and that due processes are followed to do so.

CONTENT

1) Reimbursements without prior Regional Council approval

Actual expenses up to the prescribed amount in relation to Child Care incurred by the Regional Council Member whilst attending a regional council or committee meeting.

Actual expenses up to the prescribed amount in relation to Travel Costs incurred by the Regional Council Member because of attending a Regional Council or Committee Meeting.

Councillors should claim these reimbursements through their respective local governments as an appointed representative on the regional council.

2) Reimbursement requiring Regional Council approval:

By resolution of the Regional Council, the Regional Council Member may be reimbursed for the following:

- An expense incurred by a Regional Council Member in performing a function under the express authority of the Regional Council; or
- An expense incurred by a Regional Council Member to whom only one other person accompanied that Regional Council Member whilst performing a function under the express authority of the regional council; or
- An expense incurred by a Regional Council Member in performing a function in his or her capacity as a Regional Council Member.

The extent to which an expense referred to in (1) and (2) above can be reimbursed is the actual amount, verified by accompanying documentation.

REFERENCES & REVIEW

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COUNCIL POLICY NO 1.9 COUNCILLORS REIMBURSEMENT OF EXPENSES

Statutory Compliance	- Local Government Act 1995 s5.98(2) & (3) - Local Government (Administration) amendment Regulations 31& 32	
Organisational Compliance	Annual Budget	
Next Revision Date	~~October~~ <u>November 2024</u>	
Related Documents	Other corporate policies and procedures relating to Councillors	
Policy Administration	Responsible Officer	Review Cycle
Corporate	Chief Executive Officer	Biennial
Risk Rating	Risk Register – Low	
Location of document	Staff Intranet RRG Internet – Members Restricted Area 9 Aldous Place, Booragoon – Corporate Services 350 Bannister Road, Canning Vale – staff room	

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2006	Original	1	MAF	MAF	26/02/2006
2012	Review	2	DCS	DCS	26/07/2012
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2020	Review	6	EMCS	CEO	27/11/2020
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<u>2024</u>	<u>Review</u>	<u>8</u>	<u>EMGC</u>	<u>CEO</u>	<u>28/11/2024</u>



COUNCIL POLICY NO 1.1 CODE OF CONDUCT FOR COUNCILLORS, COMMITTEE MEMBERS AND GROUP MEMBERS

DIVISION 1 – PRELIMINARY PROVISIONS

1. Citation

This is the Resource Recovery Group (RRG) Code of Conduct for Council Members, Committee Members and Group Members.

1.1. Legislation

The Local Government Act 1995 (LG Act) requires all local governments to prepare or adopt a code of conduct to be observed by elected members and committee members. The Code of conduct is consistent with the requirements of The Local Government (Administration) Regulations 1996 and other applicable laws, and is based on the *Local Government (Model Code of Conduct) Regulations 2021*.

On 2 February 2021 the following new legislation (collectively known as the New Regulations):

- Local Government (Model Code of Conduct) Regulations 2021;
- Local Government (Administration) Amendment Regulations 2021; and
- Local Government Regulations Amendment (Employee Code of Conduct) Regulations 2021,

were gazetted and came into effect on 3 February 2021, with an implementation phase of up to three months, during which time the Council will be required to undertake a series of actions to operationalise the new requirements.

1.2. Scope

The code is to communicate expected standards of conduct and integrity. Effective codes that are well communicated throughout the workplace contribute to building and sustaining a culture of integrity and create a robust and transparent framework in which to operate, both of which are fundamental to good organisational performance and public confidence.

This Code applies only to persons/individuals appointed as a Council Member, Committee Member and Group Member being a person who is not an employee, as there is a separate Code for employees. For ease of reference, the CEO and Senior Management are covered under the Code of Conduct for Employees.

2. Terms used

Act	Means the <i>Local Government Act 1995</i> ;
Complaint	Means a complaint made under clause 11(1) <u>of the <i>Local Government 9Model Code of Conduct) Regulations 2021</i></u>
Publish	Includes to publish on a social media platform
Other terms used in this code that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.	
Council Member	Is a person appointed to the Resource Recovery Group Regional Council in accordance with the <i>Local Government Act 1995</i> and the RRG Establishment Agreement.
Committee Member	Is a person of any RRG committee as appointed by the Council in accordance with the <i>Local Government Act 1995</i>
Advisory Group Member	Is a person of any RRG advisory group appointed by the RRG Chairperson, CEO or the Council

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Regional Group Member	Executive	A participant member local government employee appointed by their participant to be a member or deputy member of the RRG Regional Executive Group.
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DIVISIONS 2 - GENERAL PRINCIPLES

3. Overview of Division

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

4. Personal Integrity

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

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

5. Relationship with others

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

6. Accountability

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

DIVISION 3 - BEHAVIOUR

7. Overview of Division

This Division sets out —

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

8. Personal Integrity

1) A council member, committee member or group member —

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

2) A council member, committee member or group member —

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

9. Relationship with others

A council member, committee member or group member —

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

10. Council, committee or group meetings

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

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

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11. Complaint about alleged breach

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

12. Dealing with Complaint

- 1) After considering a complaint, the local government must, unless it dismisses the complaint under clause 13 or the complaint is withdrawn under clause 14(1), make a finding as to whether the alleged breach the subject of the complaint has occurred.
- 2) Before making a finding in relation to the complaint, the local government must give the person to whom the complaint relates a reasonable opportunity to be heard.
- 3) A finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur.
- 4) If the local government makes a finding that the alleged breach has occurred, the local government may —
 - a) take no further action; or
 - b) prepare and implement a plan to address the behaviour of the person to whom the complaint relates.
- 5) When preparing a plan under subclause (4)(b), the local government must consult with the person to whom the complaint relates.
- 6) A plan under subclause (4)(b) may include a requirement for the person to whom the complaint relates to do 1 or more of the following —
 - a) engage in mediation;
 - b) undertake counselling;
 - c) undertake training;
 - d) take other action the local government considers appropriate.
- 7) If the local government makes a finding in relation to the complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of —
 - a) its finding and the reasons for its finding; and
 - b) if its finding is that the alleged breach has occurred — its decision under subclause (4).

13. Dismissal of Complaint

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

14. Withdrawal of Complaint

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

15. Other provisions about complaints

- 1) The procedure for dealing with complaints may be determined by the local government to the extent that it is not provided for in this Division.

DIVISION 4 - RULES OF CONDUCT

Notes for this Division:

1. Under section 5.105(1) of the Act a council member commits a minor breach if the council member contravenes a rule of conduct. This extends to the contravention of a rule of conduct that occurred when the council member was a candidate.
2. A minor breach is dealt with by a standards panel under section 5.110 of the Act.

16. Overview of Division

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

17. Misuse of local government resources

- 1) In this clause —

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

resources of a local government includes —

 - a) local government property; and
 - b) services provided, or paid for, by a local government.

COUNCIL POLICY NO 1.1 CODE OF CONDUCT FOR COUNCILLORS, COMMITTEE MEMBERS AND GROUP MEMBERS

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

18. Securing person advantage or disadvantaging others

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

19. Prohibition against involvement in administration

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

20. Relationship with local government employees

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

21. Disclosure of information

- 1) In this clause —
closed meeting means a council, committee or group meeting, or a part of a council, committee or group meeting, that is closed to members of the public under section 5.23(2) of the Act;

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

document includes a part of a document;

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

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

22. Disclosure of interests

- 1) In this clause —

interest —

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

Issued: November 2022 ²⁴	Review Date: November 2026 ⁶⁴	Title: COUNCIL POLICY NO 1.1 CODE OF CONDUCT FOR COUNCILLORS	Version ⁹⁸
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COUNCIL POLICY NO 1.1 CODE OF CONDUCT FOR COUNCILLORS, COMMITTEE MEMBERS AND GROUP MEMBERS

- b) under subclause (5)(b) notice of the interest is brought to the attention of the persons present at a meeting.

7) The nature of the interest must be recorded in the minutes of the meeting.

23. Compliance with plan requirement

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

REFERENCES & REVIEW

Statutory Compliance	- Local Government Act 1995 Local Government (Model Code of Conduct) Regulations 2021 - Local Government (Administration) Regulations 2021 - Local Government Regulations Amendment (Employee Code of Conduct) Regulations 2021	
Organisational Compliance	Misconduct, Fraud & Corruption Prevention Policy	
Related Documents	Model Code of Conduct Explanatory Notes Model Code of Conduct Guidelines - Complaint About Alleged Breach Form – Code of Conduct for Council members, committee members and group members	
Approved by	Regional Council – <i>by Absolute Majority section 5.104</i>	
Next Revision Date	November 2026 ⁴	
Policy Administration	Responsible Officer	Review Cycle
Corporate Services	Chief Executive officer	Biennial
Risk Rating	High	
Location of document	RRG Website – Key Documents - Policies RRG Website – Members Area Staff Intranet	

DOCUMENT CONTROL REGISTER

Date	Review		Author	Resp Officer	Council
2007/03	Original	1	MAF	MAF	29/3/2007
2008/11	Review	2	HRO	MAF	
2011/10	Update	3	CSM	DCS	27/10/2011
2013/10	Review	4	EMCS	EXCS	24/10/2013
2015	Review	5	EMCS	CEO	26/11/2015
2017	Review	6	A/EMCS	CEO	23/11/2017
2021	Review	7	EMCS	CEO	27/05/2021
2022	Review	8	MGC	SMG – 4/10/2022	24/11/2022
<u>2024</u>	<u>Review</u>	<u>9</u>	<u>EMGC</u>	<u>CEO</u>	<u>28/11/2024</u>

Issued: November 2022 ⁴	Review Date: November 2026 ⁴	Title: COUNCIL POLICY NO 1.1 CODE OF CONDUCT FOR COUNCILLORS	Version <u>98</u>
Prepared: <u>EMGC</u>	Reviewed by: <u>SMGCEO</u>	Approved: COUNCIL	Page 8 of 8
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COUNCIL POLICY NO 3.1 LEAVE MANAGEMENT

STATEMENT

The Resource Recovery Group encourages ~~staff-employees~~ to access their leave entitlements to promote employee wellbeing and productivity and effectively manage the financial liability of excess leave accruals.

SCOPE

This Policy applies to all employees of Resource Recovery Group.

OBJECTIVES

1. To ensure all employees receive their leave entitlements in accordance with the relevant industrial instrument and contract provisions.
2. To provide guidelines for ensuring leave entitlements are taken within appropriate time-frames.
3. Promote the positive benefits of taking leave when it becomes due.

DEFINITIONS

Term	Definition
LSL	Long Service Leave
Deed of Compromise	Written agreement between Resource Recovery Group and the employee where the employee has chosen to relinquish the taking of leave in return for a cash payment in lieu of that leave
~~Continuous Reckonable Service~~	~~Service under an unbroken contract of employment and includes any period of leave or absence authorised by Resource Recovery Group or by an industrial agreement, contract of employment of the Minimum Conditions of Employment Act 1993.~~ Periods of ~~Leave With Out Pay (LWOP) will break~~ continuous service ~~employment, as defined by r 8 & 9 of the Local Government (Long Service Leave) Regulations 2024, however approved unpaid leave such as unpaid Parental Leave will not.~~
Industrial Instrument	Award of industrial agreement registered by the WA Industrial Relations Commission

ROLES AND RESPONSIBILITIES

Regional Council

Are responsible for monitoring the Chief Executive's leave management as part of the annual performance review.

Chief Executive Officer

Is responsible in managing all employee leave in accordance with prescribed ~~L~~egislation, ~~A~~greements, ~~C~~ontracts and ~~G~~uidelines. The CEO reports his leave arrangements to the Chairperson, or in the absence of the Chairperson to the Deputy Chairperson.

Managers / Supervisors

Are responsible for employee leave plans and ensuring that employees are encouraged and able to use their accrued leave promptly and regularly.

Issued: ~~May-November 2024~~ ³	Review Date: ~~May-November 2026~~ ⁵	Title: COUNCIL POLICY NO 3.1 LEAVE MANAGEMENT	Version ~~98~~
Prepared: HRO	Reviewed by: EMGC	Approved: ~~SMGC~~ ^{COUNCIL}	Page 1 of 5
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Human Resources

Are responsible for assisting employees with the practical aspects of taking their leave entitlements and ensuring that accrued employee leave is taken in a timely manner and in accordance with policy.

~~Assistant Accountant~~Finance

Is responsible for the accurate accrual of employees leave entitlements.

Employees

Are responsible for ensuring that they use their leave entitlements in accordance with this policy and the relevant Industrial Instrument.

CONTENT

Annual Leave

Annual leave shall be given and taken in periods that are mutually convenient to the employer and the employee and, except as provided below, within twelve months of the date when the accrued leave is due.

Operational staff receive leave loading in addition to the base rate of pay during periods of annual leave to compensate for shift loading, allowances and overtime, refer to the relevant industrial agreement for further details.

Requirement to take annual leave – excessive accrual and annual close-down

An employer may require an employee to take annual leave by giving at least ~~four~~4 weeks' notice in the following circumstances:

- As part of a close-down of its operations; or
- Where more than ~~eight~~8 weeks' leave is accrued, and providing ~~four~~4 weeks' notice is given by the employer, an employee may be requested to take annual leave provided that the employee retains a balance of at least eight weeks.
- In special circumstances, an employee may apply in writing to the CEO to be granted an extension.

Payment in Lieu of Annual Leave

Employees may request payment in lieu of annual leave as provided for in their applicable ~~Industrial~~Instrument. In all cases:

- The employee must provide the employee with a written election to cash out the annual leave;
- The rate of pay at which the annual leave is paid out must be at least the rate of pay that the employee is entitled to receive at the time of making the election; and

The employer authorises the employee ~~to forget~~cashing out the amount of leave.

➤ 2021 SMRC RRRC Enterprise Agreement

Employees may cash out annual leave but must retain a balance of at least ~~four~~4 weeks leave entitlement.

➤ 2020 Local Government Industry Award

Employees may cash out annual leave provided:

- An agreement must not result in the employee's remaining accrued entitlement to paid annual leave being less than 4 weeks.

Issued: ~~May~~ November 20243	Review Date: ~~May~~ November 20265	Title: COUNCIL POLICY NO 3.1 LEAVE MANAGEMENT	Version ~~9~~ 8
Prepared: HRO	Reviewed by: EMGC	Approved: SMGCOUNCIL	Page 2 of 5
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COUNCIL POLICY NO 3.1 LEAVE MANAGEMENT

- o The maximum amount of accrued paid annual leave that may be cashed out in any period of 12 months is ~~2 weeks~~ 50% of the whole amount of leave entitlement for that year.

Long Service Leave

Having regard to the provisions of the Local Government (Long Service Leave) Regulations, the following shall apply:

- An employee is entitled to 13 weeks LSL in respect of each ten years of reckonable service that the employee completes.
- An employee who has completed not less than 7 years reckonable service may take advance leave by agreement.
- An employer and employee can mutually agree upon a commencement date for the taking of LSL. If no mutual agreement is reached, the leave can start on a date under the following conditions:
 - a. The employee can choose a start date that is at least 12 months after becoming entitled to the leave, provided they give the employer at least 2 weeks' written notice; or
 - b. The employer can specify a start date that is at least 12 months after the employee becomes entitled to the leave, provided they give the employee at least 2 months written notice.

Employees who are eligible for LSL may request the following leave arrangements -:

- a. Take 13 weeks leave at normal pay (paid in advance or f/nightly)
- b. Take half pay but double the time (6mths leave) (~~reg 16A~~)
- c. Take half leave but double the pay (6.5weeks) (~~reg 6B17~~)
- d. Take their leave as a cash payment (r 19)
- ~~de.~~ Leave can be taken in one consecutive period, or if the worker and employer so agree, in 2 or more separate periods (~~reg 7(1)(d))~~.

~~Employees must provide a written application giving at least two month's notice of the date from which the LSL is to be taken.~~

Approval of periods of long service leave that are greater than 20 working days or involve the taking of leave at half pay or double pay, are subject to CEO's approval (or in the case of the CEO, the Council). Options "b" to "d" are only approved at such times mutually convenient to the employer and the employee ~~and, except as provided below, within six months of the date when the accrued leave is due.~~

In special circumstances, and with the consent of the CEO, an employee may apply in writing to the CEO requesting to defer the taking of any entitled LSL, or any part thereof not taken after ~~612~~ months when the leave was due. (Noting that policy 3.7, Retention Incentive Payment, provides a temporary waiver of this requirement until 20 June 2025.)

~~Where the LSL has been postponed beyond the period of 6 months when it was due to meet the convenience of the employee, the rate of payment for that leave shall be the rate applicable at the end of the six months,~~

~~Where the LSL has been postponed beyond the period of 6 months to meet the convenience of the employer, the rate of payment for that leave shall be the current rate applicable at the time of commencing leave.~~

Issued: ~~May-November 2024~~ <u>3</u>	Review Date: ~~May-November 2026~~ <u>5</u>	Title: COUNCIL POLICY NO 3.1 LEAVE MANAGEMENT	Version ~~98~~
Prepared: HRO	Reviewed by: <u>EMGC</u>	Approved: <u>SMGCOUNCIL</u>	Page 3 of 5
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General Leave Entitlements

Unless specified above, all leave entitlements are as per the employee's contract of employment, Southern Metropolitan Regional Council Regional Resource Recovery Centre Enterprise Agreement 2021, Local Government Industry Award 2020 Industrial Agreement or any other employee legislation or regulations in force at the time.

Issued: ~~May 2024~~ <u>November 2025</u>	Review Date: ~~May 2026~~ <u>November 2027</u>	Title: COUNCIL POLICY NO 3.1 LEAVE MANAGEMENT	Version ~~98~~ <u>99</u>
Prepared: HRO	Reviewed by: <u>EMGC</u>	Approved: <u>SMGC COUNCIL</u>	Page 4 of 5
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COUNCIL POLICY NO 3.1 LEAVE MANAGEMENT

REFERENCES & REVIEW

Statutory Compliance	▪ <u>Minimum Conditions of Employment Act 1993</u> ▪ <u>Local Government Act 1995</u> ▪ <u>Local Government (Long Service Leave) Regulations</u>	
Organisational Compliance	▪ Employee Awards or Contracts ▪ Local Government Industry Award 2020 industrial agreement ▪ Southern Metropolitan Regional Council Regional Resource Recovery Centre Enterprise Agreement 2021	
Related Documents	• <u>Policy 3.7 Retention Incentive Payment</u> • All relevant HR policies and procedures • Leave Application Form • Request for Leave Deferral Form • Request for Payment In Lieu of Taking Leave Form	
Next Revision Date	~~June-November 2026~~ <u>2025</u>	
Policy Administration	Responsible Officer	Review Cycle
Corporate (HR)	<u>Executive</u> Manager Governance & Culture	Biennial
Risk Rating	Medium	
Location of document	RRG Website – Members Area Staff Intranet RRG, 9 Aldous Place, Booragoon – Corporate Services CVC, 350 Bannister Road, Canning Vale – staff room	

DOCUMENT CONTROL REGISTER

Date	Review	No.	Author	Resp Officer	Council
2007	Original	1	MAF	MAF	24/8/2007
2009	Review	2	HRO		
2012	Review	3	DCS	DCS	26/07/2012
2014	Review	4	EMCS	EMCS	28/08/2014
2016	Review	5	EMCS	EMCS	28/04/2016
2019	Review	6	EMCS	EMCS	27/06/2019
2021	Review	7	HRM	EMCS	27/05/2021
2023	Review	8	HRO	MGC	25/05/2023
<u>2024</u>	<u>Review</u>	<u>9</u>	<u>HRO</u>	<u>EMCS</u>	<u>28/11/2024</u>

STATEMENT

Pursuant to Section 5.50 of the Local Government Act 1995, this gratuity policy outlines the circumstances in which gratuity payments may be made to an employee. These payments, when made, are in addition to any amount which the employee is entitled to under a contract of employment, enterprise agreement or award. This policy shall not be considered as a contractual entitlement under the employment relationship.

SCOPE

This Policy applies to all employees.

OBJECTIVES

1. To determine the circumstances for which the Council may make a payment to employees; and
2. To effect such payments to employees, or their beneficiaries, in the manner prescribed by Council, in accordance with legislation and the requirements of this Policy.

ROLES & RESPONSIBILITIES

The council shall consider any confidential requests in accordance with legislation, merit and service of the employee.

The Chief Executive Officer (CEO) is responsible for ensuring payments are effected as directed by Council.

LEGISLATION

Payments in addition to contract or award limits under the Local Government Act 5.50 (3) and Local Government (Administration) Regulations 19A:

Section 5.50 - Payments to employees in addition to contract or award

- 1) A local government is to prepare a policy in relation to employees whose employment with the local government is finishing, setting out —
 - a) the circumstances in which the local government will pay an employee an amount in addition to any amount to which the employee is entitled under a contract of employment or award relating to the employee; and
 - b) the manner of assessment of the additional amount,
- 1a) A local government must not make any payment of the kind described in subsection (1)(a) unless the local government has adopted a policy prepared under subsection (1).
- 2) A local government may make a payment —
 - a) to an employee whose employment with the local government is finishing; and
 - b) that is more than the additional amount set out in the policy prepared under subsection (1) and adopted by the local government,

but local public notice is to be given in relation to the payment made.

Issued: November 2022 ²⁴	Review Date: November 2024 ⁴⁶	Title: COUNCIL POLICY NO 3.3 PAYMENTS TO EMPLOYEES IN ADDITION TO CONTRACTS	Version ⁵⁶
Prepared: ~~CM~~ EMGC	Reviewed by: ~~SM~~ GCEO	Approved: COUNCIL	Page 1 of 3
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COUNCIL POLICY NO 3.3 PAYMENTS TO EMPLOYEES IN ADDITION TO CONTRACTS OR AWARDS

- 3) The value of a payment or payments made to a person under this section is not to exceed such amount as is prescribed or provided for by regulations.
- 4) In this section a reference to a payment to a person includes a reference to the disposition of property in favour of, or the conferral of any other financial benefit on, the person.
- 5) The CEO must publish the policy prepared under subsection (1) and adopted by the local government on the local government's official website.

Local Government (Administration) Regulations 19A

1. The value of a payment or payments made under section 5.50 (1) and (2) to an employee whose employment with a local government finishes after 1st January 2010 is not to exceed in total-
 - (a) the value of the person's final annual remuneration, if the person-
 - (i) accepts voluntary severance by resigning as an employee; and
 - (ii) is not a CEO or a senior employee whose employment is governed by a written contract in accordance with section 5.39:

Or
 - (b) in all other cases, \$5,000.

2. In this regulation -

Final annual remuneration in respect of a person means the value of the annual remuneration paid, or payable, to the person by the local government which employed that person immediately before the person's employment with the local government finished.

GRATUITIES

TERMINATION OR POSITION REDUNDANCY BY NOTICE OF THE EMPLOYER

1. Negotiations and payments shall be in accordance with the Termination or Redundancy provisions of the appropriate Award or Contract.
2. The CEO may at his discretion make an additional cash payment up to a maximum of \$5,000 in the last pay period of the employee.
3. Or in lieu of the cash payment, the employee may receives the following professional support services:
 - Counselling support services (LGIS offer a number of free sessions)
 - Career Transition planning & job search (packages range from \$3,000 to \$5,000 depending upon position)
 - Financial budgeting advice program (value up to \$1,000).
 - Assistance to transfer to other suitable employment with other organisations

REDUNDANCIES FOR WINDING UP

4. Negotiations and payments shall be in accordance with the Redundancy Payments, Severance Payments, Introduction of Change or other similar provisions of the appropriate Award.
5. In the event of the business windup a Retention Incentive payment up to the equivalent of 13 weeks salary may be provided to eligible employees as specified in Policy 3.7 *Retention Incentive Payment Policy*.

Issued: November 2022 ²⁴	Review Date: November 2024 ⁴⁶	Title: COUNCIL POLICY NO 3.3 PAYMENTS TO EMPLOYEES IN ADDITION TO CONTRACTS	Version ⁵⁶
Prepared: ~~CM~~ EMGC	Reviewed by: ~~SMG~~ CEO	Approved: COUNCIL	Page 2 of 3
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COUNCIL POLICY NO 3.3 PAYMENTS TO EMPLOYEES IN ADDITION TO CONTRACTS OR AWARDS

6. The Council may at its absolute discretion make an additional cash payment up to a maximum of \$5,000 in the last pay period of the employee.
7. The Council may, in special circumstances, determine that benefits additional to those described in this policy are to be paid to an employee. However, details of those additional benefits and/or payments shall be published in accordance with section 5.50(2) of the Local Government Act 1995.

REFERENCES & REVIEW

Statutory Compliance	- Local Government Act 1995 Section 5.50 - Local Government (Administration) Regulations 19A - Fair Work Act 2009 - Local Government Industry Award 2020	
Organisational Compliance	- SMRC RRRC Enterprise Agreement 2021 - Individual Employment Contracts - RRG Workforce Plan - Employee Retention Incentive Payment Policy 3.7	
Approved by	Regional Council	
Next Revision Date	November 2026 ⁴	
Policy Administration	Responsible Officer	Review Cycle
Corporate (HR)	Executive Manager Governance & Culture	Biennial
Risk Rating	Operational Risk Register – High	
Location of document	SMRC Website – Members Area Staff Intranet 9 Aldous Place, Booragoon – Corporate Services 350 Bannister Road, Canning Vale – lunchrooms	

DOCUMENT CONTROL REGISTER

Date	Review	No.	Author	Resp Officer	SMG	Council
2004	Original	1	MAF	MAF		25/11/2004
2013	Review	2	HRM	EMCS		28/02/2013
2015	Review	3	EMCS	EMCS		26/02/2015
2018	Review	4	EMCS	CEO		22/11/2018
2022	Review	5	MGC	SMG	4/10/2022	24/11/2022
2024	Review	6	EMGC	CEO		28/11/2024

Issued: November 2022 ⁴	Review Date: November 2024 ⁶	Title: COUNCIL POLICY NO 3.3 PAYMENTS TO EMPLOYEES IN ADDITION TO CONTRACTS	Version 5 ⁶
Prepared: CMEMGC	Reviewed by: SMGCEO	Approved: COUNCIL	Page 3 of 3
Printed documents are not controlled. Check the electronic version for the latest version			

RESOURCE RECOVERY GROUP
STATEMENT OF FINANCIAL POSITION FOR
THE PERIOD ENDED 31 OCTOBER 2024

	UNAUDITED	
	30 June 2024	31 October 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	3,705,332	1,434,541
Trade and other receivables	1,702,415	1,695,795
Other financial assets	5,983,672	3,994,907
Inventories	1,239,930	1,473,490
Other assets	805,391	2,439,255
TOTAL CURRENT ASSETS	13,436,740	11,037,988
NON-CURRENT ASSETS		
Other financial assets	1,612,200	1,612,200
Property, plant and equipment	12,034,623	11,065,406
Right-of-use assets	2,885,403	2,885,403
TOTAL NON-CURRENT ASSETS	16,532,226	15,563,009
TOTAL ASSETS	29,968,966	26,600,997
CURRENT LIABILITIES		
Trade and other payables	5,796,366	3,299,067
Lease liabilities	637,613	715,218
Borrowings	95,824	72,235
Employee related provisions	389,026	472,557
TOTAL CURRENT LIABILITIES	6,918,829	4,559,077
NON-CURRENT LIABILITIES		
Lease liabilities	4,331,334	4,055,711
Borrowings	1,612,200	1,612,200
Employee related provisions	75,383	87,597
Other provisions	5,614,260	5,624,653
TOTAL NON-CURRENT LIABILITIES	11,633,177	11,380,161
TOTAL LIABILITIES	18,552,006	15,939,238
NET ASSETS	11,416,960	10,661,759
EQUITY		
Retained surplus	(6,139,995)	(5,147,238)
Reserve accounts	9,085,223	7,337,266
Revaluation surplus	8,471,731	8,471,731
TOTAL EQUITY	11,416,960	10,661,759

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

RESOURCE RECOVERY GROUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2024

	Adopted Budget Estimates \$	YTD Budget Estimates \$	YTD Actual \$	Variance* \$	Variance* %	Var.
OPERATING ACTIVITIES						
Revenue from operating activities						
Grants, subsidies and contributions	2,430,482	810,161	863,955	53,794	6.64%	▲
Fees and charges	15,382,365	5,127,455	5,254,416	126,961	2.48%	▲
Interest revenue	216,585	72,195	32,852	(39,343)	(54.50%)	▼
Other revenue	1,902,063	634,021	645,284	11,263	1.78%	▲
	19,931,495	6,643,832	6,796,507	152,675	2.30%	
Expenditure from operating activities						
Employee costs	(6,026,605)	(1,999,844)	(1,582,587)	417,257	20.86%	▲
Materials and contracts	(11,242,372)	(3,752,887)	(3,619,336)	133,551	3.56%	▲
Utility charges	(734,486)	(244,829)	(246,840)	(2,011)	(0.82%)	▼
Depreciation	(3,134,188)	(1,044,729)	(1,222,254)	(177,525)	(16.99%)	▼
Finance costs	(298,007)	(99,336)	(83,213)	16,123	16.23%	▲
Insurance	(2,192,703)	(730,901)	(782,625)	(51,724)	(7.08%)	▼
	(23,628,361)	(7,872,526)	(7,551,707)	320,819	4.08%	
Non-cash amounts excluded from operating activities	3,193,503	1,044,729	1,259,713	214,984	20.58%	▲
NET OPERATING POSITION	(503,363)	(183,965)	504,513	688,478	374.24%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from financial assets at amortised cost	95,824	23,589	23,589	0	0.00%	
	95,824	23,589	23,589	0	0.00%	
Outflows from investing activities						
Payments for property, plant and equipment	(955,520)	(318,507)	(301,850)	16,656	5.23%	▲
Pament to past members	(1,494,950)	(1,747,957)	(1,494,920)	253,037	14.48%	▲
	(2,450,470)	(2,066,463)	(1,796,770)	269,693	13.05%	
Amount attributable to investing activities	(2,354,646)	(2,042,874)	(1,773,181)	269,693	13.20%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	2,450,470	1,747,957	1,747,957	0	0.00%	
	2,450,470	1,747,957	1,747,957	0	0.00%	
Outflows from financing activities						
Repayment of borrowings	(95,824)	23,589	23,589	0	0.00%	
Payments for principal portion of lease liabilities	(637,613)	(780,262)	(780,262)	0	0.00%	
	(733,437)	(756,673)	(756,673)	0	0.00%	
Amount attributable to financing activities	1,717,033	991,284	991,284	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	1,140,976	1,140,976	1,212,735	71,759	6.29%	▲
Amount attributable to operating activities	(503,363)	(183,965)	504,513	688,478	374.24%	▲
Amount attributable to investing activities	(2,354,646)	(2,042,874)	(1,773,181)	269,693	13.20%	▲
Amount attributable to financing activities	1,717,033	991,284	991,284	0	0.00%	
Surplus or deficit after imposition of general rates	0	(94,579)	935,351	1,029,930	1088.96%	▲

KEY INFORMATION

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

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

Note: Depreciation expenses is on an estimation basis as depreciation run in the financial system has not been done pending the finalisation of FY24 audit..

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

RESOURCE RECOVERY GROUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2024

3 EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2024-25 year is \$20,000.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	53,794	6.64%	▲
Fees and charges	126,961	2.48%	▲
Better sales price of products, additional coustomer contract (FOGO)			
Interest revenue	(39,343)	(54.50%)	▼
Reversal of FY24 accrual. Will be adjusted gradually when the term deposits mature. It is a timing difference			
Other revenue	11,263	1.78%	▲
CDS income higher than budgeted			
Expenditure from operating activities			
Employee costs	417,257	20.86%	▲
Employee efficiency, costs savings			
Materials and contracts	133,551	3.56%	▲
Cost savings			
Utility charges	(2,011)	(0.82%)	▼
Finance costs	16,123	16.23%	▲

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

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 20 November 2024

RESOURCE RECOVERY GROUP
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

	UNAUDITED	
	30 June 2024	30 September 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	3,705,332	968,632
Trade and other receivables	1,702,415	2,168,770
Other financial assets	5,983,672	3,994,907
Inventories	1,239,930	1,455,371
Other assets	805,391	2,599,273
TOTAL CURRENT ASSETS	13,436,740	11,186,953
NON-CURRENT ASSETS		
Other financial assets	1,612,200	1,612,200
Property, plant and equipment	12,034,623	11,315,431
Right-of-use assets	2,885,403	2,885,403
TOTAL NON-CURRENT ASSETS	16,532,226	15,813,034
TOTAL ASSETS	29,968,966	26,999,987
CURRENT LIABILITIES		
Trade and other payables	5,796,366	3,187,197
Lease liabilities	637,613	695,718
Borrowings	95,824	72,235
Employee related provisions	389,026	451,205
TOTAL CURRENT LIABILITIES	6,918,829	4,406,355
NON-CURRENT LIABILITIES		
Lease liabilities	4,331,334	4,124,815
Borrowings	1,612,200	1,612,200
Employee related provisions	75,383	99,548
Other provisions	5,614,260	5,622,055
TOTAL NON-CURRENT LIABILITIES	11,633,177	11,458,618
TOTAL LIABILITIES	18,552,006	15,864,973
NET ASSETS	11,416,960	11,135,014
EQUITY		
Retained surplus	(6,139,995)	(4,729,518)
Reserve accounts	9,085,223	7,392,801
Revaluation surplus	8,471,731	8,471,731
TOTAL EQUITY	11,416,960	11,135,014

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

RESOURCE RECOVERY GROUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

	Adopted Budget Estimates \$	YTD Budget Estimates \$	YTD Actual \$	Variance* \$	Variance* %	Var.
OPERATING ACTIVITIES						
Revenue from operating activities						
Grants, subsidies and contributions	2,430,482	607,620	637,593	29,973	4.93%	▲
Fees and charges	15,382,365	3,845,591	4,000,750	155,159	4.03%	▲
Interest revenue	216,585	54,146	32,413	(21,733)	(40.14%)	▼
Other revenue	1,902,063	475,516	627,105	151,589	31.88%	▲
	19,931,495	4,982,873	5,297,861	314,988	6.32%	
Expenditure from operating activities						
Employee costs	(6,026,605)	(1,499,883)	(1,190,288)	309,595	20.64%	▲
Materials and contracts	(11,242,372)	(2,814,666)	(2,675,071)	139,595	4.96%	▲
Utility charges	(734,486)	(183,622)	(182,088)	1,534	0.84%	▲
Depreciation	(3,134,188)	(783,547)	(916,691)	(133,144)	(16.99%)	▼
Finance costs	(298,007)	(74,502)	(66,907)	7,595	10.19%	▲
Insurance	(2,192,703)	(548,176)	(533,909)	14,267	2.60%	▲
	(23,628,361)	(5,904,396)	(5,579,806)	324,590	5.50%	
Non-cash amounts excluded from operating activities	3,193,503	783,547	963,503	179,956	22.97%	▲
NET OPERATING POSITION	(503,363)	(137,976)	681,558	819,534	593.97%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from financial assets at amortised cost	95,824	23,589	23,589	0	0.00%	
	95,824	23,589	23,589	0	0.00%	
Outflows from investing activities						
Payments for property, plant and equipment	(955,520)	(238,880)	(246,316)	(7,436)	(3.11%)	▼
Pament to past members	(1,494,950)	(1,692,422)	(1,494,920)	197,502	11.67%	▲
	(2,450,470)	(1,931,302)	(1,741,236)	190,067	9.84%	
Amount attributable to investing activities	(2,354,646)	(1,907,713)	(1,717,647)	190,067	9.96%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	2,450,470	1,692,422	1,692,422	0	0.00%	
	2,450,470	1,692,422	1,692,422	0	0.00%	
Outflows from financing activities						
Repayment of borrowings	(95,824)	23,589	23,589	0	0.00%	
Payments for principal portion of lease liabilities	(637,613)	(148,414)	(148,414)	0	0.00%	
	(733,437)	(124,825)	(124,825)	0	0.00%	
Amount attributable to financing activities	1,717,033	1,567,597	1,567,597	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	1,140,976	1,140,976	1,212,735	71,759	6.29%	▲
Amount attributable to operating activities	(503,363)	(137,976)	681,558	819,534	593.97%	▲
Amount attributable to investing activities	(2,354,646)	(1,907,713)	(1,717,647)	190,067	9.96%	▲
Amount attributable to financing activities	1,717,033	1,567,597	1,567,597	0	0.00%	
Surplus or deficit after imposition of general rates	0	662,884	1,744,243	1,081,360	163.13%	▲

KEY INFORMATION

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

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

Note: Depreciation expenses is on an estimation basis as depreciation run in the financial system has not been done pending the finalisation of FY24 audit..

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

RESOURCE RECOVERY GROUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

3 EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2024-25 year is \$20,000.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	29,973	4.93%	▲
Fees and charges	155,159	4.03%	▲
Better sales price of products, additional customer contract (FOGO)			
Interest revenue	(21,733)	(40.14%)	▼
Reversal of FY24 accrual. Will be adjusted gradually when the term deposits mature. It is a timing difference			
Other revenue	151,589	31.88%	▲
CDS income higher than budgeted			
Expenditure from operating activities			
Employee costs	309,595	20.64%	▲
Employee efficiency, costs savings			
Materials and contracts	139,595	4.96%	▲
Cost savings			
Utility charges	1,534	0.84%	▲
Finance costs	7,595	10.19%	▲

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

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

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

SIGNIFICANT ACCOUNTING POLICES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 23 October 2024

RESOURCE RECOVERY GROUP
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 AUGUST 2024

	UNAUDITED	
	30 June 2024	31 August 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	3,705,332	1,933,786
Trade and other receivables	1,702,415	1,743,790
Other financial assets	5,983,672	3,446,588
Inventories	1,239,930	1,448,240
Other assets	805,391	2,598,383
TOTAL CURRENT ASSETS	13,436,740	11,170,787
NON-CURRENT ASSETS		
Other financial assets	1,612,200	1,612,200
Property, plant and equipment	12,034,623	11,505,038
Right-of-use assets	2,885,403	2,885,403
TOTAL NON-CURRENT ASSETS	16,532,226	16,002,641
TOTAL ASSETS	29,968,966	27,173,428
CURRENT LIABILITIES		
Trade and other payables	5,796,366	3,455,806
Lease liabilities	637,613	676,336
Borrowings	95,824	72,235
Employee related provisions	389,026	435,765
TOTAL CURRENT LIABILITIES	6,918,829	4,640,142
NON-CURRENT LIABILITIES		
Lease liabilities	4,331,334	4,194,107
Borrowings	1,612,200	1,612,200
Employee related provisions	75,383	90,541
Other provisions	5,614,260	5,619,456
TOTAL NON-CURRENT LIABILITIES	11,633,177	11,516,304
TOTAL LIABILITIES	18,552,006	16,156,446
NET ASSETS	11,416,960	11,016,982
EQUITY		
Retained surplus	(6,139,995)	(4,956,870)
Reserve accounts	9,085,223	7,502,121
Revaluation surplus	8,471,731	8,471,731
TOTAL EQUITY	11,416,960	11,016,982

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

RESOURCE RECOVERY GROUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2024

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
	\$	\$	\$	\$	%	
OPERATING ACTIVITIES						
Revenue from operating activities						
Grants, subsidies and contributions	2,430,482	405,080	408,867	3,787	0.93%	▲
Fees and charges	15,382,365	2,563,727	2,502,668	(61,059)	(2.38%)	▼
Interest revenue	216,585	36,098	(9,734)	(45,832)	(126.97%)	▼
Other revenue	1,902,063	317,011	418,715	101,704	32.08%	▲
	19,931,495	3,321,916	3,320,516	(1,400)	(0.04%)	
Expenditure from operating activities						
Employee costs	(6,026,605)	(999,922)	(800,943)	198,979	19.90%	▲
Materials and contracts	(11,242,372)	(1,876,444)	(1,756,049)	120,395	6.42%	▲
Utility charges	(734,486)	(122,414)	(127,553)	(5,139)	(4.20%)	▼
Depreciation	(3,134,188)	(522,365)	(617,770)	(95,405)	(18.26%)	▼
Finance costs	(298,007)	(49,668)	(50,906)	(1,238)	(2.49%)	▼
Insurance	(2,192,703)	(365,451)	(352,428)	13,023	3.56%	▲
	(23,628,361)	(3,936,264)	(3,720,501)	215,763	5.48%	
Non-cash amounts excluded from operating activities	3,193,503	532,251	652,976	120,726	22.68%	▲
NET OPERATING POSITION	(503,363)	(82,097)	252,991	335,088	408.16%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from financial assets at amortised cost	95,824	0	0	0	0.00%	
	95,824	0	0	0	0.00%	
Outflows from investing activities						
Payments for property, plant and equipment	(955,520)	(159,253)	(88,182)	71,072	44.63%	▲
Pament to past members	(1,494,950)	(1,583,102)	(1,494,920)	88,182	5.57%	▲
	(2,450,470)	(1,742,355)	(1,583,102)	159,253	9.14%	
Amount attributable to investing activities	(2,354,646)	(1,742,355)	(1,583,102)	159,253	9.14%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	2,450,470	1,583,102	1,583,102	0	0.00%	
	2,450,470	1,583,102	1,583,102	0	0.00%	
Outflows from financing activities						
Repayment of borrowings	(95,824)	0	0	0	0.00%	
Payments for principal portion of lease liabilities	(637,613)	(98,504)	(98,504)	0	0.00%	
	(733,437)	(98,504)	(98,504)	0	0.00%	
Amount attributable to financing activities	1,717,033	1,484,597	1,484,597	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	1,140,976	1,140,976	1,212,735	71,759	6.29%	▲
Amount attributable to operating activities	(503,363)	(82,097)	252,991	335,088	408.16%	▲
Amount attributable to investing activities	(2,354,646)	(1,742,355)	(1,583,102)	159,253	9.14%	▲
Amount attributable to financing activities	1,717,033	1,484,597	1,484,597	0	0.00%	
Surplus or deficit after imposition of general rates	0	801,121	1,367,222	566,101	70.66%	▲

KEY INFORMATION

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

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

Note: Depreciation expenses is on an estimation basis as depreciation run in the financial system has not been done pending the finalisation of FY24 audit..

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

RESOURCE RECOVERY GROUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2024

3 EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for the 2024-25 year is \$20,000.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	3,787	0.93%	▲
Fees and charges	(61,059)	(2.38%)	▼
Fees and charges less than budgeted.			
Interest revenue	(45,832)	(126.97%)	▼
Reversal of FY24 accrual. Will be adjusted gradually when the term deposits mature. It is a timing difference			
Other revenue	101,704	32.08%	▲
CDS income higher than budgeted			
Expenditure from operating activities			
Employee costs	198,979	19.90%	▲
Employee efficiency, costs savings			
Materials and contracts	120,395	6.42%	▲
Cost savings			
Utility charges	(5,139)	(4.20%)	▼
Finance costs	(1,238)	(2.49%)	▼

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

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

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THE LOCAL GOVERNMENT REPORTING ENTITY

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

Judgements and estimates

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

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

SIGNIFICANT ACCOUNTING POLICES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 27 September 2024

Schedule of Payments made in September 2024

Chq/EFT	Date	Name	Description	Amount
4801542	01.10.24	WA Treasury Corporation	Office Project Loan	41,178.27
4801544	03.10.24	Department of Water and Environmental Regulation	Refund Grant Funding	40,600.00
4801545	03.10.24	Bankwest	Bank Charge	222.35
4801549	04.10.24	City of Canning	Lease Expense	69,643.75
4801552	09.10.24	Synergy - Electricity Retail Corporation	Electricity	663.01
4801553	09.10.24	DesignFire Consulting Engineers Pty Ltd	OHS	2,640.00
4801554	09.10.24	Cr Karen Wheatland*	Councillor sitting fees	2,428.08
4801555	09.10.24	Cr Hannah Fitzhardinge*	Councillor sitting fees	1,053.58
4801556	09.10.24	PAYG - Australian Taxation Office (ATO)	PAYG	60,190.00
4801557	09.10.24	Telstra Limited - BPAY	Telephone Expenses	7,927.70
4801558	10.10.24	Industrial Protective Products (WA)	OHS	56.76
4801559	10.10.24	Octagon Lifts	Accommodation/Site maintenance	495.00
4801560	10.10.24	St John Ambulance Australia	OHS	701.43
4801561	10.10.24	Associated Laundry Services	Laundry expenses	315.60
4801562	10.10.24	BP Australia P/L	Fuel Expenses	10,705.36
4801563	10.10.24	Eftsure Pty Ltd	Computer expenses	5,553.91
4801564	10.10.24	Entag Communications Pty Ltd	Telephone Expenses	2,904.00
4801565	10.10.24	Haz-Ed Services	Accommodation/Site maintenance	1,058.75
4801566	10.10.24	LGISWA -Scheme membership	Employment Costs	3,808.20
4801567	10.10.24	Lush - The Content Agency Pty Ltd	Consultants	4,397.25
4801568	10.10.24	Minter Ellison Lawyers	Legal Expenses	2,396.90
4801569	10.10.24	Natsync Environmental	Accommodation/Site maintenance	4,871.00
4801570	10.10.24	Perth Recruitment Services Pty Ltd	Labour Hire	18,147.38
4801571	10.10.24	Urban Clean 1 Pty Ltdn (Xero)	Cleaning expenses	1,359.34
4801572	10.10.24	Helene Pty Ltd T/as Lo-Go Appointments	Relief Staff	4,214.79
4801573	10.10.24	Kangaroo Plastics	Other disposal/ reuse	28,641.36
4801574	10.10.24	Synergy - Electricity Retail Corporation	Electricity	59,325.09
4801575	09.10.24	Precision (Beam)	Superannuation	24,521.37
4801576	09.10.24	RRG Payroll Net Clearing	Payroll	112,068.12
4801577	21.10.24	Australian Taxation Office (ATO)	GST	41,280.00
4801578	21.10.24	Telstra Limited - BPAY	Telephone Expenses	257.00
4801579	21.10.24	Water Corporation* BPAY	Water Charges	700.43
4801580	23.10.24	LGISWA -Scheme membership	Insurance	225,178.14
4801581	23.10.24	PAYG - Australian Taxation Office (ATO)	PAYG	32,266.00
4801582	23.10.24	Water Corporation* BPAY	Water Charges	6,585.05
4801583	23.10.24	Eurofins ARL Pty Ltd	FOGO Fines	884.40
4801584	23.10.24	Bunnings Group Limited	OHS	289.00
4801585	23.10.24	Cleveland Compressed Air Services	Fixed Plant Maintenance	590.54
4801586	23.10.24	Complete Tyre Solutions	Mobile Plant Maintenance	739.20
4801587	23.10.24	Fox Refrigeration and Air-Conditioning	Fixed Plant Maintenance	540.00
4801588	23.10.24	Hands-On Infection Control	Occupational Health and Safety	788.29
4801589	23.10.24	Industrial Power Tool Services	Minor Capital Equipment/Tools	524.00
4801590	23.10.24	Lighthouse Locksmiths	Accommodation/Site maintenance	209.00
4801591	23.10.24	MM Electrical Merchandising	Courier Expenses	833.80
4801592	23.10.24	Netelec Pty Ltd T/A Netelec Electrical Supplies	Fixed Plant Maintenance	671.00
4801593	23.10.24	PEP Transport	Courier Expenses	112.63
4801594	23.10.24	Ambius (Rentokil Initial Pty Ltd)	Accommodation/Site maintenance	62.85
4801595	23.10.24	Snap Canning Vale	Office Expenses	532.69
4801596	23.10.24	Sonic Health Plus	Employment Costs	444.40
4801597	23.10.24	Toyota Material Handling WA Pty Ltd	Mobile Plant Maintenance	662.78
4801598	23.10.24	Water2Water Pty Ltd	Accommodation/Site maintenance	140.00
4801599	23.10.24	Work Clobber	OHS	684.90
4801600	23.10.24	Coregas Pty Ltd	Workshop Expenses	274.16
4801601	23.10.24	Motion Australia Pty Ltd	Mobile Plant Maintenance	32.42
4801602	23.10.24	Satellite Security Services Pty Ltd	Fixed Plant Maintenance	917.61
4801603	23.10.24	Associated Laundry Services	Laundry expenses	391.17
4801604	23.10.24	CTI Logistics Interstate	Transport Expenses	30,017.43
4801605	23.10.24	Xelflex Pty Ltd	Fixed Plant Maintenance	115,419.03
4801606	23.10.24	MMM (WA) Pty Ltd	Accommodation/Site maintenance	58,512.16

Chq/EFT	Date	Name	Description	Amount
4801607	23.10.24	Veolia Recycling & Recovery (Perth) Pty Ltd	Landfill Disposal	227,966.73
4801608	23.10.24	Wastetrans Wa	Transport Expenses	130,302.50
4801609	23.10.24	All Rubber TMH Pty Ltd	Mobile Plant Maintenance	6,277.92
4801610	23.10.24	Allclean Property Services Plus	Cleaning expenses	3,898.79
4801611	23.10.24	Applied Industrial Technologies Pty Ltd	Mobile Plant Maintenance	2,310.00
4801612	23.10.24	Aust-Weigh Pty Ltd	Fixed Plant Maintenance	17,649.50
4801613	23.10.24	Blackwoods Atkins	OHS	1,068.01
4801614	23.10.24	CEA Specialty Equipment Pty Ltd	Mobile Plant Maintenance	15,615.71
4801615	23.10.24	CJD Equipment Pty Ltd	Mobile Plant Maintenance	15,749.72
4801616	23.10.24	DLA Piper Australia	Legal Expenses	6,137.45
4801617	23.10.24	E Fire & Safety (WA)	Accommodation/Site maintenance	4,207.50
4801618	23.10.24	Environmental & Air Quality Consulting Pty Ltd (EAQ)	Contraced services	5,698.00
4801619	23.10.24	Horizon West Landscape & Irrigation Pty Ltd	Contraced services	4,032.88
4801620	23.10.24	Majestic Plumbing Pty Ltd	Accommodation/Site maintenance	5,984.00
4801621	23.10.24	Material Recovery Solutions Pty Ltd	Courier Expenses	12,225.57
4801622	23.10.24	MTS Hire and Sales	Mobile Plant Hire	6,277.70
4801623	23.10.24	Network-IT(WA) PTY LTD	Computer expenses	5,051.00
4801624	23.10.24	OPS Screening & Crushing Equipment Pty Ltd	Mobile Plant Maintenance	2,517.08
4801625	23.10.24	Perth Recruitment Services Pty Ltd	Labour Hire	16,410.64
4801626	23.10.24	SAGE Automation Pty Ltd	Fixed Plant Maintenance	21,973.72
4801627	23.10.24	Selectro Services P/L	Accommodation/Site maintenance	4,917.00
4801628	23.10.24	Super Sweep	Sweeping - CVC Site	4,855.13
4801629	23.10.24	United Equipment Pty Ltd	Mobile Plant Maintenance	2,032.80
4801630	23.10.24	WA Fasteners Pty Ltd	OHS	2,079.00
4801631	23.10.24	Winc Australia Pty Limited	Office Expenses	1,232.48
4801632	23.10.24	AMG Pump Rentals	Accommodation/Site maintenance	3,536.50
4801633	23.10.24	Helene Pty Ltd T/as Lo-Go Appointments	Relief Staff	3,687.94
4801634	23.10.24	Kangaroo Plastics	Other disposal/ reuse	7,952.45
4801635	23.10.24	Wurth Australia Pty Ltd	OHS	1,822.94
4801636	23.10.24	Red Ant Design Pty Ltd	Computer expenses	2,530.00
4801637	23.10.24	Hoseright	Mobile Plant Maintenance	4,993.67
4801640	22.10.24	Vocus Pty Ltd	Computer expenses	1,757.80
4801641	23.10.24	Precision (Beam)	Superannuation	25,085.44
4801642	23.10.24	RRG Payroll Net Clearing	Payroll	117,115.44
4801643	31.10.24	National Australia Bank (NAB)	Credit Card Payment	15,081.33

1,742,662.77

Chq/EFT	Date	Name	Description	Amount
Credit Card Transactions for October 2024				
4801643	29/10/2024	Dropbox	Office expenses	\$ 184.67
4801643	29/10/2024	Coles	Office expenses	\$ 13.35
4801643	29/10/2024	Adobe	Software Monthly Licence fees	\$ 443.91
4801643	29/10/2024	Uber	Conferences	\$ 30.74
4801643	29/10/2024	Uber	Conferences	\$ 27.60
4801643	29/10/2024	San Giorgio Ristoran	Conferences	\$ 149.23
4801643	29/10/2024	Asic	Office expenses	\$ 102.00
4801643	29/10/2024	Uber	Conferences	\$ 48.64
4801643	29/10/2024	Delaware North Retai	Conferences	\$ 13.00
4801643	29/10/2024	Uber	Conferences	\$ 24.85
4801643	29/10/2024	The Austral	Conferences	\$ 54.00
4801643	29/10/2024	Uber	Conferences	\$ 35.68
4801643	29/10/2024	Uber	Conferences	\$ 26.91
4801643	29/10/2024	Black Cab Vic	Conferences	\$ 91.83
4801643	29/10/2024	Uber	Conferences	\$ 69.12
4801643	29/10/2024	Uber	Conferences	\$ 28.93
4801643	29/10/2024	Uber	Conferences	\$ 57.74
4801643	29/10/2024	Western Australian Loc	Conferences	\$ 242.00
4801643	29/10/2024	Crowne Plaza Adelaide Opi	Conferences	\$ 333.01
4801643	29/10/2024	Melbourn Conventon	Conferences	\$ 8.80
4801643	29/10/2024	Apollo Health Coburn	Occupational health and safety	\$ 102.00
4801643	29/10/2024	Cabcharge	Conferences	\$ 43.63
4801643	29/10/2024	Uber	Conferences	\$ 64.54
4801643	29/10/2024	Lucky Charm	Office expenses	\$ 6.99
4801643	29/10/2024	Crowne Plaza Adelaide Opi	Conferences	\$ 333.01
4801643	29/10/2024	St John Ambulance	Occupational health and safety	\$ 119.98
4801643	29/10/2024	Officeworks	Office expenses	\$ 9.80
4801643	29/10/2024	Arbory Afloat/2 Flinders	Conferences	\$ 66.99
4801643	29/10/2024	Teksal Controls P L	Office expenses	\$ 288.79
4801643	29/10/2024	Hopscotch	Conferences	\$ 33.16
4801643	29/10/2024	Crown Towers Melbourne	Conferences	\$ 785.73
4801643	29/10/2024	Coles	Office expenses	\$ 102.10
4801643	29/10/2024	Arbory Afloat/2 Flinders	Conferences	\$ 68.01
4801643	29/10/2024	Hopscotch	Conferences	\$ 33.97
4801643	29/10/2024	Coles	Office expenses	\$ 76.35
4801643	29/10/2024	Coles	Office expenses	\$ 219.50
4801643	29/10/2024	Seek	Employment expenses	\$ 1,980.00
4801643	29/10/2024	Coles	Fixed Plant Maintenance	\$ 40.84
4801643	29/10/2024	Mobile Test N Cal Au	Site Maintenance	\$ 147.40
4801643	29/10/2024	Easypark	Conferences	\$ 7.78
4801643	29/10/2024	Zoom	Computer Expenses	\$ 22.39
4801643	29/10/2024	Reed Exhibitions	Conferences	\$ 165.00
4801643	29/10/2024	Sitech Wa Pty Ltd	Mobile Plant Maintenance	\$ 154.00
4801643	29/10/2024	Wilson Parking	Security Expenses	\$ 1,092.09
4801643	29/10/2024	Sp Pitterpatterbaby	Office expenses	\$ 120.95
4801643	29/10/2024	Volvo Group Australia	Mobile Plant Maintenance	\$ 546.79
4801643	29/10/2024	Coles	Office expenses	\$ 13.35
4801643	29/10/2024	Coles	Office expenses	\$ 5.50
4801643	29/10/2024	Fedex Express	Fixed Plant Maintenance	\$ 1,329.17
4801643	29/10/2024	Coles	Mobile Plant Maintenance	\$ 40.76
4801643	29/10/2024	Moore Australia Wa Pl	Staff Training	\$ 1,320.00
4801643	29/10/2024	Easypark	Conferences	\$ 13.27
4801643	29/10/2024	Alulite Aluminium	Site Maintenance	\$ 374.00
4801643	29/10/2024	Subway	Office expenses	\$ 56.00
4801643	29/10/2024	Miss Maud	Office expenses	\$ 108.90
4801643	29/10/2024	Coles	Mobile Plant Maintenance	\$ 107.54
4801643	29/10/2024	Coles	Office expenses	\$ 32.55
4801643	29/10/2024	Boc Gas And Gear	Mobile Plant Maintenance	\$ 869.39
4801643	29/10/2024	Easypark	Conferences	\$ 7.14
4801643	29/10/2024	Teamflect.Com	Computer Expenses	\$ 106.46
4801643	29/10/2024	Coles	Mobile Plant Maintenance	\$ 40.53
4801643	29/10/2024	Amazon Web Services	RecycleRight Website	\$ 281.51
4801643	29/10/2024	Ati Mirage Training	Staff Training	\$ 752.40
4801643	29/10/2024	Wanewsdti	Subscriptions	\$ 96.00
4801643	29/10/2024	Insight Call Centre	Telephone	\$ 171.00
4801643	29/10/2024	Coles	Mobile Plant Maintenance	\$ 33.23
4801643	29/10/2024	Coles	Office expenses	\$ 16.35

Chq/EFT	Date	Name	Description	Amount
4801643	29/10/2024	Hose Mania	Fixed Plant Maintenance	\$ 206.64
4801643	29/10/2024	Adobe	Software Monthly Licence fees	\$ 443.91
4801643	29/10/2024	Coles	Mobile Plant Maintenance	\$ 37.93
			Credit Card Purchases - Oct 2024	\$ 15,081.33

Schedule of Payments made in September 2024

Chq/EFT	Date	Name	Description	Amount
4801435	02.09.24	Xelflex Pty Ltd	Fixed Plant Maintenance	76,750.93
4801551	03.09.24	Bankwest	Bank Charges	195.06
4801436	04.09.24	Bankwest	Bank Charges	60.00
4801438	05.09.24	Synergy - Electricity Retail Corporation	Electricity	26,057.63
4801439	06.09.24	City of Canning	Lease expense	69,643.75
4801475	11.09.24	Precision (Beam)	Superannuation	23,759.20
4801476	11.09.24	RRG Payroll Net Clearing	Payroll	107,834.88
4801440	12.09.24	National Recovery Technologies(NRT)	Fixed Plant Maintenance	9,005.83
4801441	12.09.24	Australian Communications & Media	Licence Charges	288.00
4801442	12.09.24	Telstra Limited - BPAY	Computer Expenses	6,590.42
4801443	12.09.24	Water Corporation* BPAY	Water charges	5,847.24
4801444	12.09.24	Solo Resource Recovery	CDS	4,396.39
4801445	12.09.24	City of Wanneroo	CDS	127,680.76
4801446	12.09.24	City of Kalamunda	CDS	32,949.55
4801447	16.09.24	Cr Karen Wheatland*	Councillor sitting fees	2,428.08
4801448	16.09.24	Cr Hannah Fitzhardinge*	Councillor sitting fees	1,053.58
4801449	16.09.24	LGISWA -Scheme membership	Motor Vehicle Insurance Excess	1,000.00
4801450	16.09.24	Synergy - Electricity Retail Corporation	Electricity	63,309.28
4801451	16.09.24	Arbon Equipment Pty Ltd	Fixed Plant Maintenance	3,278.00
4801452	16.09.24	Australian Bale Press Company	parts	3,610.20
4801453	16.09.24	BP Australia P/L	Fuel Expenses	10,878.28
4801454	16.09.24	Cleanaway Co Pty Ltd	Other Reuse/ Disposal	1,827.73
4801455	16.09.24	Minter Ellison Lawyers	Legal Expenses	16,142.28
4801456	16.09.24	Network-IT(WA) PTY LTD	Computer Expenses	7,143.13
4801457	16.09.24	Perth Recruitment Services Pty Ltd	Labour Hire	18,665.12
4801458	16.09.24	Solutions Plus Partnership Pty Ltd	Computer Expenses	2,603.15
4801459	16.09.24	Super Sweep	Cleaning Expenses	4,673.63
4801460	16.09.24	Xelflex Pty Ltd	Fixed Plant Maintenance	4,262.86
4801461	16.09.24	Urban Clean 1 Pty Ltdn (Xero)	Cleaning Expenses	1,123.52
4801462	16.09.24	Helene Pty Ltd T/as Lo-Go Appointme	Labour Hire	4,214.79
4801463	16.09.24	Kerb Doctor	Accommodation/ Site maintenanc	8,195.06
4801464	16.09.24	Carrington's (WA) Pty Ltd	Accommodation/ Site maintenanc	4,452.28
4801465	16.09.24	Advance Press	Graphic Design Work	808.25
4801466	16.09.24	City of Melville	Reimbursement	649.6
4801467	16.09.24	Hands-On Infection Control	Occupational Health and safety	600.85
4801468	16.09.24	Hays Specialist Recruitment (Australia)	Labour Hire	709.12
4801469	16.09.24	Industrial Protective Products (WA)	OHS	942.48
4801470	16.09.24	Sonic Health Plus	Employment costs	93.5
4801471	16.09.24	CCM Western Maintenance Pty Ltd	Accommodation/ Site maintenanc	418
4801472	19.09.24	Australian Taxation Office (ATO)	BAS	72,398.00
4801473	19.09.24	PAYG - Australian Taxation Office (ATO)	PAYG	29,295.00
4801474	23.09.24	Vocus Pty Ltd	Computer Expenses	1,757.80
4801477	25.09.24	Bunnings Group Limited	OHS	520.24
4801478	25.09.24	Di Candilo Steel City	Fixed Plant Maintenance	277.20
4801479	25.09.24	Entag Communications Pty Ltd	Telephone Expenses	264.00
4801480	25.09.24	Fox Refrigeration and Air-Conditioning	Fixed Plant Maintenance	540.00
4801481	25.09.24	Hoisting Equipment Specialist (HESWA)	OHS	862.40
4801482	25.09.24	Industrial Protective Products (WA)	OHS	997.92
4801483	25.09.24	Instant Weighing	Shipping & Handling	111.10
4801484	25.09.24	Kennards Hire Pty Ltd	Mobile Plant Hire	765.00
4801485	25.09.24	Majestic Plumbing Pty Ltd	Fixed Plant Maintenance	352.00
4801486	25.09.24	MM Electrical Merchandising	OHS	248.29
4801487	25.09.24	Octagon Lifts	Fixed Plant Maintenance	619.30

Schedule of Payments made in September 2024

Chq/EFT	Date	Name	Description	Amount
4801488	25.09.24	Office Works	Office Expenses	111.92
4801489	25.09.24	OTR Tyres	Mobile plant maintenance	508.75
4801490	25.09.24	Outpost Central Pty Ltd (Wildeye)	Contracted services	290.40
4801491	25.09.24	PEP Transport	Courier	45.94
4801492	25.09.24	Perth Contract Hydraulics	Fixed Plant Maintenance	522.50
4801493	25.09.24	Ambius (Rentokil Initial Pty Ltd)	Accommodation/ Site maintenance	62.85
4801494	25.09.24	Sanwest Pty Ltd	Courier	533.5
4801495	25.09.24	Tema Services Pty Ltd	Laundry expenses	448.81
4801496	25.09.24	Total Electrical & Mechanical Services	Fixed Plant Maintenance	275.00
4801497	25.09.24	Truck Centre WA	Mobile plant maintenance	582.98
4801498	25.09.24	Water2Water Pty Ltd	Accommodation/ Site maintenance	140.00
4801499	25.09.24	Work Clobber	OHS	877.07
4801500	25.09.24	Coregas Pty Ltd	Workshop expenses	273.90
4801501	25.09.24	Hoseright	Fixed Plant Maintenance	604.83
4801502	25.09.24	Associated Laundry Services	Laundry expenses	474.22
4801503	25.09.24	Allclean Property Services Plus	Cleaning Expenses	3,898.79
4801504	25.09.24	Eurofins ARL Pty Ltd	Quality Assurance	1,179.20
4801505	25.09.24	Applied Industrial Technologies Pty Ltd	Fixed Plant Maintenance	3,365.52
4801506	25.09.24	Blackwoods Atkins	OHS	3,185.84
4801507	25.09.24	CJD Equipment Pty Ltd	Mobile plant maintenance	22,796.03
4801508	25.09.24	Cleveland Compressed Air Services	Fixed Plant Maintenance	2,326.50
4801509	25.09.24	Concept Wire Industries	OHS	18,847.25
4801510	25.09.24	E Fire & Safety (WA)	Accommodation/ Site maintenance	10,076.00
4801511	25.09.24	Environmental & Air Quality Consulting	Contracted services	2,062.02
4801512	25.09.24	Hinco Instruments Pty Ltd	Mobile plant maintenance	3,931.40
4801513	25.09.24	Horizon West Landscape & Irrigation	Accommodation/ Site maintenance	4,032.88
4801514	25.09.24	Mandalay Technologies Pty Ltd	Computer Expenses	1,012.00
4801515	25.09.24	Material Recovery Solutions Pty Ltd	Courier	4,399.24
4801516	25.09.24	Minter Ellison Lawyers	Legal Expenses	5,026.34
4801517	25.09.24	MTS Hire and Sales	Mobile Plant Hire	5,390.00
4801518	25.09.24	Perth Recruitment Services Pty Ltd	Labour Hire	8,852.36
4801519	25.09.24	Pritchard Francis	Accommodation/ Site maintenance	3,850.00
4801520	25.09.24	Recycling Plastics Australia Pty Ltd (RPA)	Other disposal/ reuse	8,275.08
4801521	25.09.24	Selectro Services P/L	Fixed Plant Maintenance	13,514.00
4801522	25.09.24	Snap Canning Vale	Printing Expenses	1,169.56
4801523	25.09.24	Solutions Plus Partnership Pty Ltd	Computer Expenses	4,873.57
4801524	25.09.24	United Equipment Pty Ltd	Mobile plant hire	5,629.46
4801525	25.09.24	Winc Australia Pty Limited	Office Expenses	1,567.54
4801526	25.09.24	Lece Pty Ltd	Accommodation/ Site maintenance	1,271.88
4801527	25.09.24	AMG Pump Rentals	Mobile Plant Hire	4,126.66
4801528	25.09.24	Helene Pty Ltd T/as Lo-Go Appointments	Labour Hire	2,634.24
4801529	25.09.24	Motion Australia Pty Ltd	Fixed Plant Maintenance	2,748.86
4801530	25.09.24	Wurth Australia Pty Ltd	Workshop expenses	2,354.74
4801531	25.09.24	Red Ant Design Pty Ltd	Computer Expenses	2,530.00
4801532	25.09.24	Satellite Security Services Pty Ltd	Security Expenses	5,226.00
4801533	25.09.24	Arbon Equipment Pty Ltd	Fixed Plant Maintenance	82,775.00
4801534	25.09.24	CEA Specialty Equipment Pty Ltd	Mobile plant maintenance	40,084.99
4801535	25.09.24	CTI Logistics Interstate	Transport Expenses	49,468.75
4801536	25.09.24	Xelflex Pty Ltd	Fixed Plant Maintenance	69,681.60
4801537	25.09.24	JD Organics Pty Ltd T/A Go Organics	Processing Charges	41,332.83
4801538	25.09.24	Purearth	FOGO Fines	78,057.10
4801539	25.09.24	Veolia Recycling & Recovery (Perth) Pty Ltd	Landfill Disposal	327,127.10
4801540	25.09.24	Wastetrans Wa	Mobile Plant Hire	113,356.11

Schedule of Payments made in September 2024

Chq/EFT	Date	Name	Description	Amount
4801546	25.09.24	Precision (Beam)	Superannuation	23,391.22
4801547	25.09.24	Bankwest	Bank Charges	60.00
4801548	25.09.24	RRG Payroll Net Clearing	Payroll	104,413.76
4801541	30.09.24	A. Hartrodt Australia Pty Ltd	Processing Charges	16,517.57
4801550	30.09.24	National Australia Bank (NAB)	Telephone Expenses	11,254.46

1,886,576.78

Credit Card Transactions for September 2024				
EFT Ref	Date	Supplier Name	Expense Description	Amount
4801550	25/09/2024	pelican Croissanterie	Meeting Expenses	\$ 53.00
4801435	25/09/2024	Paypal	Staff amenities	\$ 144.00
4801435	25/09/2024	Cti Logistics Ltd	Office expenses	\$ 198.00
4801435	25/09/2024	Qantas Airw	Conferences	\$ 99.00
4801435	25/09/2024	Qantas Airw	Conferences	\$ 104.71
4801435	25/09/2024	Total Tools Canning	Workshop expenses	\$ 11.90
4801435	24/09/2024	Coles	Staff amenities	\$ 20.70
4801435	22/09/2024	Coles	Fixed Plant Fuel & Lubricants	\$ 102.95
4801435	20/09/2024	Walshs Glass	Fixed Plant Maintenance	\$ 137.50
4801435	20/09/2024	Dwer - Water	Licences	\$ 1,738.00
4801435	19/09/2024	Woolworths	Staff amenities	\$ 30.79
4801435	19/09/2024	Woolworths	Office expenses	\$ 31.00
4801435	19/09/2024	Woolworths	Office expenses	\$ 13.40
4801435	17/09/2024	Cpp Convention Centre	Office expenses	\$ 21.20
4801435	17/09/2024	Easypark	Office expenses	\$ 6.19
4801435	17/09/2024	mobile Mouse	Staff Training	\$ 295.00
4801435	16/09/2024	Coles	Staff amenities	\$ 16.35
4801435	16/09/2024	Zoom	Computer Expenses	\$ 22.39
4801435	12/09/2024	Sky Mobile Quick Fix	Office expenses	\$ 65.00
4801435	12/09/2024	Cti Logistics Ltd	Office expenses	\$ 198.00
4801435	10/09/2024	Subway	Office expenses	\$ 56.00
4801435	9/09/2024	Vodien Australia	Internet	\$ 34.50
4801435	10/09/2024	Coles	Office expenses	\$ 112.80
4801435	9/09/2024	Coles	Staff amenities	\$ 16.45
4801435	9/09/2024	Officeworks	Office expenses	\$ 79.00
4801435	2/09/2024	Equipment Warehouse	Office expenses	\$ 3,799.40
4801435	7/09/2024	Easypark	Office expenses	\$ 14.94
4801435	6/09/2024	Sitech Wa Pty Ltd	Mobile Plant Maintenance	\$ 154.00
4801435	6/09/2024	Walshs Glass	Fixed Plant Maintenance	\$ 44.57
4801435	7/09/2024	Teamflect.	Computer Expenses	\$ 108.48
4801435	7/09/2024	Wilson Parking Australia	Office expenses	\$ 25.31
4801435	5/09/2024	Paypal	Office expenses	\$ 300.00
4801435	6/09/2024	Volvo Group Australia	Mobile Plant Maintenance	\$ 546.79
4801435	5/09/2024	Mol*hellodoor	Computer Expenses	\$ 440.58
4801435	5/09/2024	Big W	Office expenses	\$ 24.00

Schedule of Payments made in September 2024

Chq/EFT	Date	Name	Dscription	Amount
4801435	4/09/2024	Wilson Parking	Security Expenses	\$ 1,204.29
4801435	3/09/2024	Parkwood Hardware	Fixed Plant Maintenance	\$ 11.60
4801435	3/09/2024	Amazon	RecycleRight Website	\$ 186.27
4801435	2/09/2024	Coles	Office expenses	\$ 23.20
4801435	29/08/2024	The Good Guys	Office expenses	\$ 249.00
4801435	29/08/2024	Cti Logistics Ltd	Office expenses	\$ 154.00
4801435	29/08/2024	Officeworks	Office expenses	\$ 21.00
4801435	29/08/2024	Coles	Office expenses	\$ 64.00
4801435	29/08/2024	Coles	Office expenses	\$ 104.20
4801435	28/08/2024	Insight Call Centre	Telephone	\$ 171.00
			Credit Card Purchases - Sep 2024	\$ 11,254.46

Schedule of Payments made in August 2024

Chq/EFT	Date	Name	Description	Amount
4801434	02.08.24	City of Canning Debtor 2195 - SMRC	Lease payment	69,643.75
4801293	05.08.24	Allclean Property Services Plus	Cleaning expenses	3,739.18
4801294	05.08.24	Eurofins ARL Pty Ltd	Quality Assurance	1,474.00
4801295	05.08.24	Arbon Equipment Pty Ltd	Accommodation/Site Maintenance	3,960.00
4801296	05.08.24	Australian Organics Recycling Association (AO	Publication & Subscriptions	2,310.00
4801297	05.08.24	CJD Equipment Pty Ltd	Mobile Plants Maintenance	15,216.34
4801298	05.08.24	Cleanaway Co Pty Ltd	Other Reuse/ Disposal	2,254.68
4801299	05.08.24	Cleveland Compressed Air Services	Fixed Plant Maintenance	4,543.54
4801300	05.08.24	Control Systems Technology Pty Ltd	Fixed Plant Maintenance	2,786.30
4801301	05.08.24	Department of Fire & Emergency Services	OHS	1,337.00
4801302	05.08.24	E Fire & Safety (WA)	Accommodation/Site Maintenance	1,518.00
4801303	05.08.24	Horizon West Landscape & Irrigation Pty Ltd	Contracted services	4,032.88
4801304	05.08.24	Hydraulink Australia Pty Ltd	Mobile Plants Maintenance	1,500.35
4801305	05.08.24	Industrial Protective Products (WA)	OHS	1,512.72
4801306	05.08.24	Majestic Plumbing Pty Ltd	Accommodation/Site Maintenance	3,058.00
4801307	05.08.24	Material Recovery Solutions Pty Ltd	Fixed Plant Maintenance	1,882.30
4801308	05.08.24	Minter Ellison Lawyers	Legal Expenses	13,184.71
4801309	05.08.24	Natsync Environmental	Contracted Services	4,871.00
4801310	05.08.24	Perth Recruitment Services Pty Ltd	Labour Hire	5,109.84
4801311	05.08.24	Rapid Global	Computer Expenses	3,300.00
4801312	05.08.24	Recycling Plastics Australia Pty Ltd (RPA)	Disposal	10,187.76
4801313	05.08.24	SAGE Automation Pty Ltd	Fixed Plant Maintenance	5,771.70
4801314	05.08.24	Selectro Services P/L	Fixed Plant Maintenance	12,710.50
4801315	05.08.24	Solutions Plus Partnership Pty Ltd	Computer Expenses	6,402.02
4801316	05.08.24	United Equipment Pty Ltd	Mobile Plants Maintenance	3,175.89
4801317	05.08.24	WA Fasteners Pty Ltd	OHS	2,486.55
4801318	05.08.24	Winc Australia Pty Limited	Office Expenses	1,830.72
4801319	05.08.24	Work Clobber	OHS	2,188.49
4801320	05.08.24	Urban Clean 1 Pty Ltdn (Xero)	Cleaning Expenses	1,353.21
4801321	05.08.24	Wurth Australia Pty Ltd	Workshop Expenses	2,116.45
4801322	05.08.24	Red Ant Design Pty Ltd	Computer Expenses	16,447.53
4801323	05.08.24	CTI Logistics Interstate	Transport Expenseses	30,557.80
4801324	05.08.24	Xelflex Pty Ltd	Accommodation/Site Maintenance	55,227.05
4801354	05.08.24	Bankwest	Bank Charges	188.83
4801328	07.08.24	JD Organics Pty Ltd T/A Go Organics	FOGO Fines	71,137.57
4801329	07.08.24	Purearth	FOGO Fines	44,191.40
4801330	07.08.24	Veolia Recycling & Recovery (Perth) Pty Ltd	Red Bin Disposal Costs	293,462.65
4801331	07.08.24	Wastetrans Wa	Mobile Plants Hire Costs	98,586.24
4801333	14.08.24	Advance Press	Graphic Design Work	110.00
4801334	14.08.24	Blue Force Pty Ltd	Accommodation/Site Maintenance	181.93
4801335	14.08.24	Industrial Protective Products (WA)	OHS	797.28
4801336	14.08.24	Synergy - Electricity Retail Corporation	Electricity	720.02
4801337	14.08.24	Australian Bale Press Company	Parts	10,353.20
4801338	14.08.24	BP Australia P/L	Fuel Expenses	9,531.41
4801339	14.08.24	Environmental & Air Quality Consulting Pty Lt	Contracted Services	7,760.02
4801340	14.08.24	Moore Australia	Consultation Fees	3,080.00
4801341	14.08.24	Natsync Environmental	Contracted services	1,310.00
4801342	14.08.24	Network-IT(WA) PTY LTD	Computer Expenses	11,281.93
4801343	14.08.24	Perth Recruitment Services Pty Ltd	Labour Hire	13,100.44
4801344	14.08.24	Super Sweep	Cleaning expenses	5,127.38
4801345	14.08.24	Urban Clean 1 Pty Ltdn (Xero)	Cleaning expenses	1,228.43
4801346	14.08.24	Helene Pty Ltd T/as Lo-Go Appointments	Labour Hire	4,364.80
4801347	14.08.24	Cr Karen Wheatland*	Councillor sitting fees	2,428.08
4801348	14.08.24	Cr Hannah Fitzhardinge*	Councillor sitting fees	1,053.58
4801349	14.08.24	PAYG - Australian Taxation Office (ATO)	PAYG	59,130.00
4801350	14.08.24	Telstra Limited - BPAY	Computer expenses	6,956.77
4801351	14.08.24	Water Corporation* BPAY	Water charges	504.64

Chq/EFT	Date	Name	Description	Amount
4801352	14.08.24	Precision (Beam)	Superannuation	22,525.12
4801353	14.08.24	RRG Payroll Net Clearing	Payroll	104,881.59
4801433	22.08.24	Vocus Pty Ltd	Computer Expenses	1,757.80
4801358	26.08.24	BHS Bulk Handling Systems	Parts	170,548.43
4801359	28.08.24	Before You Dig Australia	Publication & Subscriptions	330.00
4801360	28.08.24	Blackwoods Atkins	OHS	227.02
4801361	28.08.24	Blue Force Pty Ltd	Accommodation/Site Maintenance	349.25
4801362	28.08.24	Bunnings Group Limited	Community Garden Expenses	602.52
4801363	28.08.24	Di Candilo Steel City	Fixed Plants Maintenance	308.00
4801364	28.08.24	Fujifilm Business Innovation Australia Pty Ltd	Printing Expenses	489.31
4801365	28.08.24	Hydraulink Australia Pty Ltd	Mobile Plant Maintenance	443.69
4801366	28.08.24	Industrial Power Tool Services	Office Expenses	164.20
4801367	28.08.24	Lighthouse Locksmiths	Accommodation/Site Maintenance	605.00
4801368	28.08.24	MM Electrical Merchandising	Accommodation/Site Maintenance	27.70
4801369	28.08.24	OTR Tyres	Mobile Plant Maintenance	833.82
4801370	28.08.24	Ambius (Rentokil Initial Pty Ltd)	Accommodation/Site Maintenance	62.85
4801371	28.08.24	Safety Signs Service	OHS	126.34
4801372	28.08.24	Selectro Services P/L	Fixed Plant Maintenance	591.80
4801373	28.08.24	Snap Printing Canning Vale	Stationery	839.92
4801374	28.08.24	Sonic Health Plus	Employment costs	276.10
4801375	28.08.24	Tema Services Pty Ltd	Laundry expenses	938.25
4801376	28.08.24	Winc Australia Pty Limited	OHS	779.38
4801377	28.08.24	Coregas Pty Ltd	Workshop Expenses	265.32
4801378	28.08.24	JD Organics Pty Ltd T/A Go Organics	FOGO Fines	76,057.07
4801379	28.08.24	Purearth	FOGO Fines	34,524.60
4801380	28.08.24	Veolia Recycling & Recovery (Perth) Pty Ltd	Red Bin Disposal Costs	332,700.68
4801381	28.08.24	Wastetrans Wa	Transport Expenses	108,883.72
4801382	28.08.24	PAYG - Australian Taxation Office (ATO)	PAYG	29,878.00
4801383	28.08.24	Telstra Limited - BPAY	Computer Expenses	257.00
4801384	28.08.24	Water Corporation* BPAY	Water	2,892.45
4801430	28.08.24	Precision (Beam)	Superannuation	24,237.98
4801431	28.08.24	RRG Payroll Net Clearing	Payroll	109,576.13
4801386	29.08.24	Synergy - Electricity Retail Corporation	Electricity	97,773.07
4801387	29.08.24	Western Australian Local Government Association	Processing Costs	38,773.48
4801388	29.08.24	Allclean Property Services Plus	Cleaning expenses	3,898.79
4801389	29.08.24	Eurofins ARL Pty Ltd	Quality Assurance	1,474.00
4801390	29.08.24	Applied Industrial Technologies Pty Ltd	Mobile Plants Maintenance	18,502.40
4801391	29.08.24	Arbon Equipment Pty Ltd	Fixed Plant Maintenance	2,846.25
4801392	29.08.24	Australian Bale Press Company	Parts	19,235.92
4801393	29.08.24	CEA Specialty Equipment Pty Ltd	Mobile Plants Maintenance	4,803.76
4801394	29.08.24	CJD Equipment Pty Ltd	Mobile Plants Maintenance	5,318.39
4801395	29.08.24	Concept Wire Industries	OHS	3,210.49
4801396	29.08.24	CTI Logistics Interstate	Transport Expenses	19,618.10
4801397	29.08.24	Department of Fire & Emergency Services	OHS	1,881.00
4801398	29.08.24	DLA Piper Australia	Legal Expenses	1,999.80
4801399	29.08.24	E Fire & Safety (WA)	Accommodation/Site Maintenance	1,484.59
4801400	29.08.24	Flick Anticimex Pty Ltd	Accommodation/Site Maintenance	1,265.79
4801401	29.08.24	Fox Refrigeration and Air-Conditioning	Accommodation/Site Maintenance	7,669.10
4801402	29.08.24	Hays Specialist Recruitment (Australia) Pty Ltd	Labour Hire	2,524.92
4801403	29.08.24	Hoisting Equipment Specialist (HESWA)	OHS	3,806.00
4801404	29.08.24	Horizon West Landscape & Irrigation Pty Ltd	Contracted Services	4,252.88
4801405	29.08.24	Majestic Plumbing Pty Ltd	Accommodation/Site Maintenance	6,146.80
4801406	29.08.24	Material Recovery Solutions Pty Ltd	Parts	2,228.84
4801407	29.08.24	Minter Ellison Lawyers	Legal Expenses	1,517.01
4801408	29.08.24	Network-IT(WA) PTY LTD	Computer Expenses	1,496.50
4801409	29.08.24	OPS Screening & Crushing Equipment Pty Ltd	Mobile Plants Maintenance	1,245.60
4801410	29.08.24	Wildevye Outpost Central Pty Ltd	OHS	4,785.00
4801411	29.08.24	Perth Contract Hydraulics	Fixed Plants Maintenance	7,598.43
4801412	29.08.24	Perth Recruitment Services Pty Ltd	Labour Hire	7,530.18

Chq/EFT	Date	Name	Description	Amount
4801413	29.08.24	Pritchard Francis	Accommodation/site Maintenance	2,244.00
4801414	29.08.24	Recycling Plastics Australia Pty Ltd (RPA)	Other Reuse/ Disposal	8,986.56
4801415	29.08.24	SAGE Automation Pty Ltd	Fixed plant Maintenance	17,955.13
4801416	29.08.24	Solutions Plus Partnership Pty Ltd	Computer Expenses	6,806.82
4801417	29.08.24	SOS-Switched Onto Safety	OHS	1,925.00
4801418	29.08.24	United Equipment Pty Ltd	Mobile Plant Maintenance	1,590.60
4801419	29.08.24	WA Fasteners Pty Ltd	OHS	4,266.35
4801420	29.08.24	Water2Water Pty Ltd	Accommodation/Site Maintenance	1,364.30
4801421	29.08.24	Work Clobber	OHS	1,497.52
4801422	29.08.24	WATM Crane Sales and Services	Mobile Plant Maintenance	1,867.62
4801423	29.08.24	Helene Pty Ltd T/as Lo-Go Appointments	Labour Hire	5,268.48
4801424	29.08.24	Motion Australia Pty Ltd	Mobile Plants Maintenance	2,255.00
4801425	29.08.24	Kangaroo Plastics	Other Reuse/ Disposal	12,730.19
4801426	29.08.24	Wurth Australia Pty Ltd	Workshop Expenses	2,579.62
4801427	29.08.24	Red Ant Design Pty Ltd	Computer Expenses	2,530.00
4801428	29.08.24	Hoseright	Mobile Plants Maintenance	9,155.62
4801429	29.08.24	Formcrete	Accommodation/Site Maintenance	23,463.00
4801437	30.08.24	National Australia Bank (NAB)	Credit card Payment	13,469.89

Total	2,364,100.69
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Credit Card Transactions for August 2024				
EFT Ref	Date	Supplier Name	Expense Description	Amount
4801437	27/08/2024	Citymelville Online	Rates notice	\$ 2,918.53
4801434	27/08/2024	Qantas Airw	Conferences	\$ 1,132.46
4801434	27/08/2024	Qantas Airw	Conferences	\$ 1,132.46
4801434	27/08/2024	Adobe	Software Monthly Licence fees	\$ 128.96
4801434	27/08/2024	Adobe	Software Monthly Licence fees	\$ 314.95
4801434	27/08/2024	Reed Exhibitions	Conferences	\$ 165.00
4801434	26/08/2024	Coles	Staff amenities	\$ 19.55
4801434	22/08/2024	Post Booragoon	Postage	\$ 8.25
4801434	21/08/2024	Event And Conference Co P	Conferences	\$ 1,506.08
4801434	21/08/2024	Event And Conference Co P	Conferences	\$ 800.00
4801434	22/08/2024	Myaree Iga	Meeting Expenses	\$ 150.00
4801434	20/08/2024	Paypal	Staff amenities	\$ 144.00
4801434	20/08/2024	Coles	Fuel for Ute	\$ 73.24
4801434	19/08/2024	Coles	Staff amenities	\$ 19.55
4801434	16/08/2024	Zoom	Computer Expenses	\$ 22.39
4801434	15/08/2024	Volvo Group Australia	Mobile Plant Maintenance	\$ 546.79
4801434	15/08/2024	Sitech Wa Pty Ltd	Mobile Plant Maintenance	\$ 154.00
4801434	14/08/2024	Wilson Parking Australia	Meeting Expenses	\$ 25.31
4801434	14/08/2024	Easypark	Meeting Expenses	\$ 10.79
4801434	14/08/2024	Sq *reinol Wa	Workshop expenses	\$ 209.55
4801434	12/08/2024	Maddington And Canning	Vehicle Maintenance	\$ 276.74
4801434	13/08/2024	Coles	Staff amenities	\$ 13.35
4801434	8/08/2024	Totaltoolsonlineptyltd	Workshop expenses	\$ 160.95
4801434	9/08/2024	Myaree Lunch Bar	Office expenses	\$ 60.10
4801434	8/08/2024	Searle Fasteners Pl	Workshop expenses	\$ 151.57
4801434	8/08/2024	Total Tools Canning	Workshop expenses	\$ 48.00
4801434	8/08/2024	Wilson Parking	Security Expenses	\$ 1,204.29
4801434	8/08/2024	Gorillacarts.Com.Au	Workshop expenses	\$ 246.30
4801434	6/08/2024	Alphaweld Supply Group	Workshop expenses	\$ 168.96

Chq/EFT	Date	Name	Description	Amount
4801434	5/08/2024	Dept Of Transport	Vehicle Registration	\$ 265.55
4801434	5/08/2024	Dept Of Transport	Vehicle Registration	\$ 8.25
4801434	5/08/2024	Dept Of Transport	Vehicle Registration	\$ 75.55
4801434	5/08/2024	Dept Of Transport	Vehicle Registration	\$ 8.25
4801434	7/08/2024	Teamflect	Computer Expenses	\$ 111.62
4801434	5/08/2024	Acco Airconditioning	Office expenses	\$ 379.50
4801434	5/08/2024	Paypal	Staff Training	\$ 295.00
4801434	5/08/2024	Coles	Office expenses	\$ 22.25
4801434	5/08/2024	Coles	Office expenses	\$ 8.25
4801434	2/08/2024	Amazon	RecycleRight Website	\$ 174.20
4801434	29/07/2024	Insight Call Centre	Telephone	\$ 171.00
4801434	30/07/2024	St John Ambulance	Occupational health and safety	\$ 125.00
4801434	29/07/2024	Coles	Staff amenities	\$ 13.35
			Credit Card Purchases - Aug 2024	\$ 13,469.89

1.0 STATEMENT

The Resource Recovery Group is committed to ensuring that Council Members are adequately recompensed for their participation in Council Meetings, in accordance with the relevant legislation and regulations of the *Local Government Act 1995* and prescribed in the Salaries and Allowances Tribunal Determination.

2.0 SCOPE

This Policy applies to all Councillors of the Resource Recovery Group and the employees charged with administering payments to Councillors.

3.0 OBJECTIVE

1. To ensure the Resource Recovery Group Council complies with the Local Government Act 1995 in relation to Members Fees and Allowances.
2. To ensure that officers follow a standard process in making decisions on members' fees and allowances.

4.0 ROLES & RESPONSIBILITIES

Chief Executive Officer

The Chief Executive Officer is responsible for ensuring that Councillors are appropriately paid in accordance with relevant legislation and that due processes are followed to do so.

5.0 CONTENT

- The Salaries and Allowances Tribunal undertakes an annual determination of fees and expenses payable to local government Elected Members and publishes a Determination of the range of fees and allowances that may be paid to Elected Members each financial year.

Annual fee for council members in lieu of fees for attending meetings S 5.99 LGA

Instead of paying council members a fee referred to in section 5.98(1), it will instead pay all council members who attend council or committee meetings from 1 November 2019—

1. 75% of the maximum annual fee determined by the Salaries and Allowances Tribunal under the Salaries and Allowances Act 1975 section 7B, if one Council Member per participant is appointed.
2. 50% of the maximum annual fee determined by the Salaries and Allowances Tribunal under the Salaries and allowances Act 1975 section 7b, if two Council Members per participant are appointed.

Expense to be reimbursed S5.98(2)(a) and (3)

A council member who incurs an expense of a kind prescribed in regulation 31(1) of the LG Regulations is entitled to be reimbursed for the expense to the extent determined by the Salaries and Allowances Tribunal under the Salaries and Allowances Act 1975 section 7B for that type of expense.

Regulation 31(1) of the LG Regulations prescribes the following kinds of expenses that are to be reimbursed:

- (a) rental charges incurred by a council member in relation to one telephone and one facsimile machine; and

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COUNCIL POLICY NO 1.8 MEMBER FEES & ALLOWANCES

(b) child care and travel costs incurred by a council member because of the member's attendance at a council meeting or a meeting of a committee of which he or she is also a member.

Allowance for Chairperson S5.98(5) LGA

The Chairperson is entitled, in addition to any entitlement that he or she has under section 5.99 or 5.99A, to be paid from 1 November 2019 —

1. 75% of the maximum annual local government allowance for Regional Local Government Chairpersons determined by the Salaries and Allowances Tribunal under the Salaries and Allowances Act 1975 section 7B, if one Council Member per participant is appointed
2. 50% of the maximum annual local government allowance for Regional local Government Chairpersons determined by the Salaries and Allowances Tribunal under the Salaries and Allowances Act 1975 section 7B, if two Council Members per participant are appointed.

Allowance for Deputy Chairperson S5.98 LGA

1. The deputy chairperson of the local government be paid an allowance of 25% percent of the Chairperson allowance as determined by the Salaries and Allowances Tribunal under the Salaries and Allowances Act 1975 section 7B section 5.98(5).
2. The allowance under subsection (1) is to be paid on a daily pro-rata amount, in addition to any amount to which the deputy chairperson is entitled under section 5.99 and 5.99A.

Payment of Fees and Allowances

1. The payment is applicable to each financial year, i.e. July to June
2. The payment of any taxation liability is the responsibility of the member.
3. Payment entitlements will be made to all members unless a member gives notice to the CEO in writing that the member does not wish to be paid his/her entitlement for the period stated in the notice.
4. Annual Payments are paid by monthly instalments in arrears into a nominated bank account
5. Annual payments in whole or part may be paid into the member's superannuation fund (refer to the Australian Taxation Office Interpretative Decision ATO ID 2007/205)
6. Where an annual fee in lieu of sitting fees is paid, the fee is to be reduced on a pro-rata basis by any period of leave of absence or missed ordinary council meetings of three or more cumulative meetings during the year (except whilst on Council business).

COUNCIL POLICY NO 1.8 MEMBER FEES & ALLOWANCES

6.0 REFERENCES & REVIEW

Statutory Compliance	- Local Government Act 1995 - Local Government (Administration) Amendment Regulations (Section 5.99 of the Local Government Act 1995 and Regulations 30 & 34 of the Local Government (Administration) Regulations should be observed in relation to fee & allowance payments) - Determination for Local Government Elected Council Members Pursuant to Section 7A & 7B of the <i>Salaries and Allowances Act 1975</i>	
Organisational Compliance	Accounting Policies and Procedures	
Next Review Date	November 2025	
Policy Administration	Responsible Officer	Review Cycle
Corporate	Chief Executive Officer	Annual
Risk Rating	Risk Register – Low	
Location of document	Website Staff Intranet 9 Aldous Place, Booragoon – Corporate Services 350 Bannister Road, Canning Vale – staff room	

7.0 DOCUMENT CONTROL REGISTER

Date	Review	No.	Author	Resp Officer	Council
2006	Original	1	MAF	MAF	29/06/2006
2012	Review	2	DCS	DCS	26/07/2012
2013	Review	3	EMCS	EMCS	22/08/2013
2013	Review	4	EMCS	EMCS	24/10/2013
2014	Review	5	EMCS	CEO	28/08/2014
2016	Review	6	EMCS	CEO	27/10/2016
2017	Review	7	EMCS	CEO	29/06/2017
2018	Review	8	EMCS	CEO	21/06/2018
2019	Review	9	EMCS	CEO	22/08/2019
2020	Review	10	EMCS	CEO	27/08/2020
2021	Review	11	CSM	CEO	27/05/2021
2022	Review	12	MGC	SMG – 4/10/2022	24/11/2022
2023	Review	13	EMGC	CEO	