MINUTES
SPECIAL COUNCIL MEETING

6:00pm Tuesday, 16 December 2025

Held in the Council Chambers, Melville Civic Centre,
10 Almondbury Road, Booragoon

UNCONFIRMED

The City of Melville acknowledges the Bibbulmun people as the Traditional Owners and custodians of the lands on which the City stands today and pays its respect to the Whadjuk people, and Elders both past, present and emerging.

Minutes to be confirmed at the next Ordinary Council Meeting
These minutes are hereby confirmed as true and accurate

Presiding Member Date

Vision

Vibrant, Sustainable, Inclusive Melville

Mission

To provide good governance and quality services for the City of Melville community.

Values

In everything we do, we seek to adhere to our values that guide our behaviour.

- **E**xcellence - Striving for the best possible outcomes.
- **P**articipation – Involving, collaborating and partnering.
- **I**ntegrity - Acting with honesty, openness and with good intent.
- **C**aring – Demonstrating empathy, kindness and genuine concern.

Our Approach

To put our customer at the centre of everything we do.

Social / Community	Environment	Built Environment	Economic	Governance
Healthy, Safe and Inclusive	**Clean and Green**	**Sustainable and Connected Development**	**Vibrant and Prosperous**	**Good Governance and Leadership**
Healthy, safe and inclusive communities with a sense of belonging and wellbeing.	A clean, green and sustainable City for current and future generations.	Sustainable, connected development and transport infrastructure across our City.	Economic prosperity and vibrant resilient communities and businesses.	Leadership and good governance for the benefit of the whole community.

Disclaimer

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Any statement, comment or decision made at a Council or Committee meeting regarding any application for an approval, consent or licence, including a resolution of approval, is not effective as an approval of any application and must not be relied upon as such.

Any person or entity who has an application before the City must obtain, and should only rely on, written notice of the City's decision and any conditions attaching to the decision, and cannot treat as an approval anything said or done at a Council or Committee meeting.

Any advice provided by an employee of the City on the operation of written law, or the performance of a function by the City, is provided in the capacity of an employee, and to the best of that person's knowledge and ability. It does not constitute, and should not be relied upon, as a legal advice or representation by the City. Any advice on a matter of law, or anything sought to be relied upon as representation by the City should be sought in writing and should make clear the purpose of the request.

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Audio-Visual Recording and Live Streaming

In accordance with the Council Policy CP-088 Live Streaming and Audio-Visual Recordings of Public Meetings of the Council, this meeting is electronically recorded and broadcast to the City of Melville Council Meetings YouTube Channel. All recordings are retained as part of the City's records in accordance with the *State Records Act 2000* and the General Disposal Authority for Local Government Records. Learn more about live streaming and audio-visual recordings of meetings on the City of Melville website.

The nature of the Council's decision making role in the matter:

Advocacy *When the Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.*

Executive *The substantial direction setting and oversight role of the Council. e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.*

Legislative *Includes adopting local laws, town planning schemes & policies.*

Review *When the Council operates as a review authority on decisions made by Officers for appeal purposes.*

Quasi-Judicial *When the Council determines an application/matter that directly affects a person's right and interests. The judicial character arises from the obligation to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications, building licences, applications for other permits/licences (eg under Health Act, Dog Act or Local Laws) and other decisions that may be appealable to the State Administrative Tribunal.*

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1 OFFICIAL OPENING

The Presiding Member welcomed those in attendance to the meeting, officially declared the meeting open at 6:00pm and invited Cr K Wheatland to read the Acknowledgement of Country and advised those present of the Disclaimer, the Affirmation of Civic Duty and Responsibility and the Audio Recording Advice.

2 ATTENDANCE AND APOLOGIES

In Attendance

K Mair	Mayor

Councillors	Ward
Cr N Robins	Bateman - Kardinya - Murdoch Ward
Cr C Ross	Applecross - Mount Pleasant Ward
Cr J Spanbroek	Bull Creek - Leeming Ward
Cr K Wheatland	Palmyra - Melville - Willagee Ward
Cr M Woodall	Bull Creek - Leeming Ward
Cr D Lim	Applecross - Mount Pleasant Ward
Cr S Hong *(from 6:05pm)*	Bateman - Kardinya - Murdoch Ward
Cr S Green	Central Ward

Officers

Ms G Bowman	Chief Executive Officer
Ms M Pickering	Director Community Development
Mr G Tuffin	Director Corporate Services
Mr J Coten	Director Environment & Infrastructure
Mr P Varelis	Director Planning
Mr M Yildiz	Director Legal, Governance & Risk
Ms C Newman	Head of Governance
Mr S Curulli	Governance Officer – Council Support

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At the commencement of the meeting:

Public Gallery	0

Apologies

Nil

On Approved Leave of Absence

Cr G Barber	Bicton - Attadale - Alfred Cove Ward
Cr G Panayotou	Bicton - Attadale - Alfred Cove Ward
Cr C Yorke	Central Ward

At 6:02pm, the Presiding Member invited Cr N Robins to address the Council to acknowledge the victims of the Bondi Beach massacre and their families.

At 6:04pm, the Presiding Member invited Cr M Woodall to address the Councill. Cr M Woodall spoke in solidarity with Cr N Robins and requested that the Council observe a minute of silence for those who have lost their lives at Bondi.

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3 DECLARATIONS BY MEMBERS

3.1 Declarations by Members who have not read and given due consideration to all matters contained in the business papers presented before the Meeting

- Cr K Wheatland advised they had not read the Officer Advice Note provided.
- Cr N Robins advised they had not read the Officer Advice Note provided.

At 6:05pm, Cr S Hong entered the meeting.

3.2 Declarations by Members who have received and not read the Elected Members Bulletin

Nil.

4 ANNOUNCEMENTS BY THE PRESIDING MEMBER (WITHOUT DISCUSSION)

Approved Deputations

Nil.

Approved Written Submissions

Nil.

5 DISCLOSURE OF INTEREST

5.1 Financial or Proximity Interests

Under sections 5.60A and/or 5.60B of the *Local Government Act 1995*

Nil.

5.2 Disclosure of Interest that may cause a Conflict

Under *22 Local Government (Model Code of Conduct) Regulations 2021* or a City of Melville Code of Conduct)

Nil.

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6 PUBLIC QUESTION TIME

At 6:07pm, the Presiding Member opened Public Question Time.

6.1 Questions Received with Notice

6.1.1 Mr M Fitzgibbon, Melville

As Mr M Fitzgibbon was not present at the meeting to read out their question, the Presiding Member advised that in accordance with the Local Government (Meeting Procedures) Local Law 2022, they would not be read out but would be included in the minutes of the meeting.

Question 1:

The City Annual Report for 2024/25 details an increase in Lost Time Injury Frequency Rate to 12.89, from the reported LTIFR for 2023/24 of 5.40; an increase of 2.4 times.

Has the City determined the underlying "reason/s" for the increase in LTIFR to such an unacceptable level, and if so, what are those reasons?

Response 1:

The City's Annual Report for 2024/25 details an increase in the Lost Time Injury Frequency Rate (LTIFR) to 12.89, from 5.40 in 2023/24. This increase is primarily due to 13 Lost Time Injuries (LTIs) occurring within the current calendar year, compared with a significantly lower rate in 2023/24 where 9 out of 12 months were LTI free. As the LTIFR is a snapshot in time, this recent cluster of incidents has had a magnified impact on the reported rate.

A detailed review of the 13 Lost Time Injuries indicates that there is no single underlying systemic failure. Rather, the incidents are varied in nature. The City does not regard the current LTIFR as acceptable and is using these findings as an opportunity to strengthen its approach to Work Health and Safety holistically.

In summary, the increase in LTIFR is the result of a cluster of diverse, task specific incidents within a relatively short period. The City is responding with a structured and targeted improvement program aimed at reducing these risks and supporting a safer, healthier and more engaged workforce.

6.2 Questions Received at the Meeting

Nil.

At 6:07pm, the Presiding Member closed Public Question Time.

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7 NEW BUSINESS OF AN URGENT NATURE

7.1 New Business – Awards and Presentations

At 6:08pm, the Presiding Member invited the Chief Executive Officer forward to acknowledge Healthy Melville and Leisure Fit Team on receiving the IPAA Health and Well Being Award, at the IPAA 2025 Achievement Awards- Best Practice in Health and Wellbeing Category.

8 IDENTIFICATION OF MATTERS FOR WHICH MEETING MAY BE CLOSED

That the meeting may close to members of the public, if required, to allow for items with attachments deemed confidential in accordance with Section 5.23(c) of the *Local Government Act 1995* to be discussed behind closed doors.

At 6:11pm, the Presiding Member advised that Attachment 2 to item C25/353 City of Melville Annual Report for 2024-2025 has been identified as confidential and may be considered behind closed doors.

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9 REPORTS

9.1 Reports of the Chief Executive Officer

Corporate Services

At 6:11pm, the Presiding Member invited Mr M Yildiz, Director Legal Governance & Risk to speak to the Officer Advice Note, distributed to Elected Members on Tuesday, 16 December and attached to the minutes of this meeting, which concluded at 6:13pm. Officer Advice Note.

At 6:13pm, Mr G Tuffin, Director Corporate Services responded to questions on the item, which concluded at 6:15pm.

C25/353 City of Melville Annual Report for 2024-2025

File Number:	
Responsible Officer:	Director Corporate Services
Voting Requirements:	Absolute Majority
Officer Disclosure of Interest:	No Officer involved in the preparation of this report has a declarable interest in this matter.
Attachments:	1. Annual Report 2024-2025 ⇩ 2. Financial Audit Management Letter (confidential)

COUNCIL'S ROLE

Executive: The substantial direction setting and oversight role of the Council. e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.

SUMMARY

- Local Government Financial statement audits are conducted by the Office of the Auditor General (OAG). The OAG appointed KPMG to conduct the audit work for the City of Melville, with the OAG being responsible for issuing the audit opinion.
- The Audit, Risk, and Improvement Committee (ARIC) was presented the draft 2024-2025 Annual Financial Statements on 19 November 2025 with officers from KPMG and OAG presenting the audit findings. The ARIC noted the reports and recommended the reports for consideration by Council.
- The overall closing funds/unrestricted cash amount available to be carried forward to 2025-2026 is $0.304m, in comparison with the budgeted surplus of $zero.
- The Annual Report is to be accepted by Council prior to 31 December 2025.
- Sets the date for the 2026 Annual General Meeting of Electors (AGME).

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OFFICER RECOMMENDATION

At 6:15pm Cr K Wheatland moved, seconded Cr D Lim

That the Council:

1. **Receive the Independent Auditor's Report for the financial year ending 30 June 2025 as presented to the Audit, Risk, and Improvement Committee (ARIC) on 19 November 2025.**
2. **Receive the Financial Audit Management Letter, as provided in Confidential Attachment to the Audit, Risk, and Improvement Committee (ARIC) on 19 November 2025 and attached to this report (Attachment 2)**
3. **Accept the Audited Financial Statements, as provided in Attachment 1, for the City of Melville for the financial year ending 30 June 2025.**
4. **Accept the City of Melville 2024-2025 Annual Report, as provided in Attachment 1, in accordance with Section 5.53 and 5.54(1) of the *Local Government Act 1995*, noting that:**
   - **(a) Minor typographical amendments, that do not affect the intent of the document may be made; and**
   - **(b) An abridged version of the City's financial statements and audit report will be included.**
   - **(c) Officers will develop a communication piece to accompany the annual report.**
5. **Advertise the availability of the Annual Report in accordance with Section 5.55 of the *Local Government Act 1995*.**
6. **Set the date for the 2026 Annual General Meeting of Electors as Monday, 2 February 2026, to be held at the Civic Centre at 6pm, in in accordance with Section 5.27 of *the Local Government Act 1995*.**

Amendment

COUNCIL RESOLUTION

At 6:17pm Cr M Woodall moved, seconded Cr J Spanbroek

That the officer recommendation be amended by including the words "subject to the amendments outlined in the officer advice note, and" in point 4, to read:

> ***"4. Accept the City of Melville 2024-2025 Annual Report, as provided in Attachment 1,* subject to the amendments outlined in the officer advice note, *and in accordance with Section 5.53 and 5.54(1) of the Local Government Act 1995, noting that:***
>
> - ***(a) Minor typographical amendments, that do not affect the intent of the document may be made; and***
> - ***(b) An abridged version of the City's financial statements and audit report will be included.***
> - ***(c) Officers will develop a communication piece to accompany the annual report."***

At 6:18pm the Presiding Member declared the motion.

CARRIED BY ABSOLUTE MAJORITY (9/0)

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Substantive Motion As Amended

COUNCIL RESOLUTION (C25/353)

At 6:15pm Cr K Wheatland moved, seconded Cr D Lim

That the Council:

1. **Receive the Independent Auditor's Report for the financial year ending 30 June 2025 as presented to the Audit, Risk, and Improvement Committee (ARIC) on 19 November 2025.**
2. **Receive the Financial Audit Management Letter, as provided in Confidential Attachment to the Audit, Risk, and Improvement Committee (ARIC) on 19 November 2025 and attached to this report (Attachment 2)**
3. **Accept the Audited Financial Statements, as provided in Attachment 1, for the City of Melville for the financial year ending 30 June 2025.**
4. **Accept the City of Melville 2024-2025 Annual Report, as provided in Attachment 1, subject to the amendments outlined in the officer advice note, and in accordance with Section 5.53 and 5.54(1) of the *Local Government Act 1995*, noting that:**
   - **(a) Minor typographical amendments, that do not affect the intent of the document may be made; and**
   - **(b) An abridged version of the City's financial statements and audit report will be included.**
   - **(c) Officers will develop a communication piece to accompany the annual report.**
5. **Advertise the availability of the Annual Report in accordance with Section 5.55 of the *Local Government Act 1995*.**
6. **Set the date for the 2026 Annual General Meeting of Electors as Monday, 2 February 2026, to be held at the Civic Centre at 6pm, in in accordance with Section 5.27 of *the Local Government Act 1995*.**

At 6:20pm the Presiding Member declared the motion.

CARRIED BY ABSOLUTE MAJORITY (8/1)

Yes (8): Mayor Katy Mair and Crs Nicole Robins, Jennifer Spanbroek, Karen Wheatland, Matthew Woodall, Daniel Lim, Soo Hong and Scott Green

No (1): Cr Clive Ross

PURPOSE

The attached Annual Reports reflect a positive financial position of the City of Melville as at 30 June 2025. The Draft Annual Report includes the Annual Financial Report 2024-2025 (Attachment 1), comprising:

A. Statements of Comprehensive Income by Nature

B. Statement of Financial Position

C. Statement of Changes in Equity

D. Statement of Cashflow

E. Statement of Financial Activity

F. Notes to and forming part of the Annual Financial Report.

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Draft City of Melville Management Letter from KPMG/OAG (Attachment 2).

STRATEGIC ALIGNMENT

Outcome	5	Leadership and good governance for the benefit of the whole community.
Objective	5	Good Governance and Leadership
	5.1	Provide transparent and accountable good governance.
	5.2	Ensure long term financial sustainability, strategic advocacy and partnerships, and diverse revenue streams.
	5.3	Ensure efficient and effective use of assets, resources and technology.

BACKGROUND

The *Local Government Act 1995* (the Act) prescribes the following (but not limited to) in relation to the Annual Report:

- Section 5.53(1) requires a local government to prepare an Annual Report for each financial year.
- Section 5.53(2)(f) states that the Annual Report must contain the financial report for the financial year.
- Section 5.54 requires the Annual Report for a financial year is to be accepted by the local government no later than 31 December after that financial year.

The City refers to its Annual Report as the Community Annual Report which contains the full-text summary of the organisation performance, the full Annual Financial Report audited by KPMG/OAG and a copy of the Auditor's opinion from the Office of the Auditor General.

The management letter contains only two items both rated minor, which is an excellent result following and extensive audit undertaken by KPMG/OAG.

At the time of writing this report, the final audit opinion had not yet been received from the OAG. This will be provided prior to the Special Council Meeting.

The Annual Report for 2024-2025 requires acceptance by the Council prior to the Annual General Meeting of Electors.

The Annual General Meeting of Electors will need to be scheduled. It is required to be held within 56 days of the adoption of the annual report by Council.

CONSIDERATION

The attached reports have been prepared in compliance with the requirements of the legislation and Council policy.

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FINANCIAL IMPLICATIONS

Statement of Financial Activity

The net result for the 2024-2025 financial year was a positive result (surplus) of **$304,265** as calculated in the Statement of Financial Activity.

	Actual 2025	Budget 2025	Actual 2024
Surplus or deficit at the start of the financial year	377,220	-	438,816
Amount attributable to operating activities	31,351,916	29,906,554	33,737,517
Amount attributable to investing activities	(45,049,197)	(64,079,694)	(42,105,533)
Amount attributable to financing activities	13,624,326	34,173,140	8,306,421
Surplus or deficit after imposition of general rates	**304,265**	-	**377,221**

Financial Position of the City

The following key balance sheet items were extracted from the attached annual financial reports, and reflect a positive financial position for the City of Melville as at 30 June 2024.

	2024-2025 $	2023-2024 $
Total Assets	1,508.3m	1,463.8m
Total Liabilities	48.9m	44.9m
Net Assets	**1,459.4m**	**1,418.9m**

ENGAGEMENT

The external Audit process was undertaken by KMPG and approved by the Office of the Auditor General. The Audit Risk and Improvement Committee met with representatives from the OAG and KMPG on Wednesday, 19 November 2025 to discuss the 2024/25 Audit process and general findings.

SUSTAINABILITY IMPLICATIONS

The draft annual financial statements support sustainable financial management by promoting transparency, accountability, and informed decision-making aligned with long-term financial planning.

LEGISLATIVE AND POLICY ALIGNMENT

The *Local Government Act 1995* (the Act) prescribes the following (but not limited to) in relation to the Annual Report:

- Section 5.53(1) requires a local government to prepare an Annual Report for each financial year.
- Section 5.53(2)(f) states that the Annual Report must contain the financial report for the financial year.

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- Section 5.54 requires the Annual Report for a financial year is to be accepted by the local government no later than 31 December after that financial year.

The Annual General Meeting of Electors will need to be scheduled. It is required to be held within 56 days of the adoption of the annual report by Council.

FINANCIAL IMPLICATIONS

The net result for the 2024-2025 financial year was a positive result of $7.27m as calculated in the Statement of Comprehensive Income.

CONSEQUENCE

The 2024-2025 Annual Report will be available on the City's website, at its five libraries, the Civic Centre, and in hard copy to individuals upon request.

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C25/354 Statements of Financial Activity for November 2025

File Number:	
Responsible Officer:	Director Corporate Services
Voting Requirements:	Simple Majority
Officer Disclosure of Interest:	No Officer involved in the preparation of this report has a declarable interest in this matter.
Attachments:	1. Statement of Financial Activity November 2025 ⇩ 2. Statement of Comprehensive Income November 2025 ⇩ 3. Net Working Capital November 2025 ⇩ 4. Reconciliation of Working Capital November 2025 ⇩ 5. Notes Statement of Financial Activity November 2025 ⇩ 6. Statement of Financial Position November 2025 ⇩ 7. Summary Rate Debtors November 2025 ⇩ 8. Rates Collection Graph November 2025 ⇩ 9. General Debtors Aged 90 Days November 2025

COUNCIL'S ROLE

Executive: The substantial direction setting and oversight role of the Council. e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.

SUMMARY

- This report presents the Statements of Financial Activity, Statement of Comprehensive Income and Statement of Financial Position for the period ending 30 November as presented for noting by the Council.
- The financial statements and figures for the 2024–2025 financial year will be accepted by Council at the Special Council Meeting on 16 December. Following acceptance by Council, future monthly Statements of Financial Activity will reflect the final 2024/25 surplus.
- The preliminary variances for the month ending 30 November are presented for noting by the Council.

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OFFICER RECOMMENDATION AND COUNCIL RESOLUTION (C25/354)

At 6:20pm Cr J Spanbroek moved, seconded Cr D Lim

That the Council notes the Statement of Financial Activity and Statement of Comprehensive Income for the month ending 30 November 2025 as detailed in the following attachments:

- **Statement of Financial Activity November 2025 (Attachment 1); and**
- **Statement of Comprehensive Income November 2025 (Attachment 2); and**
- **Net Working Capital November 2025 (Attachment 3); and**
- **Reconciliation Net Working Capital as of 30 November 2025 (Attachment 4); and**
- **Notes to Statement of Financial Activity November 2025 (Attachment 5); and**
- **Statement of Financial Position as of 30 November 2025 (Attachment 6); and**
- **Summary Rate Debtors November 2025 (Attachment 7); and**
- **Rates Collections Graph November 2025 (Attachment 8); and**
- **General Debtors Aged 90 Days November 2025 (Attachment 9).**

At 6:20pm the Presiding Member declared the motion.

CARRIED UNANIMOUSLY (9/0)

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PURPOSE

The attached financial reports reflect a positive financial position of the City of Melville as at 30 November 2025.

STRATEGIC ALIGNMENT

Outcome	5	Leadership and good governance for the benefit of the whole community.
Objective	5	Good Governance and Leadership
	5.1	Provide transparent and accountable good governance.
	5.2	Ensure long term financial sustainability, strategic advocacy and partnerships, and diverse revenue streams.
	5.3	Ensure efficient and effective use of assets, resources and technology.

BACKGROUND

The Statements of Financial Activity for the period ending 30 November 2025 have been prepared and tabled in accordance with the *Local Government (Financial Management) Regulations 1996*.

Overall Summary of the City's Financial Position

- Rates raised as at 30 November were $114.9M, compared to a year-to-date budget of $114.4M.
- The total outstanding debtors (including all rates and sundry debtors) is $43.7M as of 30 November 2025.

- The City's total investments holding for November 2025 amount to $194.8M, made up of the Citizen Relief Fund ($0.25M), Municipal Funds ($61.5M) and Reserve Funds ($133.02M) which are restricted to the defined purpose for which the reserve account was established. The detailed Investment Council Report will be tabled for the Ordinary Meeting of Council in February 2026.
- The investment in green/ethical term deposits as at 30 November 2025 was 12% of the City's investment portfolio, in accordance with the council investment. During November $9M of investments were placed for a period of 1 year to achieve the maximum return on investment with those being green/ethical term deposits.

CONSIDERATION

The attached reports have been prepared in compliance with the requirements of the legislation and Council policy. The three-monthly reports that are presented are the:

1. Statement of Financial Activity

   Provides details on the various categories of income and expenditure.

2. Statement of Comprehensive Income

   Provides details on the Nature classifications.

3. Statement of Financial Position

   Provides details on the Financial Position.

Variances

A detailed summary of variances and comments based on the Statement of Financial Activity by Nature is provided in attachments:

- Statement of Financial Activity November 2025 (Attachment 1); and
- Statement of Financial Position as of 30 November 2025 (Attachment 6): Statement of Variances in Excess of $100,000.

Revenue

Rates raised as at November were $114,926,024, compared to a year-to-date budget of $114,487,622.

Rates Collection

SUMMARY OF RATE DEBTOR MOVEMENT					
Detail	Actuals Current Month YTD	Actuals Previous Month YTD	*% Diff Current Mth to Previous Mth*	Actuals This Month Last Year YTD	*% Diff Current Mth to Current Mth Last Yr*
Opening Balance - 1 July	5,273,124	5,273,124	*0%*	5,425,866	*-3%*
Debtors Raised	144,357,365	144,246,960	*0%*	131,929,858	*9%*
Payments Received	(105,924,229)	(100,884,216)	*5%*	(96,730,203)	*10%*
Closing Balance	43,706,260	48,635,868	*-10%*	40,625,521	*8%*

Total debtor collections for the month amounted to $4,929,608.

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Sundry Debtor Movement

SUMMARY OF SUNDRY DEBTOR MOVEMENT					
Detail	Actuals Current Month YTD	Actuals Previous Month YTD	*% Diff Current Mth to Previous Mth*	Actuals This Month Last Year YTD	*% Diff Current Mth to Current Mth Last Yr*
Opening Balance - 1 July	428,089	428,089	*0%*	565,184	*-24%*
Invoices Raised	3,544,827	2,480,012	*43%*	2,101,298	*69%*
Receipts	(2,495,706)	(2,232,451)	*12%*	(2,054,750)	*21%*
Prepayments	36,985	36,101	*2%*	(4,732)	*-882%*
Closing Balance	1,514,194	711,750	*113%*	607,001	*149%*

Sundry debtor balances increased by $802,444 over the course of November from $711,750 to $1,514,194 of which total 90-day sundry debtors for the month is $241,987, representing 16% of total sundry debtors.

Corporate Climate Action Plan

A summary of the expenditure associated with the City's climate action plan initiatives, compared to a year-to-date budget, is provided below. These costs encompass various activities aimed at reducing our carbon footprint and promoting sustainable practices across the City.

Corporate Climate Action Plan Expenditure			
Description	YTD Actuals 2025-2026	YTD Budget 2025-2026	Total Budget 2025-2026
Energy Efficiency Program	0	0	100,000
EV Charging System Infrastructure Program	184,798	185,000	250,000
Piney Lakes Eco Hub Detailed Design	0	15,000	150,000
Renewable Energy Projects	0	10,000	1,462,489
Sustainability & Climate Action Salaries	168,581	138,920	333,407
Carbon Accounting, Budgeting & Energy Monitoring	30,984	66,000	66,000
Supporting Community Renewable Energy Transition	0	0	50,000
Solar PV & BESS Program Feasibility Study	0	0	20,000
Energy Efficiency Improvements	0	0	40,000
Electrification & Pilot Program	0	0	29,787
Third Party Verification of City and Community Emissions	0	0	20,000
Total	**$384,363**	**$414,920**	**$2,521,683**

The City has signed and received the fully executed Community Energy Upgrade Fund grant agreement ($518,110) on 3 September 2025. The procurement for Renewable Energy System Consultancy Support and Point Walter's irrigation pump upgrade project have commenced, with larger Supply, Install and/or Construction tenders on pause until planning and designs are completed.

The City is very excited to progress these Energy Efficiency Projects (FY25/26 to FY26/27) that will bring energy and cost savings as well as emission reductions and climate resilience.

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Money Expended in an Emergency and Unbudgeted Expenditure

There was no money expended in an emergency or unbudgeted expenditure for the month of November 2025.

Budget Amendments

There were no budget amendments for consideration as part of this report.

Granting of concession or writing off debts owed to the City

Delegation DA-032 empowers the Chief Executive Officer (CEO) to grant concessions and write off monies owing to the City to a limit of $10,000 for any one item. The CEO has partially on-delegated this to the Directors to write off debts or grant concessions to a value of $5,000 and the Chief Financial Officer to a value of $1,000.

Sundry Debtors

There were no Sundry Debtors written off for the month of November 2025.

Rate Debtors

There were no rate debts written off for the month of November 2025.

ENGAGEMENT

There are no applicable engagement considerations presented as part of this report.

SUSTAINABILITY IMPLICATIONS

The monthly financial statements support sustainable financial management by promoting transparency, accountability, and informed decision-making aligned with long-term financial planning.

LEGISLATIVE AND POLICY ALIGNMENT

Local Government Act 1995 Division 3 – Reporting on Activities and Finance Section 6.4 – Financial Report.

Local Government (Financial Management) Regulation 1996 Part 4 – Financial Reports Regulation 34 requires that:

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34*. Financial activity statement report — s. 6.4*

(1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —

(a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c);

(b) budget estimates to the end of the month to which the statement relates;

(c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;

(d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and

(e) the net current assets at the end of the month to which the statement relates.

(2) Each statement of financial activity is to be accompanied by documents containing —

(a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;

(b) an explanation of each of the material variances referred to in subregulation (1)(d); and

(c) such other supporting information as is considered relevant by the local government.

(3) The information in a statement of financial activity may be shown —

(a) according to nature and type classification; or

(b) by program; or

(c) by business unit.

(4) A statement of financial activity, and the accompanying documents referred to in sub-regulation (2), are to be —

(a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and

(b) recorded in the minutes of the meeting at which it is presented.

(5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

The variance adopted by the Council is 10% or $100,000 whichever is greater.

Local Government Act 1995 Division 4 – General Financial Provisions Section 6.12; Power to defer, grant discounts, waive or write off debts.

The format of the Statements of Financial Activity as presented to the Council and the reporting of significant variances is undertaken in accordance with the Council's Accounting Policy CP-025.

UNCONFIRMED

FINANCIAL IMPLICATIONS

Variances

Variances are detailed and explained in the attachment Notes to Statement of Financial Activity November 2025 (Attachment 5): Notes on Statement of Variances in excess of $100,000.

CONSEQUENCE

There are no consequences or alternative options presented as part of this report.

UNCONFIRMED

10 DECISION MADE WHILE MEETING WAS CLOSED TO THE PUBLIC

Nil.

11 CLOSURE

There being no further business to discuss, the Presiding Member declared the meeting closed at 6:20pm.

UNCONFIRMED

Annual Report

2024–2025

City of Melville

Acknowledgement of Country

We acknowledge the Bibbulmun people as the Traditional Owners of the land on which our City stands today and pay our respects to the Whadjuk people and Elders both past and present.

Nyungar Statement

City of Melville nagolik Bibbulmen Nyungar ally-maga milgebar gardukung naga boordjar-il narnga allidja yugow yeye wer ali kaanya Whadjack Nyungar wer netingar quadja wer burdik.

Marie Taylor
Whaduck Balardong Nyungar Birdiyia

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Cover: *Boxing program participants at the Willagee Community Centre*
Left: *Planting on Country event*

MESSAGE FROM THE MAYOR

The 2024–2025 year was another exciting one, full of change and progress towards our community vision of a vibrant, prosperous City for everyone who works, lives and visits.

We launched our new Council Plan for the Future 2024–2034 which combines our Strategic Community and Corporate Business plans. This integrated plan provides a consolidated roadmap for the future and will help inform future decision making and direction for the City.

The Council Plan will ensure our projects and services are aligned with our community's aspirations, which feed directly into our new key outcomes and objectives. The community told us that their priority areas were:

1. Sustainable practices/climate change
2. Streetscapes, trees and verges
3. Responsible growth and development
4. Community safety and crime prevention
5. Sport and recreation facilities and services
6. Services, facilities and care for seniors.

These community aspirations became the foundation of our key themes that guided the development of our outcomes and objectives to create a vibrant, inclusive and sustainable Melville now and for the future. Our community-informed focus will be in maintaining our service delivery and working towards key outcomes of green spaces and sustainability, community and recreation facilities, connectivity, responsible growth and development and community safety.

Our integrated planning and reporting framework was used to create the plan and will help ensure we remain focused on our achieving our strategic direction and our short, medium and long-term intergenerational outcomes and objectives.

With our community being an integral part of our decision making, it was very pleasing to see the number of people visiting our dedicated Melville Talks engagement webpages double from last year. Through 68 engagement projects during the year, we asked our community to help shape various projects and provide feedback on a diverse range of topics to ensure that the voice of our community is at the heart of our decision making.

I would like to offer my heartfelt thanks to the State and Federal governments for their significant financial support for key upcoming projects for the City. This support is invaluable to ensuring these major projects come to fruition. I look forward to keeping our community updated about these and other exciting projects in the City of Melville.

I am pleased to report that we successfully moved two motions at the National General Assembly of Local Government. The first motion asked the Australian Government to act to make the producers of items such as electronic waste, tyres, matresses and packaging more responsible for reducing end-of-life waste and waste disposal costs.

It was fantastic to see Emma Charlton from Bottle Top Hill receive the Community Citizen of the Year Award from Auspire. The award recognised Emma's outstanding contribution and connection to the local community.

In our continued commitment to reconciliation, we proudly launched our second Stretch Reconciliation Action Plan (RAP) 2025–2028 and made several steps to ensure our reconciliation efforts assist Aboriginal and Torres Strait Islander people now and in the future.

We hosted a diverse array of events that increased community connectivity and vibrancy and took several measures to help local businesses prosper. During the 2024-2025 financial year, we took positive steps toward becoming carbon neutral as an organisation by 2030 and facilitate community progression to net zero emissions by 2050 to ensure a sustainable future.

Thank you to our wonderful community for your contribution to making Melville vibrant, sustainable and inclusive, and the prosperous, thriving, connected community that it is today.

Katy Mair
City of Melville Mayor

MESSAGE FROM THE CEO

The close of the 2024-2025 financial year marks the City's most exciting year since I became CEO in 2023 as we launched our new Council Plan. This community-informed, council-led 10-year plan sets out our direction, outcomes and objectives as we realise our vision of a vibrant, sustainable, inclusive Melville.

Under our Council Plan for the Future 2024–2034, our revitalised vision, outcomes and objectives have honed our focus, helping us to deliver better outcomes by focusing on what matters most to our community, all while demonstrating our values of excellence, participation, integrity and caring and continuing to put our customers at the centre of everything we do.

The City's We Belong Plan 2023–2027 continued to increase diversity and inclusion in the workplace and we were proud to be named on Diversity Council Australia's annual list of inclusive employers for 2024–2025.

I am humbled to lead such a dedicated, hardworking, skilled workforce, who value their efforts and contribution in making Melville a great place for everyone to enjoy. In celebrating our fantastic staff, I was proud to see our Coordinator Resource Recovery and Waste Vanja Marjanovic awarded as the Woman of Waste for 2024 at the Waste Innovation and Recycling Awards. This award recognises women in the industry who have driven change and lead in breaking down barriers and creating new career prospects for the next generation.

Voted by the community, our award winning LeisureFit Centres were recognised for their ability to meet the needs of our community, taking home the People's Choice – Large Business award at the AUSactive Awards. This award demonstrates the value our community places on these centres and their ability to help establish healthy, connected communities. Our newly renovated swimming area at LeisureFit Booragoon is now open and it is great to see our community use this space to further their health and fitness goals.

Our Canning Bridge Place Grants program won a Minister for Local Government Place Innovation Award in October 2024 for the program's use of an inventive and responsive circular economic model. This program takes parking funds (approximately $120,000 per year) and reinvests them in the Canning Bridge area through local community and business projects.

Our commitment to carbon neutrality as an organisation by 2030 saw the launch of our first Corporate Climate Action Plan Annual Progress Report and the Community Climate Action Plan marking important milestones in our commitment to sustainability and climate change action.

I would like to thank the City's hardworking staff and Elected Members who continue to deliver outstanding services and projects for our community to enjoy now and in the future.

The successes of this year have been made possible through ongoing conversations, effective collaboration, and close partnerships with our State and Federal governments; our local State and Federal members; our many communities; sporting, cultural, environmental and not-for-profit partners and agencies; and our incredible volunteers who make our vision of a vibrant, sustainable and inclusive Melville a reality.

A special thanks to our residents, ratepayers and businesses who make the Melville community what it is today – a great place to live, work, run a business, visit and enjoy our natural areas and vibrant centres.

Gail Bowman
City of Melville Chief Executive Officer

Fast facts

The City of Melville sits along 18km of the banks of Derbal Yerrigan (Swan) and Djarlgarro Beelier (Canning) rivers on Whadjuck Noongar Boodja, in Perth, Western Australia.

As a metropolitan central sub-region local government, the City of Melville is home to a diverse and multicultural community of more than 113,000 residents across six wards and 18 suburbs.

Our residents enjoy a rich built environment, natural heritage, vibrant arts and culture, a variety of retail and business precincts, an abundance of opportunities for physical and social activity, beautiful public open spaces and unique nature landscapes.

Land area
53 km²

Foreshore
18 km

Bushland
281 ha

Public open space
861 ha

Parks and reserves
205

Street trees
49,814

Paths
501 km

Roads
506 km

Residential properties
42,921

Detached housing
74%

Waste diverted from landfill
66.2%

Residents
113,404

Mortgage
34.1%

Renting
20.6%

No mortgage
39.7%

Population density
2,138 ppsq km

Median age
42

Residents with a university qualifiation
38.4%

Residents identifying as Aboriginal and Torres Strait Islander peoples
0.9%

Residents working locally
29.5%

Medium/high density housing
25.8%

Gross Regional Product
$8.35 billion

Local jobs
54,521

Unemployment
2.0%

Average children
1.8 per family

Primary schools
24

Secondary schools
9

Tafe/university
2 one of each

Residents born overseas
34.5%

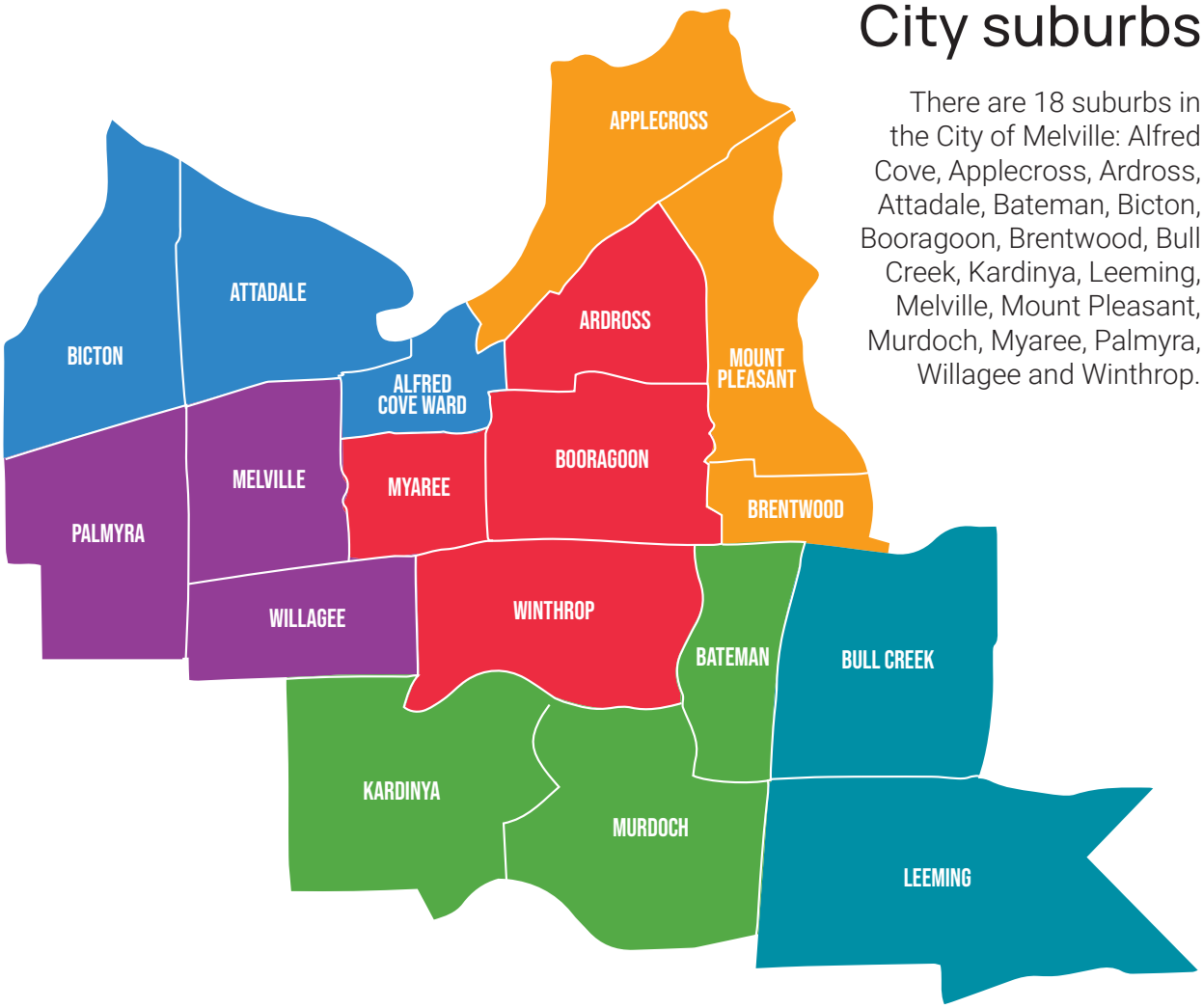
Registered businesses
10,676

Median house sale price
$1.211 million

Source: Profile ID Home | City of Melville | Community profile and City of Melville internal data sources.

City suburbs

There are 18 suburbs in the City of Melville: Alfred Cove, Applecross, Ardross, Attadale, Bateman, Bicton, Booragoon, Brentwood, Bull Creek, Kardinya, Leeming, Melville, Mount Pleasant, Murdoch, Myaree, Palmyra, Willagee and Winthrop.



Organisation history

The City of Melville was established as a Roads Board on 5 June 1901 and became a Shire in 1961, a Town in 1962, and a City in 1968. In 1913, the Melville Roads Board's Council Chambers were built on the corner of Stock Road and Canning Highway, Palmyra. The City of Melville Civic Centre on Almondbury Road in Booragoon was officially opened on 1 May 1968.

The Melville Civic Centre was opened on Wednesday, 1 May 1968

Our suburbs

Suburb	Population	Sales growth	Median sale price	Rental growth	Median rental price
Alfred Cove	2,550	20.9%	$1.48m	1.8%	$750pw
Applecross	6,887	30.2%	$2.8m	10.2%	$950pw
Ardross	4,232	33.8%	$1.74m	7.9%	$1025pw
Attadale	6,335	4.0%	$1.83m	3.4%	$920pw
Bateman	3,717	34.2%	$1.28m	4.9%	$750pw
Bicton	6,573	19.1%	$1.65m	-6.3%	$750pw
Booragoon	5,532	9.8%	$1.41m	-10.4%	$699pw
Brentwood	2,064	21.8%	$1.09m	13.9%	$780pw
Bull Creek	7,746	21.5%	$1.33m	11.1%	$800pw
Kardinya	8,730	18.9%	$1.04m	6.6%	$760pw
Leeming	8,860	18.0%	$1.21m	-0.3%	$750pw
Melville	5,695	20.7%	$1.4m	4.4%	$825pw
Mount Pleasant	6,684	5.7%	$1.85m	20.6%	$920pw
Murdoch	3,524	18.2%	$1.22m	5.3%	$737pw
Myaree	1,945	17.4%	$1.23m	-15.8%	$800pw
Palmyra	6,950	5.0%	$1.04m	4.6%	$732pw
Willagee	4,872	21.1%	$975k	0.4%	$800pw
Winthrop	5,907	9.9%	$1.54m	4.5%	$925pw
City of Melville average figures	**5,489**	**18.34%**	**$1.39m**	**3.71%**	**$815pw**

Data sourced from REIWA www.reiwa.com.au on 31 July 2025.

Our Council Plan

The City of Melville adopted its first Council Plan for the Future 2024–2035 (Council Plan) in August 2024. The Council Plan integrates the City's Strategic Community Plan (SCP) 2020–2030 and Corporate Business Plan (CBP) 2020–2024, and provides a community-informed and Council-led vision, against which we set our strategic direction for the next 10 years.

Bringing these strategic decision-making plans (CBP and SCP) together created a cohesive, coordinated and integrated Council Plan, ensuring our vision, outcomes and objectives are all connected to our community's priorities and aspirations.

Through extensive community engagement, we found that 65.79% of people felt that the City's previous vision of 'engaging with our diverse community to achieve an inclusive, vibrant and sustainable future,' remains relevant but could be clearer. In response, the community-informed Council Plan introduced a more consolidated vision: **Vibrant, Sustainable, Inclusive Melville.**

The City's mission remains the same: **to provide good governance and quality services for the City of Melville community.**

With the community's input, the five key outcome areas that the City will focus on are:

OUR VISION

Vibrant, Sustainable, Inclusive Melville

The City of Melville's purpose is set out in Section 1.3(3) of the *Local Government Act 1995* (WA): 'In carrying out its functions, a local government is to use its best endeavours to meet the needs of current and future generations [in its district] through an integration of environmental protection, social advancement and economic prosperity.'

OUR MISSION

To provide good governance and quality services for the City of Melville community.

OUR APPOACH

To put the customer at the centre of everything we do.

OUR VALUES (EPIC)

Our values guide our behaviour in everything we do.

Excellence
Striving for the best possible outcomes

Participation
Involving, collaborating and partnering

Integrity
Acting with honesty, openness and good intent

Caring
Demonstrating empathy, kindness and genuine concern

About Council

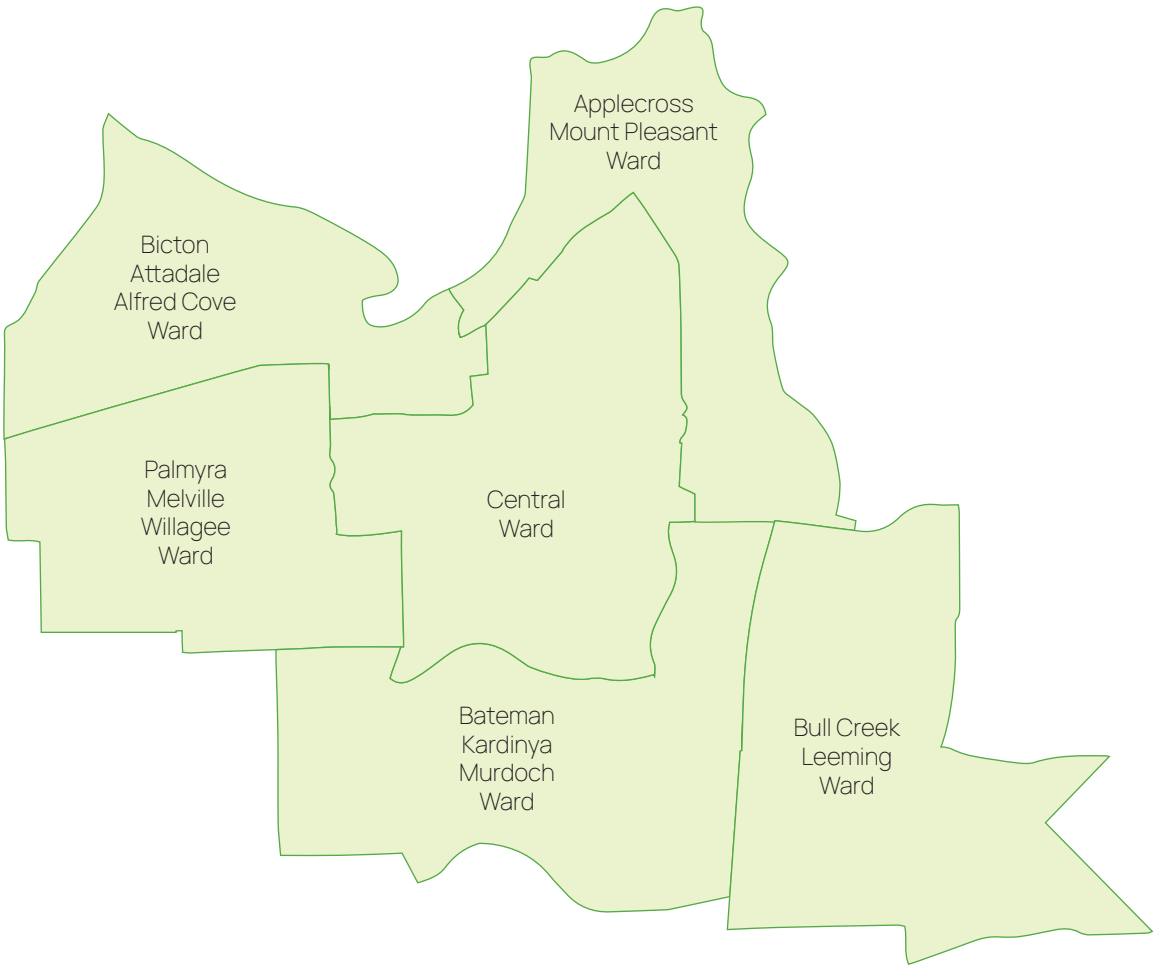
The Council leads the strategic direction for the City of Melville. They are informed by our community and respond to the community's priorities and aspirations through the Council Plan, delegated decision-making, Council meetings and committees.

The City of Melville Council is made up of a Mayor and 12 Councillors/Elected Members, including the Deputy Mayor, who represent the community in one of the six wards shown below. The community elects the Mayor and Councillors for four-year terms, with a half-Council election every two years. Elected Members elect the Deputy Mayor each year. The Mayor speaks on behalf of the City and liaises with the Chief Executive Officer (CEO) on the affairs and performance of the organisation.

COUNCIL MEETINGS

The Council operates on an Agenda Briefing Forum/Ordinary Meeting of Council structure to conduct its meetings. The Agenda Briefing Forum is for Elected Members and interested residents to become more informed on matters prior to formal consideration and decision at the Ordinary Meetings of Council. The forums encourage dialogue between Elected Members, officers and members of the public and allow Elected Members to gain insight and understanding of issues prior to presentation at the Ordinary Meetings of the Council.

Agenda Briefing Forums are generally held on the second Tuesday of each month and Ordinary Meetings of the Council are generally held on the third Tuesday of each month. Please note, no meeting was held in January 2025.



ABOUT THE COMMITTEES

Elected Members are also involved in the Governance Committee and the Financial Management, Audit, Risk and Compliance Committee (FMARCC).

The FMARCC was renamed the Audit Risk and Improvement Committee at the November 2024 Ordinary Meeting of Council.

The Governance Committee is a non-statutory advisory body that provides guidance and support to the Council on corporate governance, with the aim of enhancing governance standards within our City. The Governance Committee convenes on an as-needed basis and convened four times in 2024–2025 to deliberate the following matters:

- CEO key performance indicators progress reports
- CEO performance review.

The FMARCC is an audit committee tasked with aiding the Council in fulfilling its duties related to risk management, internal controls, legislative compliance, and both internal and external audit reporting. In 2024–2025, the Audit Risk and Improvement Committee convened four times to review and receive reports on the following matters:

- City of Melville Annual Financial Report – 2023–2024
- City of Melville Community Annual Report – 2023–2024
- Compliance Audit Return 2024
- Amendment of Section 3.16 of the *Local Government Act 1995 (Local Government Reform)*
- Internal audit report – Compliance Audit Return 2024
- Review of Local Cat and Local Fencing laws (adopted 15 July 2025)
- Freedom of information activities update
- Governance and compliance activities update
- Insurance and risk management report updates
- Legal status report updates
- Internal audit report – fraud control
- ICT cyber security activity report
- Internal audit activity reports.

Elected Members
(as at 30 June 2025)

Mayor
Katy Mair
Term of office expires
October 2027

Applecross-Mount Pleasant Ward

Cr Daniel Lim
Term of office expires
October 2027

Cr Clive Ross
Term of office expires
October 2025

Bateman-Kardinya-Murdoch Ward

Cr Soo Hong
Term of office expires
October 2027

Cr Nicole Robins
Term of office expires
October 2025

Bicton-Attadale-Alfred Cove Ward

Cr Glynis Barber
Term of office expires
October 2027

Cr Jane Edinger
Term of office expires
October 2025

Bull Creek-Leeming Ward

Cr Matthew Woodall
Term of office expires
October 2027

Cr Jennifer Spanbroek
Term of office expires
October 2025

Central Ward

Cr Scott Green
Term of office expires
October 2027

Cr Terry Lee
Term of office expires
October 2025

Palmyra-Melville-Willagee Ward

Cr Tomas Fitzgerald
Term of office expires
October 2027

Deputy Mayor
Karen Wheatland
Term of office expires
October 2025

For more information and contact details of Elected Members, visit **melvillecity.com.au/electedmembers**

Elected Members' fees, expenses, and allowances

Under our outcome of good governance and leadership and as per the Local Government Act, this section displays fees, expenses and allowances paid to Elected Members during the 2024–2025 financial year.

Elected Member	Mayoral allowance	Deputy Mayoral allowance Elected Member (Meeting) allowance	ICT allowance	Travel	Other expenses reimbursed	Superannuation	Total
Mayor K Mair	$93,380	$51,541	$3,500		$12,858	$2,210	$148,726
Cr D Lim	-	$32,960	$3,500	$315	$174	$632	$37,218
Cr C Ross		$32,960	$3,500			$632	$37,091
Cr S Hong		$32,960	$3,500		$1,754	$632	$37,091
Cr N Robins		$32,960	$3,500			$632	$37,091
Cr G Barber	$9,727	$32,960	$3,500			$632	$46,818
Cr J Edinger		$32,960	$3,500	$532	$60	$632	$37,091
Cr M Woodall		$32,960	$3,500	$186		$632	$37,091
Cr J Spanbroek		$32,960	$3,500			$632	$37,091
Cr S Green		$32,960	$3,500				$36,460
Cr T Lee		$32,960	$3,500		$2,204		$36,460
Cr T Fitzgerald		$32,960	$3,500				$36,460
Cr K Wheatland	$13,618	$32,960	$3,500	$4,410	$3,229	$1,079	$54,569

Elected Members' attendance

	Agenda Briefing Forum	Ordinary Meeting of Council	FMARCC Committee /ARIC*	Governance Committee*	Special Meeting of Council	Annual General Meeting	Special Meeting of Electors
Mayor Katy Mair	9	10	5	3	2	1	NA
Cr Daniel Lim	9	10	5	1	2	1	NA
Cr Clive Ross	7	8	NA	2	1	1	NA
Cr Soo Hong	10	9	NA	4	1	1	NA
Cr Nicole Robins	11	10	4	1	2	1	NA
Cr Glynis Barber	10	10	2	2	2	1	NA
Cr Jane Edinger	10	9	NA	4	2	1	NA
Cr Matthew Woodall	8	8	0	1*	1	0	NA
Cr Jennifer Spanbroek	10	11	3	NA	2	1	NA
Cr Scott Green	10	11	2	NA	2	0	NA
Cr Terry Lee	11	11	3	1	2	0	NA
Cr Tomas Fitzgerald	11	11	1/1*	NA	1	1	NA
Cr Karen Wheatland	6	11	NA	1	1	1	NA
Total number of meetings	**11**	**11**	**5**	**4**	**2**	**1**	NA

*** Where an asterisk is shown, the Councillor may have attended in their capacity as an observer.**

**** Committee Structure revisions at November 2024 and December 2024 Ordinary Meeting of Council. Membership of all committees vacated, reduced and renominated. The FMARCC was renamed the Audit Risk and Improvement Committee at November 2024 Ordinary Meeting of Council.**

There were no Special Meetings of Electors in the 2024–2025 financial year.

Melville Midwinter performances

Our leadership team
(as at 30 June 2025)

The City of Melville administration works under the leadership of the Chief Executive Officer (CEO) in the delivery of many diverse services, projects and programs for the community.

Gail Bowman
Chief Executive Officer

- **Joanna Arbel**
  Executive Manager Corporate Strategy and Communications
- **Llewellyn Rogers**
  Executive Manager People & Culture

Gary Tuffin
Director Corporate Services

- **Deepti Heera**
  Chief Information Officer
- **Alida Ferreira**
  Chief Financial Officer
- **Corrine Newman**
  Head of Governance

Peter Varelis
Director Planning

- **Gavin Ponton**
  Manager Strategic Urban Planning
- **Kate Bainbridge**
  Manager Development Approvals
- **Andrew Melville**
  Manager Health and Compliance

Meriel Pickering
Director Community Development

- **Dean Burton**
  Manager Healthy Melville
- **Leeann Reid**
  Manager Cultural Services
- **Mike Emery**
  Manager Community Safety

Mick McCarthy
Director Environment and Infrastructure

- **Jeff Bird**
  Manager Natural Areas and Parks
- **Kimberly Brosztl**
  Manager Engineering
- **Paul Molony**
  Manager Resource Recovery and Fleet
- **Rachael Ward**
  Manager City Buildings and Projects
- **Dorian Hughes**
  Manager Sustainability and Climate Action

Our people

Employees (total number of employees on the payroll system as at 30 June 2025)

418 Full time

192 Part time

214 Casual

824 Labour Force Establishment - LFE employees

549 Total fulltime equivalent (FTE) at 30 June 2025

512.61 excluding casual staff

Employee remuneration details

Number of employees of the City entitled to an annual salary of $100,000 or more in 2024–2025.

SALARY RANGE	NUMBER OF EMPLOYEES
$130,000-$139,999	11
$140,000-$149,999	4
$150,000-$159,999	1
$160,000-$169,999	
$170,000-$179,999	2
$180,000-$189,999	5
$190,000-$199,999	2
$200,000-$209,999	2
$210,000-$219,999	2
$220,000-$229,999	1
$230,000-$239,999	
$240,000-$249,999	2
$250,000-$259,999	
$260,000-$269,999	1
$270,000-$279,999	
$280,000-$289,999	
$290,000-$299,999	
$300,000-$309,000	
$310,000-$319,000	
$320,000-$329,000	
$330,000-$339,000	
$340,000-$349,000	1
$350,000-$359,000	

The Chief Executive Officer was provided a Total Reward Package of $378,000 in 2024-2025.

Planning for the future and achieving our vision

Our Council Plan for the future 2024–2034 is our highest-level guiding document and articulates our community's aspirations, priorities and vision for the future. It helps us understand what matters most to our community and guides how we deliver services and facilities for the next ten years.

As part of the major review of the City's Strategic Community Plan and Corporate Business Plan and to inform the development of the City's Council Plan 2024–2034, the City engaged the community to understand their aspirations and priorities.

Between October and December 2023 the City conducted an extensive multifaceted consultation process, across two phases which collectively heard from more than 3,000 community members.

A diverse range of participants provided feedback on what makes the City of Melville unique, what they love and what could be enhanced.

MARKYT® Community and Wellbeing Scorecard

The first phase of the engagement occurred in October 2023 with the City of Melville Markyt (R) Community Scorecard. This survey invited the community to rate our services, events, programs and facilities, highlighting areas they love and priorities areas of focus. Respondents were also asked to complete a follow-up survey on their general wellbeing and experiences with the City of Melville as a place to live, work and visit.

The MARKYT® Community Scorecard measures community satisfaction with the products and services we offer. The scorecards provide us with key feedback on our services, infrastructure, and facilities so we can identify areas we are performing well in and areas for improvement. The results are then compared to previous years and other local governments in WA to understand how we are performing over time, and in comparison to other local governments.

The survey is conducted every two years, and in 2023 our 'Overall Performance Index Score' was 73, which is 10 points above the industry average. The overall performance index score is a combined measure of the City of Melville as a place to live and the Council as a governing organisation.

Areas in which we performed particularly well were:

- Library services
- Sport and recreation facilities and services
- Playgrounds, parks and reserves

Our most improved areas were:

- Respect for Aboriginal and Torres Strait Islander peoples, culture and heritage
- Local history and heritage

Areas we need to focus on and improve included:

- The Community Safety Service (CSS)
- New facilities at sporting grounds
- Access to seniors' services and activities
- Growing the urban canopy by planting more trees and preserving existing, mature trees
- Housing affordability and housing diversity.

Informed by community feedback the community's six key priorities identified from phase one were:

1. Sustainable practices and climate change
2. Streetscapes, trees and verges
3. Responsible growth and development
4. Community safety and crime prevention
5. Sport and recreation facilities and services
6. Services, facilities and care for seniors.

Read the full report and results at
melvillecity.com.au/scorecards

The second phase of the community engagement took place between November and December 2023 and focused primarily on capturing the community's overall vision, emerging and existing aspirations, and to identify challenges and opportunities.

This phase was designed to accommodate various levels of community involvement based on participants preferred time, commitment and interest in shaping the future of our City. A range of engagement methods were undertaken, including workshops, drop-in sessions, idea-sharing and online, in-person and over the phone surveys.

The outcome from the first and second phase of engagement included the refinement of the City of Melville vision and identification of six key themes that guided the development of our outcomes and objectives:

1. **Green spaces and sustainability**
2. **Community and recreation facilities**
3. **Events and activities**
4. **Connectivity**
5. **Responsible growth and development**
6. **Community safety**

This community feedback in collaboration with the Council and City staff resulted in the City's first Council Plan for the Future.

The **ENGAGEMENT SNAPSHOT** for the Council Plan can be viewed below:

262,000 people reached

4,401 Melville Talks page visits

3,193 people participated

2,864 completed a survey

279 ideas shared

40 visited a listening post

10 attended a workshop

DEMOGRAPHICS

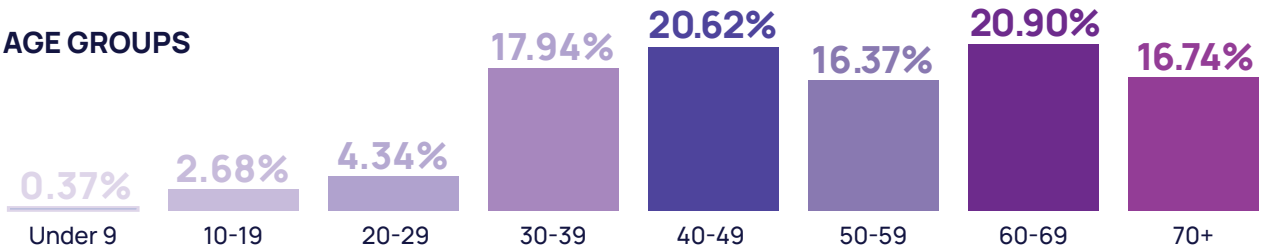
2,912 live in the City of Melville

282 from a migrant background

187 living with a disability

29 First Nations people

AGE GROUPS



GENDERS

35.14% men/male

51.30% women/female

0.75% Non-binary /use other term

12.81% prefer not to say

To see our community-informed council-led outcomes, go to page 24. We report back to the community on our progress against the Council Plan in this annual report.

Integrated Planning and Reporting Framework

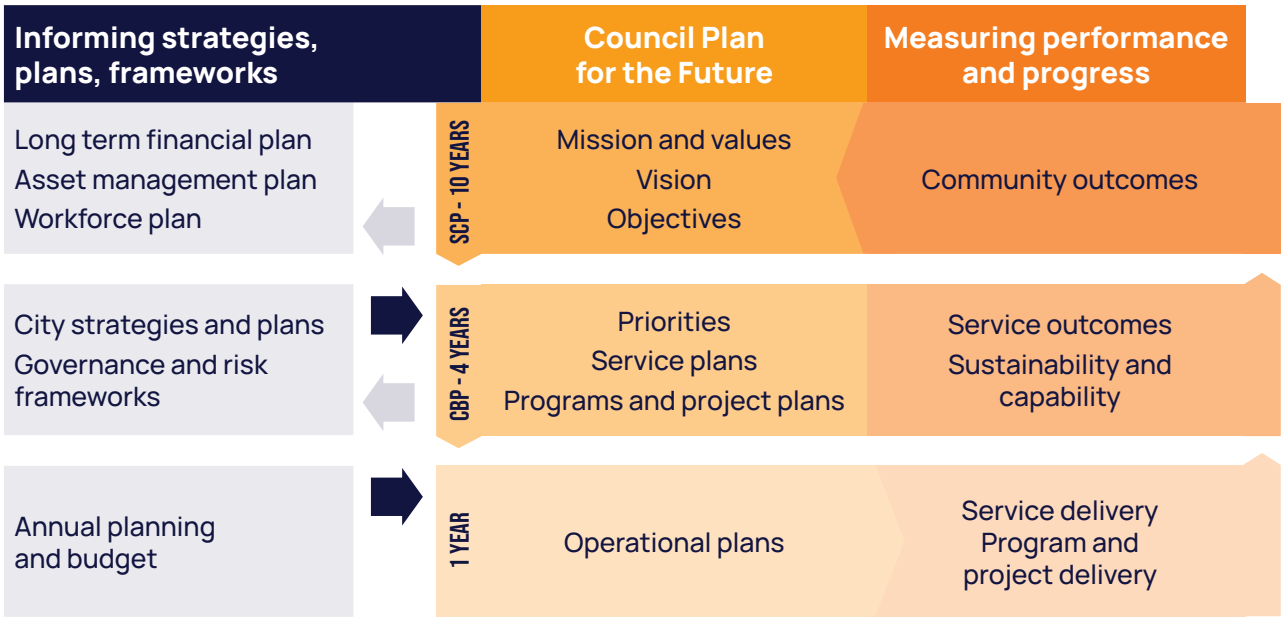
The *Local Government Act 1995 (5.56)* requires all local governments 'to plan for the future'. This is achieved through an Integrated Planning and Reporting (IPR) Framework.

The IPR Framework aims to support the sustainability of local governments by ensuring that the priorities set and services delivered align with and respond to the needs, priorities and aspirations of the community.

The Council Plan incorporates the IPR framework in aligning our long-term vision, values, outcomes and objectives directly with the community's priorities and aspirations, ensuring that the voices of our community are central to our strategic planning and decision making.

The City's services and projects are aligned with our key outcomes and objectives and set against our resourcing capability to deliver short, medium and long-term intergenerational community outcomes.

The diagram below illustrates the IPR framework for our Council Plan.



The Council Plan was informed and influenced by external factors, such as significant strategic impacts and federal and state government legislation, policies, plans and projects.

The direction and outcomes from the Council Plan have been mapped against four significant strategic impacts (social, environment, economic and governance) to assist with building resilience and adaptability within City strategies, plans, policies and practices to meet new and changing community requirements.

For more information on the significant strategic impacts impacting the Council Plan, please see page 13 of the **City of Melville Council Plan for the Future 2024–2034**.

Ceramcist Robbie Kerr takes part in Melville Open Studios

Our outcomes and objectives

	SOCIAL / COMMUNITY		ENVIRONMENT		BUILT ENVIRONMENT	
OUTCOMES	**Healthy, Safe and Inclusive**		**Clean and Green**		**Sustainable and Connected Development**	
	Healthy, safe and inclusive communities with a sense of wellbeing, social connection and participation		**A clean, green and sustainable City for current and future generations**		**Sustainable, connected development and transport infrastructure across our City**	
OBJECTIVES	1.1	Facilitate a sense of community, wellbeing, social connection and participation.	2.1	Protect and enhance our natural environment, ecosystems and biodiversity.	3.1	Facilitate enhanced and sustainable urban development and amenity.
	1.2	Provide a range of inclusive local community services, events and cultural activities.	2.2	Sustainable use of resources and adoption of a circular economy approach, optimising waste reduction and resource recovery.	3.2	Deliver sustainable and well-planned infrastructure and public places and spaces.
	1.3	Improve community safety and security.	2.3	Increase the urban forest tree canopy on City managed land.	3.3	Plan for urban growth and local commercial activity centres.
	1.4	Provide inclusive multipurpose places and facilities to encourage healthy lifestyles and wellbeing.	2.4	Provide and improve parks and green open spaces.	3.4	Protect and promote the City's character and heritage.
	1.5	Support sustainable sporting and community groups and volunteering.	2.5	Mitigate and adapt to climate change impacts.	3.5	Facilitate improved integrated public transport solutions.
	1.6	Provide and facilitate lifelong learning opportunities.	2.6	Transition the organisation to carbon neutrality by 2030 and facilitate community progress to net zero emissions by 2050.	3.6	Provide sustainable and connected road, bicycle, footpath and transport networks.

ECONOMIC		GOVERNANCE	
Vibrant and Prosperous		**Good Governance and Leadership**	
Economic prosperity and vibrant, resilient communities and businesses		**Leadership and good governance for the benefit of the whole community**	
4.1	Facilitate vibrant activated local places and centres.	5.1	Provide transparent and accountable good governance.
4.2	Increase awareness of Melville as a tourism and eco-tourism destination.	5.2	Ensure long term financial sustainability, strategic advocacy and partnerships, and diverse revenue streams.
4.3	Attract investment in strategic locations.	5.3	Ensure efficient and effective use of assets, resources and technology.
4.4	Support local business growth and resilience.	5.4	Strengthen active citizen engagement, participation, and access to information.
4.5	Facilitate a business friendly experience.	5.5	Provide excellent customer experiences and ease of access.
		5.6	Provide an inclusive, safe, healthy, equitable and engaging workplace.

Over the next four years the City will deliver the following high-level services to support in the achievement of our community's aspirations and priorities.

Our services

Healthy, Safe and Inclusive	Clean and Green	Sustainable and Connected Development	Vibrant and Prosperous	Good Governance and Leadership
• Community development - people • Neighbourhood centres and community capacity building • Aboriginal and Torres Strait Islander engagement and reconciliation • Libraries • Arts, culture and events • Museum and cultural precincts • Community safety • Community safety mobile patrol service • Ranger services • Public health • Sport and recreation • LeisureFit services and facilities • Point Walter Golf Course	• Sustainability • Natural areas management • Parks and streetscape management • Resource recovery and waste management	• Building services • Development compliance • Statutory planning services • Roads and transport infrastructure - roads and carparks • Roads and transport infrastructure - stormwater and drainage • Paths • Traffic and road safety • City buildings project management • City buildings management • Strategic urban planning	• Place activation • Strategic land and property management • Business development	• Community and stakeholder engagement • Customer experience • Asset management planning • Corporate strategy • Communications • Finance and risk • Information communications and technology • Governance • Internal audit • People and culture • Workplace health and safety • Fleet • Business support

We also conduct regular public benefit testing and value for money auditing and look for efficiencies and cost savings to ensure our services and facilities are an economic, efficient and effective use of ratepayer money. We try not to inappropriately duplicate any state, federal or private services or facilities.

Although what we provide responds to the needs of our community, state legislation also requires us to provide certain services or facilities.

For more information on all City services, projects and programs for 2024–2025, including resourcing and costs, see pages 23–67 of the City of Melville Council Plan 2024–2034.

Our roles

As a local government we play a key role in achieving our community's aspirations and our vision of engaging with our diverse community to achieve a vibrant, sustainable and inclusive Melville.

Although we are ideally placed to understand and respond to the changing needs of our community, we understand that some areas are outside our direct control or expertise and we need to work with and through the commitment and action of others, such as State and Federal governments, business, community organisations, and residents.

We aim to be agile and regularly track our progress in achieving our community's aspirations to see if we need to refocus and realign the different roles we play and services and facilities we provide.

Different roles we play

REGULATOR – we have a statutory obligation to regulate a specific area of activity.

MONITOR – we gather information and check progress over time.

FACILITATOR – we bring together and encourage others to achieve goals.

ADVOCATE – we promote the interests of our community to other decision-making organisations, such as state and federal governments.

FUNDER – we provide funding to others to provide services and facilities.

PARTNER – we work collaboratively with others to deliver services and facilities.

PROVIDER – we are responsible for service and facility delivery.

City of Melville CEO Gail Bowman, Minister Catherine King, Member for Tangney Sam Lim and Deputy Mayor Karen Wheatland

A year in review

AUGUST - SEPTEMBER (Djilba: SEASON OF CONCEPTION)

- Seven projects secured funding as part of our Canning Bridge Place Grants program.
- Our staff were recognised at the Library Board Awards.
- Our Library and Cultural Centre (LCC) project hit another important milestone with the architects Christou Design Group (CDG) confirmed.
- Our refurbished Willagee Library was renamed to become our first dual-named library. The library is now known as Willagee Library Wilgi Kaartdijin Mia, meaning Willagee Knowledge Home.
- We continued our commitment to improving road safety in Leeming by installing a speed platform at the exit of Striker Indoor Sports and Fitness onto Farrington Road.
- Lacrosse siblings, a sailor and a BMX racer were among the 11 young athletes awarded a 2024 Youth Sports Scholarship.
- We secured $60,000 from the State Government's Creativity for Schools (CFS) grants for our Write Club project, which helps local students develop key skills in literacy, critical thinking and self-confidence.

OCTOBER - NOVEMBER (Kambarang: SEASON OF BIRTH)

- To encourage residents to bring nature back into their gardens, the City of Melville and five other local governments partnered with Perth Natural Resource Management (NRM) to support the ReWild Perth Project.
- Our LeisureFit Centres were recognised for their ability to meet the needs of our community, taking home the People's Choice – Large Business award at the AUSactive Awards.
- From November 2024 to March 2025, we hosted Melville Summer Music with ten free, family-friendly concerts featuring WA acts at five stunning parks.
- Our popular Mount Henry Jetty in Mount Pleasant reopened following a $1.7 million replacement.
- We were proud to have been named on Diversity Council Australia's annual list of Inclusive Employers for 2024–2025.

Melville Bowling Club sign new lease

Future Library and Cultural Centre concept by CDG

New speed platform

LeisureFit staff

Mayor Katy Mair (centre) with the MCCC Melville Business Awards winners

DECEMBER - JANUARY (Birak: SEASON OF THE YOUNG)

- We were thrilled to welcome $15 million worth of funding through the Federal Government's Thriving Suburbs Program for our future Library and Cultural Centre.
- Launched the rebrand of Piney Lakes Environmental Education Centre to the City of Melville Eco Hub.
- Our commitment to creating a diverse and inclusive workplace was highly commended at the 2024 Most Accessible Communities in WA (MACWA) Awards.
- LeisureFit Booragoon was transformed into a modern, contemporary and accessible swimming facility following a $13.7 million refurbishment.

FEBRUARY - MARCH (Bunuru: SEASON OF ADOLESCENCE)

- We encouraged the community to share their ideas for the future Library and Cultural Centre during a public engagement.
- Our engineering team won a highly commended award in the prestigious Institute of Public Works Engineering Australia (IPWEA) WA Awards.
- We secured funding of more than $518,000 to increase renewable energy generation, reduce reliance on grid electricity and cut carbon emissions.

APRIL - MAY (Djeran: SEASON OF ADULTHOOD)

- We proudly launched our second *Stretch Reconciliation Action Plan (RAP) 2025–2028*, reaffirming our commitment to embedding reconciliation in everyday operations.
- We launched Murals and More: A Canning Bridge Adventure, a brand-new children's activity book designed to spark creativity and inspire visits to the area.
- Secured Lotterywest support for two key projects: the culturally significant Goolugatup Lowerlands and an increase in public open space in Canning Bridge. A total of $2,815,000 in grant funding was awarded.

JUNE - JULY (Makuru: SEASON OF FERTILITY)

- June 2025 Council approved the concept plan for the Moreau Mews Town Square in the Canning Bridge precinct.

MACWA Awards

IPWEA WA Awards

Member for Tangney Sam Lim and Mayor Katy Mair attend Storytime at the Civic Square Library

Embedding reconciliation in everyday operations

Re.Group's Gayle Seddon with City of Melville Coordinator Resource Recovery and Waste Vanja Marjanovic

Key items of capital expenditure

In 2024–2025, **$52 million** was incurred in investment activities. Key items of capital expenditure included:

Our 2024–2025 capital works program was partly funded by government funding programs, including the Roads to Recovery Program and Main Roads Regional Grants Program and the Community Sporting and Recreation Facilities Fund (CSRFF) program. The City of Melville did not undertake any major land transactions in 2024–2025.

As per regulation 19BE of the Local Government (Administration) Regulations 1996, below are the amounts of capital grants, subsidies, and contributions received by the City of Melville in the last three financial years for replacing and renewing assets:

Financial year 2024-2025 (Audited): **$7,719,822.72**

Financial year 2023-2024 (Audited): **$3,356,376.61**

Financial year 2022-2023 (Audited): **$4,885,820.06**

$23.8m for works on City-owned buildings, including $6.8m for the Leisurefit Booragoon Refurbishment, $3.2m for upgrading changerooms at Len Shearer Reserve, $3m for the Blue Gum Community Centre redevelopment, $2.9m for the Civic Centre HVAC replacement, $2.3m for the design stage of new Library and Cultural Centre, $1.2m for the Melville Reserve redevelopment and $1m for BMX facilities at Bob Gordon Reserve.

$11.3m for roads, including $2.5m at various locations between Kirk Road to Murdoch Drive at Somerville Boulevard, $1.0m for Leeming Recreation Centre carpark, $727,000 of mill and overlay at various streets between Worley Street and Leach Highway, and $594,000 for safety improvements between Adrian Street and Cleopatra Street.

$7.6m for parks streetscapes, including $3.2m for the Canning Bridge Activity Centre, $1.1m for the Goolugatup Heathcote Lower Development and $733,000 for the Webber Reserve redevelopment.

$2.1m for paths, including $385,000 for the Blackwall Reach Pde renewal and $195,000 for constructing a new path between Doney Street, Canning Highway to Norma Road.

$2.0m for drainage, including a $221,000 drainage system improvement at Blue Gum Lake, and $119,000 for installing a new drainage site on Honour Avenue.

$1.2m for furniture and equipment, including IT hardware and software.

$1.4m for plant and equipment, including fleet.

$1.0m for playgrounds, including $249,000 for the Point Walter Foreshore Playspace.

$0.9m for irrigation.

$0.5m for environmental, including $253,000 for Melville Beach Road.

$0.2m for lighting, including $108,000 to upgrade floodlighting and install new poles at Tompkins Park Reserve.

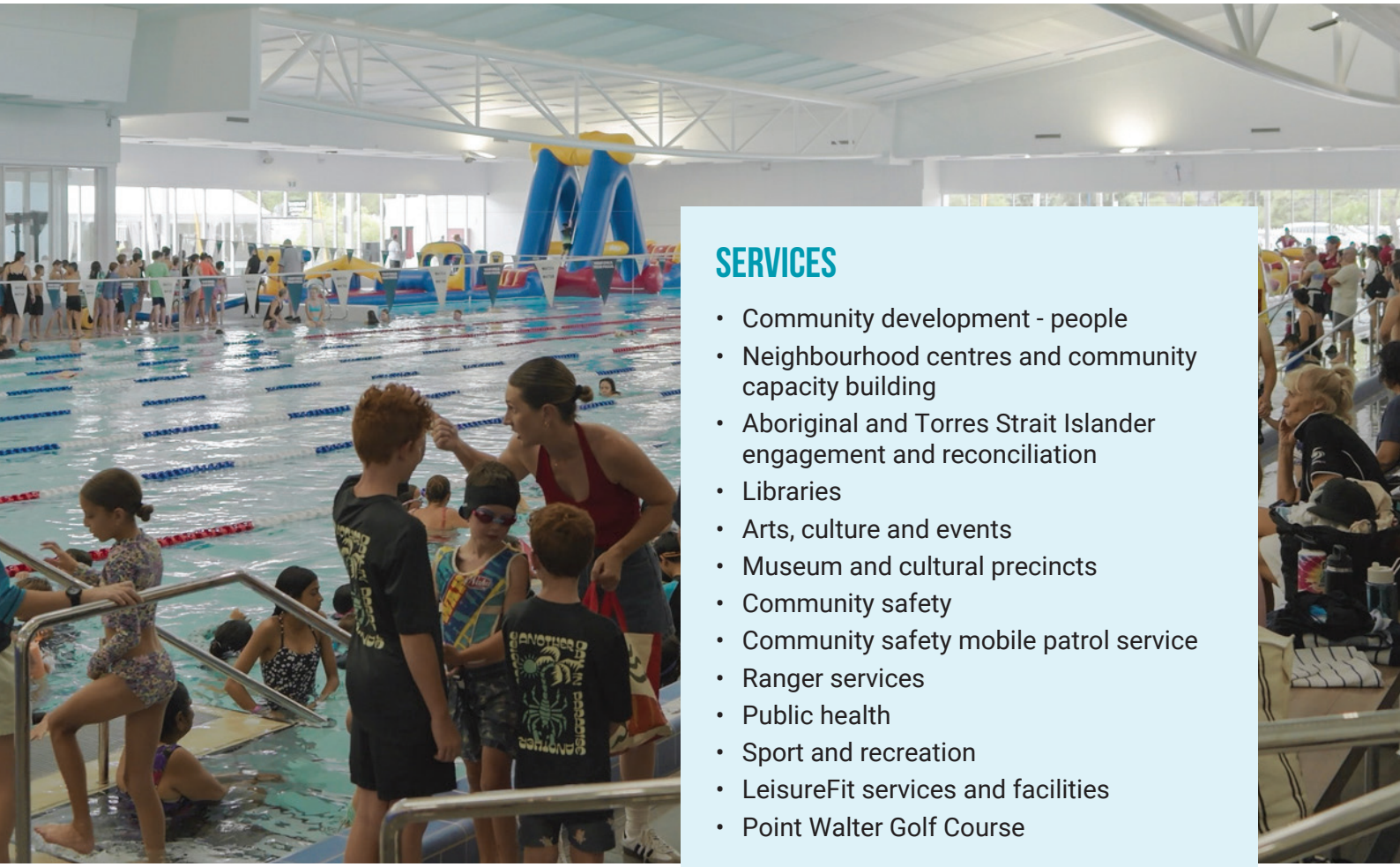
$0.1m for foreshore facilities, including $49,000 for the Majestic Close Boardwalk.

Outcome 1:
Healthy, Safe and Inclusive

Healthy, safe and inclusive communities with a sense of belonging and wellbeing

OBJECTIVES

1.1 Facilitate a sense of community, wellbeing, social connection, and participation.
1.2 Provide a range of inclusive local community services, events and cultural activities.
1.3 Improve community safety and security.
1.4 Provide inclusive multipurpose places and facilities to encourage healthy lifestyles and wellbeing.
1.5 Support sustainable sporting and community groups and volunteering.
1.6 Provide and facilitate lifelong learning opportunities.



The community enjoyed the refurbished facilities at LeisureFit Booragoon during a free family fun day

SERVICES

- Community development - people
- Neighbourhood centres and community capacity building
- Aboriginal and Torres Strait Islander engagement and reconciliation
- Libraries
- Arts, culture and events
- Museum and cultural precincts
- Community safety
- Community safety mobile patrol service
- Ranger services
- Public health
- Sport and recreation
- LeisureFit services and facilities
- Point Walter Golf Course

HIGHLIGHTS

Healthy

Issued **8** commercial permits for recreation/personal training/water-based foreshore activities.

Provided **76** Youth Sport Grants and **11** YSS Scholarships.

4,930 LeisureFit Members, up **584** from last year.

864,508 attendances at our LeisureFit Centre, up nearly **50,000** from last year.

Held **234** Active in the Park fitness classes.

54,100 rounds of golf were played at Point Walter Golf Course.

Conducted **3,152** swimming pool inspections.

Completed **843** routine food premises inspections with **96%** of businesses scoring 3+ stars. There were **965** food premises inspections conducted for the year in total.

Handed out **$4,000** worth of fines following the food safety inspections.

Inspected **20** beauty and hairdressing businesses to check they are clean, well maintained and comply with relevant legislation.

Completed **29** public building inspections to ensure they are safe for our community to use.

Responded to **775** complaints about noise.

Safe

Conducted **20,056** targeted patrols based on information from the community or police.

Conducted **29,031** checks through Holiday Watch Patrols.

Responded to **687** calls from police for assistance. The Community Safety Service (CSS) also provided police with **787** intelligence reports, managed **2,606** maintenance issues and assisted with **45** jobs regarding missing persons.

Received **25** calls about vandalism, **372** calls about antisocial behaviour, **652** calls about suspicious activity and made **2,606** maintenance reports.

Completed **1,197** graffiti removals.

Responded to **2,431** customer requests for illegally parked vehicles.

Responded to **544** reports for abandoned vehicles and **269** reports of barking dogs.

Delivered **13** education and prevention programs.

Reunited **97%** of lost dogs and cats with their owners or helped them find new homes.

Reached out to **171,602** people through our education and prevention programs.

Increased eNews subscribers to **1,418**, up nearly **200** from last year.

Inclusive

1,675 people were transported through the Community Bus Service.

Supported **266** people through the Age Friendly Assistance Fund.

Held five seniors events with **550** people attending.

3,295 people attended the Youth-Drop-In service.

Held **11** youth events.

Across **2** events, **107** participants took part in our Wheeled Sports program.

PHAZE held **8** sessions, attracting **133** people.

More than **300** people came to the Youth Collective Market.

1,629 people connected to volunteer opportunities through the Melville Volunteer Resource Centre (MVRC).

Received **69** community grant applications.

Assisted **184** residents through the financial counselling service.

Loaned **993,689** physical items and **302,536** e-resources to our **34,140** library members.

Welcomed **579,792** visitors to our libraries, with **5,113** children attending Storytime, **10,822** children attending Baby Rhyme Time and **9,045** adults attending our adult events and programs.

Commissioned two new murals in Canning Bridge, installed **15** irrigation cubicles wrapped with new artwork, commissioned four sump murals. Approved **3** public art projects, with **2** installed by developers under the Percent for Art scheme.

135 artworks were displayed for Melville Art Awards, attracting **2,555** visitors.

Melville Open Studios attracted more than **5,000** visitors across the opening weekend as **150** artists opened their studio doors, resulting in close to **$100,000** in sales.

Hosted **329** people across **17** creative leaning events and workshops employing **28** artists.

462 attendees to Koolangka Waangkiny Noongar Language Storytime.

Showcased **7** children's/young people's work.

101 Write Club participants.

Made **182** art box sales, not including **44** free art boxes provided to Melville families experiencing hardship.

More than **22,500** people attended our key events including Songs for Freedom (**2,000**), Melville Storylines (**1,000**), Place Names Melville exhibition (**450**), the Jacaranda Festival (**13,000**), Melville Summer Music (**4,200**), Blak Dingo Club (**220**) and Melville Midwinter (**800**).

Saw a total of **1,880** attendees at 'Goo Sounds' – **6** musical performances hosted at Goolugatup.

A total of **8,947** people visited the Goolugatup Gallery across **12** exhibitions hosting **59** artists.

Perth Makers Market attracted approximately **36,000** visitors.

Wireless Hill Museum saw **6,655** visitors to exhibitions from July to December 2024. The museum closed for refurbishment from January to June 2025.

Welcomed **13,527** visitors to Atwell House (**5,257**) and Atwell Gallery (**8,270**).

Welcomed **4,595** people at various events hosted in our Main Hall, including a DJ workshop (**10**), Blak Disco Club (**495**), Tender is the Night (**200**), two discos (**340**), and a public forum (**40**). The Melville Theatre Company hosted **3,509** people.

KEY PROJECTS AND ACHIEVEMENTS

Healthy

Several projects and key achievements in support of healthy communities came to fruition this year.

We reached nearly 5,000 LeisureFit members, our highest-ever membership number. This has been attributed to our marketing efforts, customer first approach, fitness program offerings and our newly renovated pool. Since reopening the pool area in January 2025, we welcomed 163,020 people to our aquatic programs, classes and general visits. Attendance at our LeisureFit centres increased to 864,508, demonstrating our community's commitment to staying fit, healthy and connected.

LeisureFit had an incredible 2024–2025. LeisureFit was awarded the National People's Choice Award from AUSactive for Best Fitness Facility in Australia. This recognition, voted by our community, was a wonderful surprise and we're so grateful to our members for making LeisureFit the place to be for health and fitness.

We opened two new training spaces – the Performance Studio at LeisureFit Melville and The Box at LeisureFit Booragoon – giving our members even more ways to train, move and connect.

We were also thrilled to be nominated for Facility of the Year at the LIWA Awards, reflecting the hard work of our team and the support of our community.

The City's ever popular free Active in the Park classes were held 234 times across various indoor and outdoor locations throughout the year.

We provided 11 Youth Sports Scholarships (YSS) and 76 Youth Sports Grants to encourage young people to continue with their sporting and fitness journeys and reach new heights in their preferred sport.

Left to right: *Councillors Terry Lee, Glynis Barber, CEO Gail Bowman, Mayor Katy Mair, Councillors Scott Green, Daniel Lim and Soo Hong*

2024 Youth Sports Scholarship recipients with Councillor Daniel Lim, Mayor Katy Mair and Councillor Soo Hong

We continued to roll forward with the adoption of our first Wheeled Sports Plan at the October Ordinary Meeting of Council. The plan will provide strategic direction for wheeled sports in the City to ensure our facilities are functional, diverse, sustainable and accessible in the future. Since adopting this plan, it was pleasing to note that participants to our wheeled sports program nearly tripled from last year.

With 13,619 people playing sports in the City of Melville and with 4,050 bookings, we continued to implement our Active Reserves Infrastructure Strategy (ARIS) to ensure the sustainability and effective use of sporting reserves groups for the future.

Our Netball and Multi-Use Indoor and Outdoor Needs Assessment was developed and adopted by Council in March to ensure the City appropriately plans for the provision of netball infrastructure into the future.

Our swimming pool inspectors completed 3,152 swimming pool inspections this year, which is an increase of 1,111 from 2041 pools that were inspected last year. We also implemented an online swimming pool inspection booking portal, allowing customers to book their mandatory inspection at a time that suits them.

In creating healthy, safe and inclusive communities, the City developed a Hoarding and Squalor Procedure, which was written to incorporate a whole-of-organisation response to address these complicated matters if/when they arise.

Safe

We saw progress against our 2023–2027 Safer Melville Plan through community education and prevention programs, our safety mobile patrol services and working closely with WA Police.

During the 2024–2025 financial year we delivered 13 education and prevention programs reaching 171,602 people. Significant achievements include supporting organisations such as the Constable Care Child Safety Foundation, Melville Senior High School, Zonta House Refuge Association and local aged-care facilities, delivering targeted initiatives to key demographic groups.

A review of the City's community safety area was approved by Council in December 2024. This review included a deep dive in the MARKYT Community Scorecard Results for 2023, where the community's sentiments were assessed against the Safer Melville Plan, identifying several gaps.

The Community Safety Service (CSS) was reviewed and is transitioning to a more enhanced, customer centric service, renamed and rebranded to MelSafe. This revitalised service will be rolled out during the 2025–2026 financial year.

Staff and contractors saw an upgrade for the access control systems at the City of Melville Civic Centre and the operations centre, helping to ensure a safe and secure working environment for everyone.

To ensure compliance, fair use and parking safety in the Canning Bridge area, licence plate technology was installed across three Canning Bridge parking stations, making it easier for those who park in the area.

Canning Bridge area

Our Pups in the Park event was buzzing!

With 3,227 dogs and cats registered in our City we were pleased to review and combine our 2022–2026 Cat Management Plan with an Animal Management and Exercise Plan. These merged plans promote the positive roles cats play in households and families and opportunities for healthy indoor play, while also educating owners on the benefits of keeping cats indoors.

Pups in the Park attracted approximately 450 attendees. Event outcomes were promoting responsible pet ownership (registering and microchipping dogs), raising awareness of the City's ranger services relating to animal management, fostering friendly neighbourhoods where dog owners can meet and mingle with other dog owners in a common location, and supporting **local businesses.**

Inclusive

Several projects and key achievements in support of healthy communities came to fruition this year.

To help achieve our vision of an inclusive Melville, we supported community group and volunteering services, provided inclusive community spaces, services and events, and helped create opportunities for lifelong learning.

Progress was made to undertake the City's most significant cultural development of the new Library and Cultural Centre highlighted by $15 million worth of funding through the Federal Government's Thriving Suburbs Program.

The Goolugatup Heathcote Lowerlands Renewal Project secured $2.35 million from Lotterywest, which will boost the culturally significant site and help increase knowledge and understanding of Aboriginal and Torres Strait Islander cultures, histories and achievements within our community. It also has the benefit of enhancing the provision of community and recreational spaces.

Auspire Community Citizens of the Year Melville Youth Steering Group (Active Citizenship Group or Event), Mike Nichol, represented by his wife Margaret, (Senior Community Citizen of the Year) and Community Citizen of the Year Emma Charlton.

Willagee Library reopened following a $1.6 million refurbishment with a new dual name through the Place Names Melville Project, with the library now known as Willagee Library Wilgi Kaartdijin Mia, meaning Willagee Knowledge Home.

It was pleasing to see more than 100,000 additional physical library items loaned from last year and total loans for physical items nearly reached one million. Library visitation numbers rose substantially this year too, with an additional 80,000 visitors across our five libraries. Our popular adult events and programs attracted 1,000 more people than last year, aligning with our objective of providing and facilitating lifelong learning opportunities.

Our hardworking Willagee library staff were awarded three grants via the Kay Poustie Scholarship to enhance, innovate and implement best practice programs for young people. These $8,000 grants will further enhance our youth programs and create a more vibrant and inclusive space for local young people.

Additionally, the team prepared for the opening of the new Canning Bridge Library, the City's first open-access library, offering extended hours and a unique boutique library experience that will enhance accessibility and community connection.

In celebrating our youth, it was fantastic to see our Melville Youth Steering Group receive the Active Citizenship (Group or Event) in the Auspire Community Citizens of the Year Awards for their outstanding contribution and connection to the local community.

We hosted 21 youth-related events and saw an impressive 300 people attend our annual Youth Collective Market Day and provided six Youth Development grants to help support inclusive programs, initiatives, events, and other activities that have a youth focus.

This year's jam-packed events season saw our ever-popular Melville Music series from November 2024 to March 2025 attract 4,200 people and our Melville Midwinter night event saw many of the 800 in attendance jump into the freezing waters at Dyoondalup to celebrate the start of Makuru.

Songs for Freedom

Melville Storylines hosted 30 popular events throughout October 2024. Songs For Freedom, an event co-produced with BighART, attracted 2,000 people and our Place Names Melville Exhibition saw 450 people come along to the opening and three events. The Blak Dingo Club program saw four movie nights and a quiz, and we continued our support for the annual Jacaranda Festival, which attracted 13,000 people this year.

Our 49th art awards continued to be one of the biggest celebrations of WA's emerging and established artists. Curated at Wireless Hill Museum, this year saw 135 artists display their works, and we welcomed more than 2,500 visitors.

Melville Art Awards 2024 Overall Winner Holly O'Meehan with the artwork Lost Lands

The Melville Open Studios on Saturday 3 May and Sunday 4 May saw more than 5,000 people come along to see more than 150 local artists open their studio doors and present their masterpieces. The event raised close to $100,000 in sales, of which $85,000 went back to the artists living and/or working in the City.

During the financial year Goolugatup Heathcote Gallery saw more than 22,500 visitors for various events, activations and exhibitions, including 12 shows/exhibitions, TILT, six Goolugatup (Goo) Sounds performances and the popular Makers Market, WA's premier handmade artisan market attracted approximately 36,000 people.

Wireless Hill Museum attracted more than 6,500 visitors throughout its opening period this year, with refurbishment and collections work occurring from January to July 2025. Seventy-one local history research enquiries were made, and our local history collection now consists of 8,628 items.

After taking over the management of Atwell House in 2023, visitor numbers to Atwell House and Atwell Gallery reached just over 13,500, demonstrating the cultural significance and popularity of the site. Building refurbishment works are planned in future years to ensure the continued longevity of the site.

We made significant progress against the City's Public Art Strategy with the review and endorsement of the City's Local Planning Scheme 1.4, which guides the integration of public art into new developments.

The City purchased 22 artworks for our public art collection, including 17 indoor artworks from the Art Awards, TILT, exhibitions and direct commissions. Two new murals were commissioned through the Canning Bridge Place Grants program, and four new pieces were completed in the Murdoch Health precinct.

Under the Percent for Art scheme, three projects were approved, with two completed, as part of developer contributions to the area. We also wrapped 15 irrigation cubicles with new artwork, commissioned four sump murals and six new murals.

Work in support of our Directions from Young People Strategy saw 21 youth-related events take place throughout the year. Three projects were completed with local artists aged under 26 in partnership with our arts and culture team.

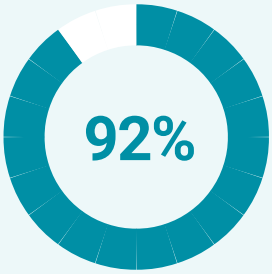
Our community centres continued to be vibrant community hubs and the heart of our neighbourhoods. Our centre management team worked with community organisations, non-profits and individuals to organise 8,800 bookings. In 2024–2025 we delivered a weekly ArtAbility program at Bull Creek Community Centre to encourage young people with a disability to connect through art.

We continued to promote the benefits of volunteering to the wider community and supported, facilitated and advertised 1,629 volunteer opportunities in the City of Melville, with 194 volunteers and 143 volunteer organisations currently listed with the City.

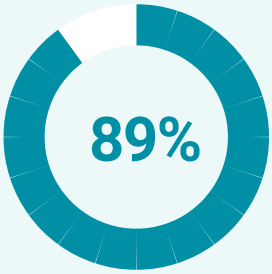
We assisted 184 residents through our financial counselling service, a service which has seen an uptick in current years, highlighting the increasing cost of living pressures and financial hardship experienced in our City.

Melville Summer Music getting our community dancing

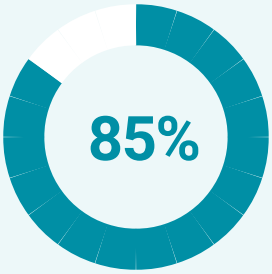
Key performance indicators



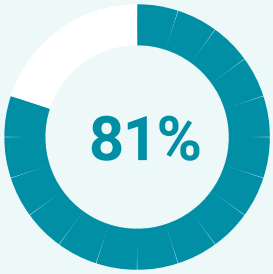
Residents are satisfied with access to **health and community services**



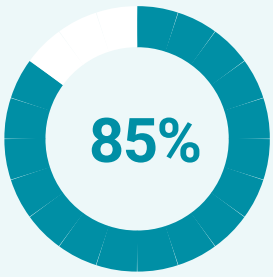
Residents satisfied with **sport and recreation facilities**



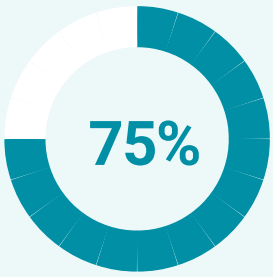
Residents are satisfied with management of **food, health, noise and pollution**



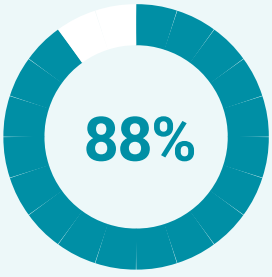
Residents are satisfied with **safety and security**



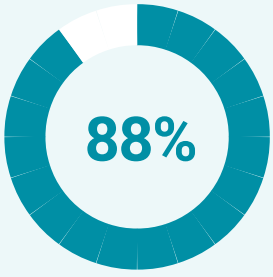
Residents are satisfied with **animal management** (cats and dogs)



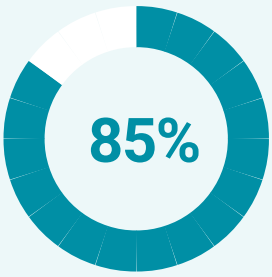
Residents are satisfied with **youth services and facilities**



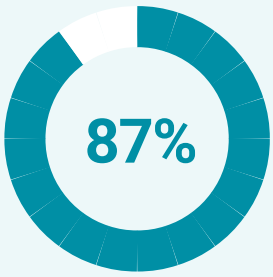
Residents are satisfied with **children and family services and facilities**



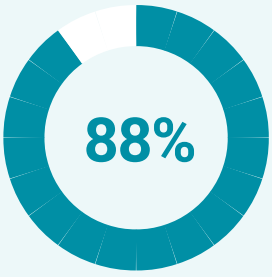
Residents are satisfied with **seniors' facilities, services, and care**



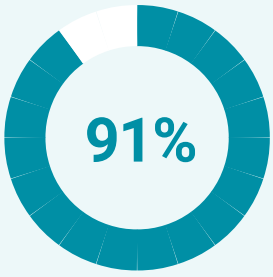
Residents are satisfied with access and inclusion for **people living with a disability**



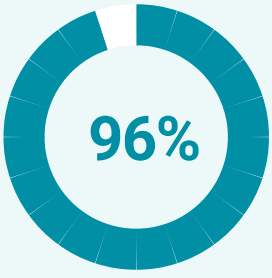
Residents are satisfied with how local **Aboriginal history, heritage and people** are recognised and respected



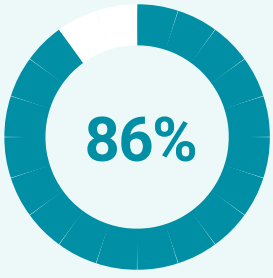
Residents are satisfied with **multiculturalism and racial harmony**



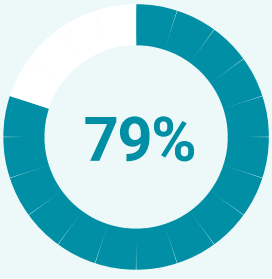
Residents are satisfied with **volunteer support and recognition**



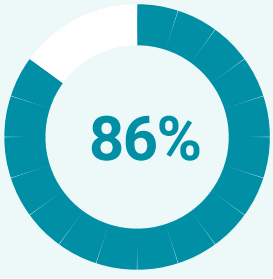
Residents are satisfied with **library services**



Residents are satisfied with **festivals, events, and cultural activities**



Residents are satisfied with **street artworks and public art**



Residents are satisfied with how **local history and heritage is preserved and promoted**

Data sourced from MARKYT® Community Scorecard and Wellbeing Survey

Year ahead – key initiatives

Health

- Undertake a needs analysis and pre-feasibility study for Leeming Recreation Centre.
- Complete a major review of the Active Reserve Infrastructure Strategy (ARIS).
- Commence work on the Melville Bowling Club business case.
- Finalise capital replacement of health club (gym) equipment.
- Undertake the design of the LeisureFit Booragoon outdoor spray area.

Safety

- Implement the Child Safe Melville Program.
- Undertake the MelSafe transformation
- Review the Safer Melville Plan.
- Develop an Animal Management and Exercise Plan.

Inclusion

- Continue progress on the Goolugatup Lowerlands project.
- Continue progress on the new Library and Cultural Centre.
- Open new Canning Bridge Library.
- Finalise the City's Community Infrastructure Strategy.
- Commence work on a Social Infrastructure Strategy.
- Complete a major review of our Directions for Young People Strategy.
- Focus on programming community-inspired, home-based events designed to engage and interest residents from diverse backgrounds with differing interests.
- Debut Christmas lights installation.
- Targeted development for our museum and local history collection.

Outcome 2:
Clean and Green

A clean, green and sustainable City for current and future generations

OBJECTIVES

2.1 Protect and enhance our natural environment, ecosystems and biodiversity.

2.2 Sustainable use of resources and adoption of a circular economy approach, optimising waste reduction and resource recovery.

2.3 Increase the urban forest tree canopy on City managed land.

2.4 Provide and improve parks and green open spaces.

2.5 Mitigate and adapt to climate change impacts.

2.6 Transition the organisation to carbon neutrality by 2030 and facilitate community progress to net zero emissions by 2050.

SERVICES

- Sustainability
- Natural areas management
- Parks and streetscape management
- Resource recovery and waste management

HIGHLIGHTS

Planted more than **18,286** seedlings and **1,658** mature stock in our natural areas.

Planted **5,919** trees in our natural areas, streetscapes, parks and reserves.

Gave away **5,400** free native plants to residents and local schools in our annual native plant giveaway.

Supported **28** Friends groups and **20** schools, which contributed more than **9,750** volunteer hours.

Renewed **9** playgrounds.

Delivered a total of **240** sustainability and waste education programs, with more than **7,362** attendees.

Diverted **66.2%** of waste from landfill across all streams (including residential and commercial, bulk verge collections and public drop off days).

Collected a total of **43,531** tonnes of residential waste and recycling, comprising **21,548** tonnes of food organics, garden organics (FOGO), **11,566** tonnes of general waste and **8,679** tonnes of recycling.

Collected **1,625** tonnes of commercial waste and **279** tonnes of commercial recycling.

Collected **1,934** tonnes of bulk verge waste including **219** tonnes of white goods, **119** tonnes of steel, **71** tonnes of mattresses, **17** tonnes of e-waste and **1,737** tonnes of garden organics.

Collected **357** tonnes of waste from street and park bins.

Provided more than **4 million** doggie bags at our parks and reserves.

Collected **15** tonnes of e-waste collected through our e-waste drop off days.

Responded to **1,535** calls about illegal dumping.

Handed out **50** compost rebates and worm cafe subsidies, **43** cloth nappy rebates and **44** reusable menstrual product rebates.

KEY PROJECTS AND ACHIEVEMENTS

To help realise our outcome of a clean, green and sustainable City for future generations, we took further steps in reducing our carbon footprint, maintaining and enhancing our 205 parks and reserves and continuing to lead the way in reducing waste and increasing resource recovery.

Sustainability

Our commitment to transition our organisation to carbon neutral by 2030 and to facilitate and support community progression to net zero emissions by 2050 has seen the City continue to put sustainability as an area of focus this financial year.

We were thrilled to receive more than $518,000 in funding from the Federal Government* to increase renewable energy generation, reduce reliance on grid electricity and cut carbon emissions. This funding will go towards various projects across the Civic Centre, Operations Centre and Point Walter Depot, abating ~118 tCO2e of carbon emissions each year.

Towards the end of 2024, the Council adopted its first Corporate Climate Action Plan Annual Progress Report and the Community Climate Action Plan (CAP) marking an important milestone in our bid to become carbon neutral as an organisation by December 2030 and reach net zero carbon emissions by city-wide by December 2050.

Several actions progressed this year built on work completed in 2023–2024 in regard to reducing emissions through identifying specific actions for service areas through establishing annual carbon budgets. A key focus in 2024–2025 was implementing a new carbon emissions accounting system. This system will automate and streamline the tracking of our direct emissions and help build the City's indirect emissions inventory.

In addition to progressing this system, the City also rolled out a climate action tracker app to efficiently manage actions and provide a holistic view of the City's status to reaching net zero emissions.

We maintained our Gold Waterwise status and retained an A- (A minus) score in our Carbon Disclosure Project Score, reflecting our consistent commitment to climate action and environmental leadership.

Community members at our Eco Action Expo

Thanks to grant funding from the WALGA ARENA Future Fuels Program in collaboration with the State Government and the WA Local Government Association, the City now has three electric vehicle (EV) chargers located at LeisureFit Booragoon, LeisureFit Melville and the Civic Centre. We also invested in an additional two electric vehicles, bringing our EV fleet to nine.

We took progressive steps towards our sustainability goals, rebranding the Piney Lakes Environmental Education Centre to the City of Melville EcoHub.

We delivered a total of **240** sustainability and waste education programs, with more than **7,362** attendees – significantly up from last year's **159** events and **5,200** attendees. Programs included our Eco-Action Expo, and championing 'Grow it Local' and 'Switch your think' campaigns.

We partnered with five other local governments and Perth NRM to support the ReWild Perth Project, where the community can learn about the actions they can take to rewild their gardens. We also worked with volunteers and the Youth Steering Group to deliver black cockatoo restoration services.

We expanded our early years education programming to include waste avoidance education sessions, intergenerational gardening, nature-based play and eco-oriented library storytime sessions.

The Sustainable Melville grants program continued to support community capacity and community-led projects delivering sustainability outcomes. We also provided in-kind support for a variety of programs, including but not limited to MCCAN Electrify Melville City Expo, Piney Lakes Community Garden events and FOGO sales, monthly Bottle Top Hill events, Repair Labs, and Social Textiles.

**The funding was awarded through the Federal Government's Department of Climate Change, Energy, the Environment and Water and their Community Energy Upgrade Fund Program.*

The Moreau Mews Town Square Public Open Space concept design was approved by Council.

Parks and natural areas

Our objective is to increase our urban forest tree canopy on City land (currently 12.5%). The Urban Forest Strategy Review was endorsed by Council at the October Ordinary Meeting of Council.

The City was honoured to present at the WA Wetland Conference on the learnings of our Blue Gum and Booragoon Lake restoration projects, raising the profile of the City's natural resource management program.

Several new play spaces were constructed at Alison Harris Park; Hugh Corbert Park; Karroonda Reserve; John Connell Reserve, including new exercise equipment; Troy Park; Allan Edwards Reserve; and Point Walter.

The Moreau Mews and The Esplanade Public Open Space concept designs were approved and endorsed by Council during 2024–2025.

We demonstrated our effectiveness in managing water use for public open spaces by using less than our water allocation in 2024–2025.

We demonstrated our ongoing care and protection for our native fauna with the declaration at the October 2024 Ordinary Meeting of Council that we will become an owl friendly City, adopting principles and practices to protect owls. We also implemented the Urban Greening Grant Project to restore one hectare of habitat for possums and black cockatoos in Piney Lakes Reserves and installed two cockitroughs , which are bird watering station that provide essential hydration for native birds, at Carawatha Park and Point Walter Reserve as part of our Cockatoo Conservation Action Plan.

Through our Feral Animal Control Program, we removed 2 foxes, 3 cats and 47 feral honeybee hives, and implemented RHDV rabbit control at Ken Hurst Park.

To protect and enhance our native flora, we treated 13 reserves and bushland areas (74.91 hectares) for dieback. We removed litter every six weeks from all bushland reserves, including any illegal dumping.

As part of our Foreshore Restoration Strategy, we maintained 18km of foreshore, with an emphasis on weed reduction, compacting sinkholes, minor erosion works, and enhancing and extending vegetation buffers. Five hundred metres of foreshore were fully restored.

Work on the Melville Beach Road and Goolugatup Heathcote foreshore restoration projects saw us establish vegetation to consolidate shoreline stability over a 50m section of the Goolugatup Lowerlands shoreline.

We monitored seven wetlands and two waterways across 13 specific locations under our Water Quality Improvement Plan. This was a continuation of the 18-year planned program. Waterway buffers continue to be enhanced through plantings, and we installed water sensitive urban design infrastructure at Blue Gum Lake.

Our Bushfire Risk Management Plan saw us complete work surrounding Carroll Drive, Point Walter, 2A Burke and throughout various bushland reserves to reduce fuel loads, increase fire breaks and provide separation distance for potential bush fires. We secured funding from Mitigation Activity Fund (MAF) Grants Program to establish 31m low fuel separation between Piney Lakes bushland reserve and Melville Eco Hub building.

Deputy Mayor Karen Wheatland with CARG members and City staff at the dual launch of the EcoHub and CCAP

Waste and resource recovery

The City of Melville continues to lead the way with sustainable waste management.

In July 2024, our Elected Member representatives successfully moved two motions at the National General Assembly of Local Government held at the National Convention Centre in Canberra. The first motion urged the Australian Government to take urgent action to implement mandatory product stewardship schemes for priority materials, such as electronic waste, tyres, mattresses and consumer packaging. The second motion called for increased funding of arts and cultural infrastructure in cooperation with all levels of government.

We are proud to celebrate our Coordinator Resource Recovery and Waste Vanja Marjanovic as the Woman of Waste for 2024 at the Waste Innovation & Recycling Awards. This award recognises women in the industry who have driven change and lead progress in breaking down barriers and creating new career prospects for the next generation.

FOGO commercial collections commenced in July 2024, diverting organic waste from landfill, reducing greenhouse gas emissions, and supporting more sustainable waste practices for local businesses.

We continued to diversify and provide ongoing delivery of sustainable living and eco-education programming for community, including but not limited to 'Buy Nothing' events, clothes swaps, local food production and waste avoidance sessions.

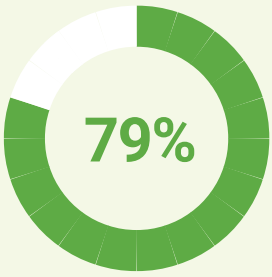
The uptake of our cloth nappy rebates this year, doubled from last year with 43 cloth nappy rebates, showing the community is pivoting to more sustainable practices.

We commenced digitisation and routing of our commercial fleet in July 2024, significantly reducing reliance on paper-based systems and allowing for improved alignment between service charges and actual collections. As we transition to a more sustainable approach to our fleet, 83% of the fleet replacement program has been completed. We also commenced a trial of artificial intelligence (AI) camera systems on two waste collection trucks.

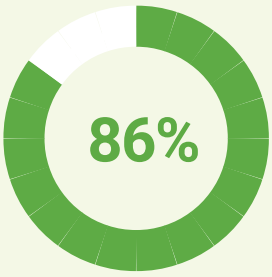
City staff with Lifeline Chief Executive Officer Lorna MacGregor

Key performance indicators

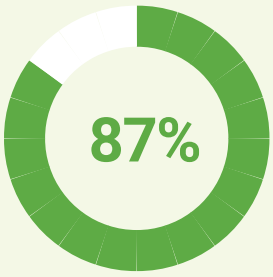
We evaluate our performance from various sources to inform our future service delivery and strengthen our customer first approach.



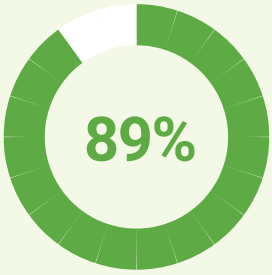
Residents positively rated our efforts to adopt and promote sustainable practices to address climate change*



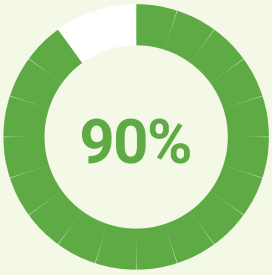
Residents positively rated our conservation and environmental management*



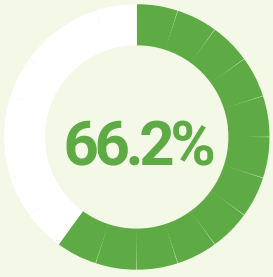
Residents positively rated our efforts to maintain and enhance the river and foreshore*



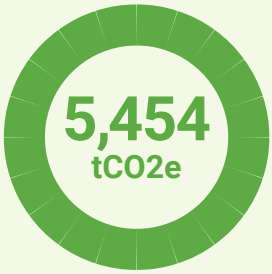
Residents positively rated City playgrounds, parks and reserves*



Residents positively rated our waste collection services*



Residential waste diverted from landfill



tCO2e Scope 1 & 2 GHG emissions by the City as an organisation in 2024-2025

Total kW solar power PV capacity

Total kL water consumed by the City

*Data sourced from MARKYT® Community Scorecard and Wellbeing Survey

Year ahead – key initiatives

Sustainability

- Roll out renewable energy and energy efficiency improvement projects.
- Maintain emissions tracking:
  - Building out Scope 3 emissions inventory.
  - Launch the new software for Scopes 1 and 2 emissions tracking within the organisation.
- Support the Net Zero Fleet transition through the Fleet Asset Management Plan.
- Install four additional EV chargers for City vehicles.
- Under the Community Climate Action Plan (CAP), partner with Murdoch University to deliver the Biodiverse Backyards program.
- Establish a Climate Action Advisory Group to help drive and inform the CAP.
- Deliver 'The Adaptation Game (TAG)', a gamified means for residents to experience the effects of climate change to enhance awareness and develop community resilience of climate change.

Parks and natural areas

- Complete 12 roundabout renewal plantings.
- Undertake tee box renewals at Point Walter Golf Course.
- Complete nine playground renewals.
- Update the Natural Areas Asset Management Plan.
- Implement the Foreshore Management Plan.
- Install an additional four cockitroughs and further enhance habitat in Piney Lakes for possums and black cockatoos.

Resource recovery and fleet

- Finalise the Fleet Plan, commence the agreed upon recommendations and commence the Fleet Capital Program.
- Finalise the rollout of Wastedge (a waste management software tool) for our commercial and domestic collections.

Outcome 3: Sustainable and Connected Development

Sustainable, connected development and transport infrastructure across our City

OBJECTIVES

3.1 Facilitate enhanced and sustainable urban development and amenity.

3.2 Deliver sustainable and well-planned infrastructure and public places and spaces.

3.3 Plan for urban growth and local commercial activity centres.

3.4 Protect and promote the City's character and heritage.

3.5 Facilitate improved integrated public transport solutions.

3.6 Provide sustainable and connected road, bicycle, footpath and transport networks.

SERVICES

- Building services
- Development compliance
- Statutory planning services
- Roads and transport infrastructure - roads and carparks
- Roads and transport infrastructure - stormwater and drainage
- Paths
- Traffic and road safety
- City buildings project management
- City buildings management
- Strategic urban planning

HIGHLIGHTS

Approved **1,049** development applications with a total construction value of approximately **$269 million**.

Referred **5** development applications to the Metro Inner Development Assessment Panel, with a total construction value of approximately **$150.2 million**.

Conducted **155** planning compliance and **261** building compliance investigations.

Issued **2,001** building permits.

Completed or progressed **38** road and car park projects, **42** stormwater and drainage projects and **23** path capital works projects.

2 underground power projects are in progress in Willagee and Melville.

5 black spot projects were completed, with a total of **$864,093** funding secured.

Inspected and cleaned approximately **3,801** drainage pits.

Maintained approximately **16,000** drainage pits and **361km** of stormwater pipes.

Swept and maintained **506km** of roads, and **501km** of paths.

Maintained riverside facilities including **13** jetties and boardwalks, and **2** boat ramps.

Resurfaced **13km** of road

Completed **5km** of new and renewed footpaths.

Completed **4,656** maintenance requests and **60** renewal/upgrade projects on City owned buildings.

KEY PROJECTS AND ACHIEVEMENTS

Planning continued for the exciting Melville City Centre and new Library and Cultural Centre at Booragoon with the redevelopment of Westfield Booragoon.

We completed preliminary stakeholder engagement to help inform the review of the precinct planning for the centre. Although the development of Westfield Booragoon has been delayed, we will continue to progress the planning for our first ever City Centre.

We improved our planning lodgement processes to reduce delays and resourcing requirements by improving the quality of applications.

With City building assets valued at approximately $154.4 million, the City continued to renew and upgrade several buildings this year, including: $6.8m for the LeisureFit Booragoon Refurbishment, $3.2m for upgrading Len Shearer Reserve changerooms, $3.0m for the Blue Gum Community Centre Redevelopment, $2.9m for the Civic Centre HVAC Replacement, $2.3m for the design stage of New Library and Cultural Centre. 1.2m for the Melville Reserve Redevelopment, $1.0m for the Southside BMX Facilities at Bob Gordon Reserve.

Our community enjoying the Dyoondalup Bike Park

This year saw development applications (DAs) increase by 214, demonstrating our objective of facilitating enhanced sustainable urban development and amenity. A total number of 5 development applications were referred to the JDAP with a combined total construction value of $150.2m.

In 2023-2024 we made progress on the review of the City's Local Planning Scheme 6 and commenced strategic planning for activity centres at Booragoon and Riseley.

The Riseley Centre and surrounding area

During 2024–2025 we:

- reviewed local planning policy (LPP) 1.1 Planning Process and Decision Making
- reviewed LPP 1.4 Provision of Public Art in Development Proposals
- reviewed LPP 1.6 Car Parking and Access completed
- advertised the revised LPP 1.21 Short Term Rental Accommodation (including revoking LPP 1.13 – Bed and Breakfast with provisions covered by LPP 1.21)
- reviewed LPP 1.9 Height of Buildings and 3.1 Residential Development, which has been approved for advertising.

There have been several updates to legislation this year, including:

- the Planning and Development Act 2005 – significant development pathway amendments to increase remit for consideration of community housing developments in target areas.
- Single house reforms for mandatory delegation to CEO.
- Planning and Development (Local Planning Schemes) Regulations 2015 – changes to provide exemptions and definitions around short term rental accommodation land uses.
- Local Government (Development Assessment Panels) Regulations 2025 – introduced a requirement for responsible authority reports (RARs) to be prepared and finalised by the CEO or sub-delegate.
- Metropolitan Region Scheme saw:
  - modernisation of structure and provisions
  - increased exemptions under the MRS
  - changes to referral requirements.

Substantial progress was made on the preliminary phase of the Local Planning Scheme Review, including preliminary engagement and the commencement of technical investigations. This work will enable further development on concepts and inform future Council decision making.

Engineering

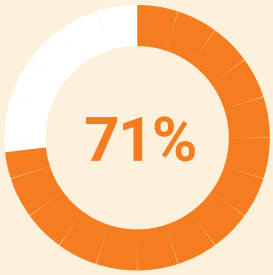
We completed the City's first Low Cost Urban Road Safety Program funded project in Palmyra. The project was fully funded and included installing speed plateaus and raising intersection treatments on local streets to reduce crashes and improve road safety.

In 2024–2025 we also completed 5 fully funded Australian Government Black Spot projects:

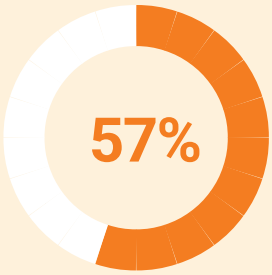
1. Marmion Street/Justinian Street raised intersection treatment
2. Marmion Street/Redwood Crescent raised intersection treatment
3. Hammad Street speed plateaus
4. Marmion Street/Norma Road right turn lane adjustment and removal of the right turn filter
5. Somerville Boulevard/Winthrop Drive speed plateaus

Metropolitan Regional Road Group funding covered two-thirds of the cost of road rehabilitation projects on Somerville Boulevard during the year.

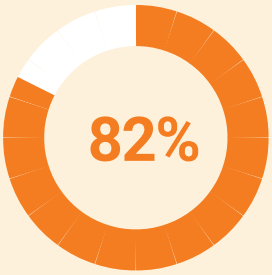
Key performance indicators



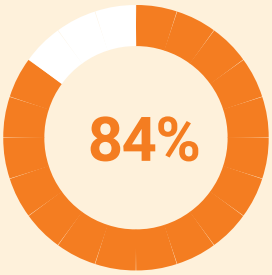
Residents are satisfied with City managing **responsible growth and development**



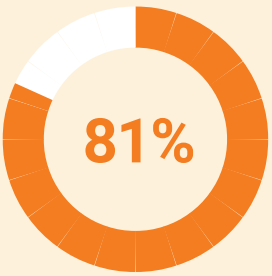
Residents are satisfied with **planning and building approvals**



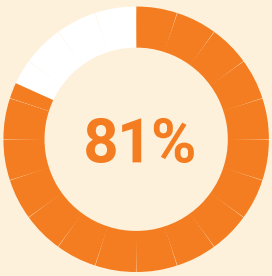
Residents are satisfied with **access to housing that meets their needs**



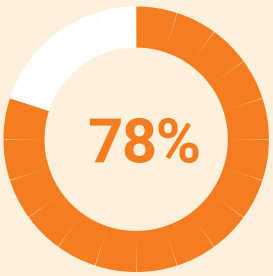
Residents are satisfied with **lighting of streets and public places***



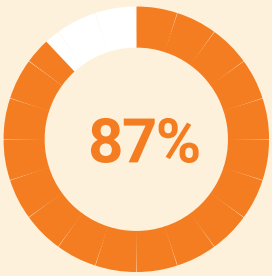
Residents are satisfied with **management and control of traffic**



Residents are satisfied with **footpaths and cycleways**



Residents are satisfied with **parking management**



Residents are satisfied with **access to public transport**

**top performing LG in WA*

Data sourced from MARKYT® Community Scorecard and Wellbeing Survey

Year ahead – key initiatives

- Complete remediation works at Majestic Boardwalk, ensuring this well-utilised boardwalk is safe for all users.
- Complete renovations at Bicton Baths and Karoonda Reserve changerooms to provide compliant, gender-neutral facilities.
- Finalise the Melville Men's Shed refurbishment, ensuring accessibility to all areas of the workshop.
- Complete designs for Troy Park, Beasley Reserve and Winnacott Reserve and have them ready for tender in the next financial year.
- Continue to review the City's Local Planning Policies (based on legislative changes and age of policies).
- Improve compliance with statutory timeframes for development application decisions.
- Complete improvements to systems and information available to customers and applicants to increase level of self-service for planning and building services.
- Review Local Planning Scheme 6.
- Review structure plans for Melville City Centre (Booragoon) and the Riseley Centre.
- Complete our Public Spaces Strategy.
- Review the Parking Management Strategy, including a cross functional review of parking management plans for the Riseley Centre and Canning Bridge area.
- Install traffic signals at the intersection of North Lake Road and Winterfold Road (funded by the Australian Government Black Spot program).
- Complete the Ogilvie Road Streetscape upgrade project.

Outcome 4:
Vibrant and Prosperous

Economic prosperity and vibrant, resilient communities and businesses

OBJECTIVES

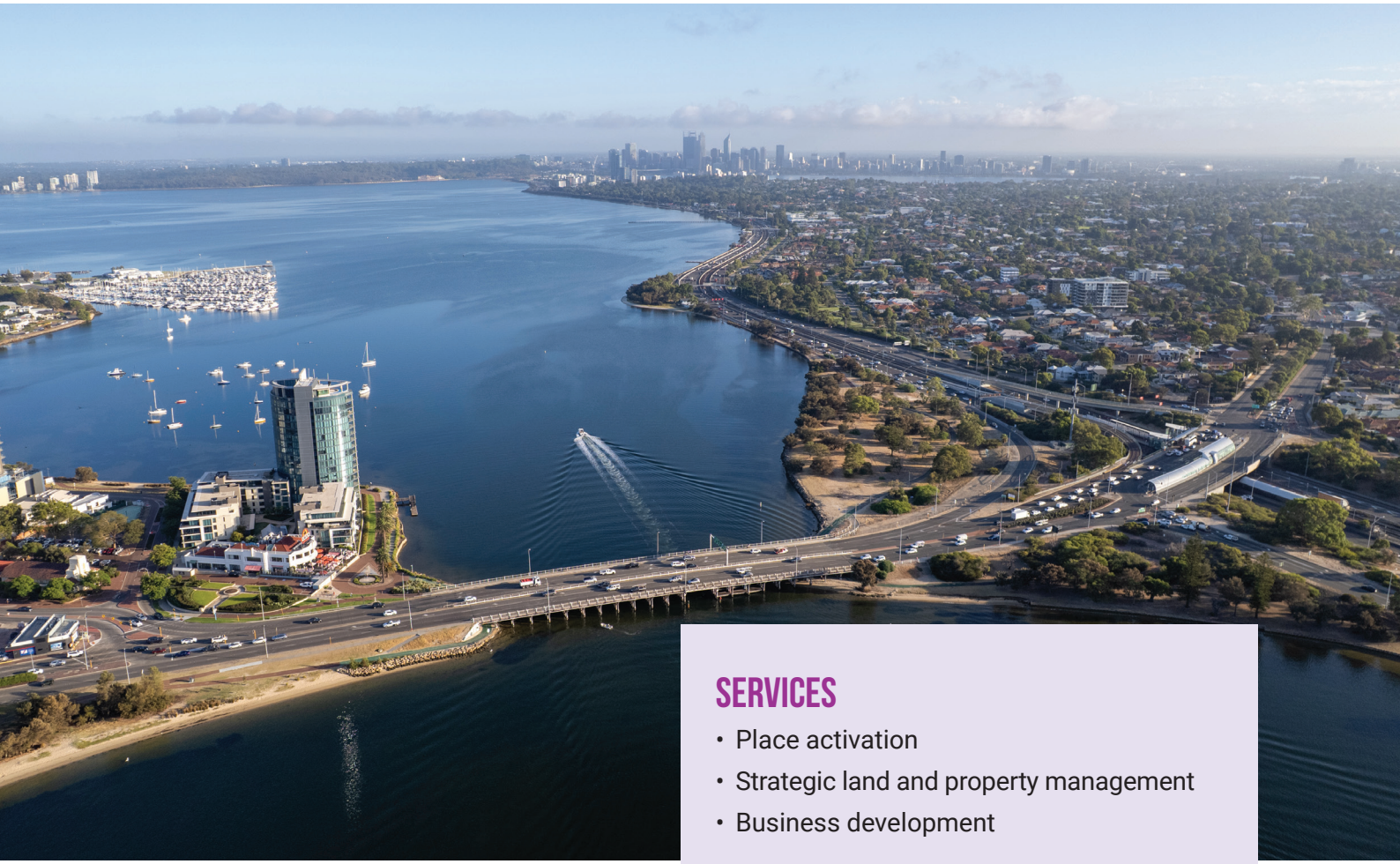
4.1 Facilitate vibrant, activated local places and centres.

4.2 Increase awareness of Melville as a tourism and eco-tourism destination.

4.3 Attract investment in strategic locations.

4.4 Support local business growth and resilience.

4.5 Facilitate a business friendly experience.



SERVICES

- Place activation
- Strategic land and property management
- Business development

HIGHLIGHTS

- Housing development at Carawatha is **80%** complete with **18** townhouses sold.
- Began preparation of a Master Plan for the Myaree Business District.
- Approved **5** Canning Bridge Place Grant applications.

KEY PROJECTS AND ACHIEVEMENTS

To help realise our outcome of a vibrant and prosperous City, we took further steps to facilitate vibrant places, support local businesses, attract investment and make Melville the eco-tourism destination in Perth/WA.

We were grateful to secure $465,582 funding from Lotterywest and a commitment of $150k from the WA Government to increase public open space in the Canning Bridge area, with the creation of two new public open spaces at 13 The Esplanade and 64 Kishorn Road, Mount Pleasant.

The concept plan for the Moreau Mews Town Square was approved at the June 2025 Ordinary Meeting of Council. The new vibrant Town Square plan includes open turf for recreation; a shelter and BBQ area; playspace; interactive water feature; open space for community events; a café/community space; accessible toilets; and public art.

Our Canning Bridge Place Grants program won a Minister for Local Government Place Innovation Award in October 2024 for its use of an inventive and responsive circular economic model. This vital program takes parking funds (approximately $120,000 a year) and reinvests them back into the Canning Bridge area through local community and business projects. This year, five projects were funded as part of this program:

- Olive Cheng for the Sleat Road Mall mural ($18,500).
- Dr Jillian Horton for an ageism seminar in September 2025 ($2,000).
- Alike WA for an Alike WA's Men's Health Week event in June 2025 ($2,302).
- ArtbyRow to complete a large-scale mural at 896 Canning Highway ($27,470).
- Oh Hey WA to host street art walking tours from September 2025 to April 2026 ($15,750).

Our focus continued in Canning Bridge with the launch of the City of Melville's Murals and More: A Canning Bridge Adventure children's activity book. The book offers families a fun, free way to explore the Canning Bridge area. Colouring pages, scavenger hunts and design challenges, all based on real-life murals from the area and featuring well-known Australian artists such Amok Island, Kyle Hughes-Odgers and Steve Cross, help promote connection, vibrancy and support for local businesses, while exploring outdoors.

We also secured $2.35m funding from Lotterywest for the Goolugatup Heathcote Lowerlands Renewal Project in Applecross. With a vision to heal and connect our community through a place-based reconciliation approach, we co-designed a transformation of the disused waterfront site on the Derbarl Yerrigan (Swan River) with Traditional Owners and the local community, turning it into a valuable community, cultural, natural and recreational space for our community to enjoy.

The Carawatha Redevelopment Project progressed substantially in 2024–2025. Our partnership with the Satterley Group saw the completion and sale of eight townhouses, with the remainder to be completed by December 2025.

We continued to support our local businesses and retained our focus on attracting and encouraging local businesses to grow and prosper within our City. Our Small Business Friendly Approval Program saw more City processes simplified as we continued to reduce red tape and put our customers at the centre of our decision making.

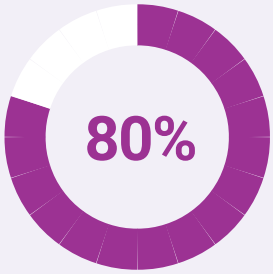
Vibrant and prosperous places are only created where communities are strongly connected to people and place. We continued to support our local not-for-profit and community groups with 66 hosted events at our community centres.

In our vision to become Perth/WA's eco-tourism destination we aired a three-segment feature on Channel 9's Destination WA TV program, with the first segment on Dyoondalup Point Walter featuring the bike track, golf course and recreational activities.

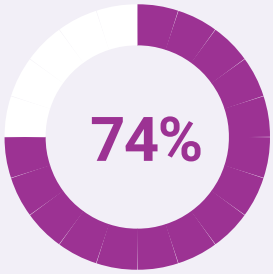
After the segment aired with 612,000 views, local businesses Walter's River Cafe and Point Walter Golf Course reported an increase in visitation and customers. The other two segments focused on Goolugatup Heathcote and Piney Lakes Reserve.

Murals and More A Canning Bridge Adventure is a fun and free resource is packed with engaging activities

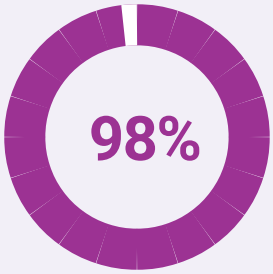
Key performance indicators



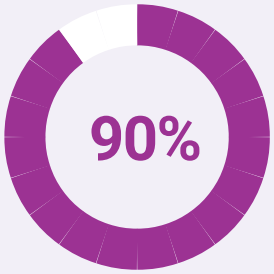
Residents are satisfied with **economic development efforts**



Residents are satisfied with **development and activation of city centres**



Businesses are satisfied with the City as a **location to operate a business**



Residents are satisfied with the **condition of local roads**

* Data sourced from MARKYT® Community Scorecard and Wellbeing Survey

Year ahead – key initiatives

- Create a three-year Business Friendly Road Map.
- Create the City's first Tourism Plan.
- Continue planning and oversight for new community facilities in Canning Bridge.
- Review and further improve the Canning Bridge Place Grants Program.
- Create a plan for Christmas lights for the next three years.

Outcome 5: Good Governance and Leadership

Leadership and good governance for the benefit of the whole community

OBJECTIVES

5.1 Provide transparent and accountable good governance.

5.2 Ensure long term financial sustainability, strategic advocacy and partnerships, and diverse revenue streams.

5.3 Ensure efficient and effective use of assets, resources and technology.

5.4 Strengthen active citizen engagement, participation, and access to information.

5.5 Provide excellent customer experiences and ease of access.

5.6 Provide an inclusive, safe, healthy, equitable and engaging workplace.

City of Melville Elected Members and CEO Gail Bowman

SERVICES

- Community and stakeholder engagement
- Customer experience
- Asset management planning
- Corporate strategy
- Communications
- Finance and risk
- Information communications and technology
- Governance
- Internal audit
- People and culture
- Workplace health and safety
- Fleet
- Business support

HIGHLIGHTS

Our customer relations team answered **89,510** calls, **20,847** emails, **6,764** live chat enquiries, **11,958** online requests and helped an average of **2,330** customers at the counter each month.

We achieved a **1.44** customer effort score (lower is better and the target was **2.00**).

The ratio of complaints to compliments was **1:0.78** with the target ratio being **3:1**. Meaning for every compliment we received we had **1.78** complaints in comparison.

13,092 contributions from the community were received across **68** engagement projects.

We completed approximately **63** communication projects each month.

We received a **100%** compliance audit score from the Department of Local Government, Sport and Cultural Industries.

We welcomed **57** new citizens at nine citizenship ceremonies.

We managed **45,755** rates notices.

We advertised **22** tenders seeking goods and services from businesses.

31 active information communications technology projects progressed.

KEY PROJECTS AND ACHIEVEMENTS

We continued to provide transparent and accountable governance, ensuring long term financial sustainability, efficient use of resources and technology, strengthen community participation, providing an inclusive and engaging workplace, while striving to provide excellent customer experiences.

During the 2024–2025 financial year, the City of Melville received a 100% compliance score from the Department of Local Government, Sport and Cultural Industries*. This reflects the commitment and focus of the City to provide good governance and leadership.

To ensure the City is set up for the future, 31 active and ongoing information communications technology projects were undertaken this year to help propel our digital transformation journey at the City.

Use of the Snap, Send, Solve app saw the City of Melville receive an Inclusive Excellence Award at the app's Solver of the Year awards for 2024.

We also maintained an impressive average score of 92% for our mystery shopper surveys in both walk-in and phone-based surveys. We use this feedback to inform our customer first approach and continue to review and improve our customer experiences. We continued work on the Customer Experience Re-imagined (CXR) Project, with the vision improving our interactions through a centralised system of customer information. This project will remain a key focus in 2025–2026.

This year we continued to strengthen our engagement with the community through encouraging active participation and creating more opportunities for the community to help shape projects and services to better meet their needs and expectations now and for the future.

During the 2024–25 financial year we sent nearly 95,000 direct emails to our community with updates on engagement and opportunities to participate. More than 13,000 people participated in engagement activities, and our dedicated engagement website hub (Melville Talks) received more than double last year's visitation numbers, suggesting that our community is more informed about engagement opportunities and how they can have their say in shaping the future.

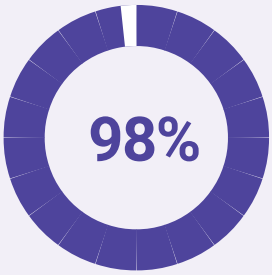
We completed 68 engagement projects this year on several different topics, including the Moreau Mews Town Square,

In celebrating our community, places and projects we showcased several stories of what makes Melville unique. The ongoing campaign called One Community Endless Stories was communicated on our social media platforms and website throughout the financial year and received several positive comments.

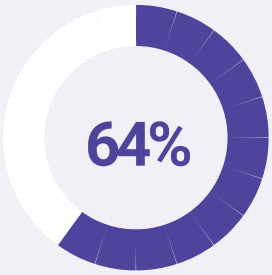
Our people and culture team conducted a staff engagement survey for the first time in several years to establish a baseline to understand and monitor staff engagement and attitudes. The results indicated we were on target and highlighted four areas for the City to focus on to help increase staff engagement and sense of belonging.

**From 1 July 2025, the state government department responsible for local government is the Department of Local Government, Industry Regulation and Safety (LGIRS).*

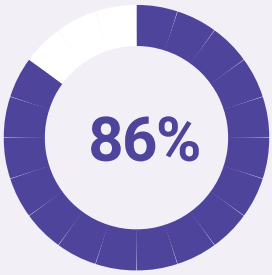
Key performance indicators



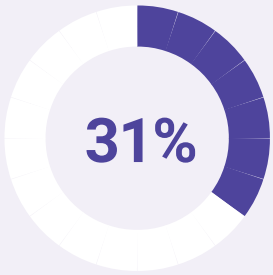
Businesses are satisfied with the City as a governing organisation*



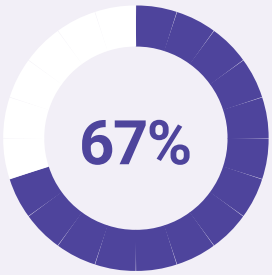
Residents are satisfied with how the community is engaged on local issues



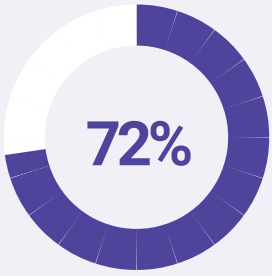
Residents are satisfied with the City's customer service



Residents are satisfied with how the City has developed and communicated a clear vision for the area



Residents are satisfied with how the community is informed about what's happening in the local area



Residents are satisfied with how the City embraces change, innovation and new technology

* Data sourced from MARKYT® Community Scorecard and Wellbeing Survey

Year ahead – key initiatives

- Review and develop new Code of Conduct and supporting documentation.
- Review delegations (including organisational restructure).
- Progress our Customer Experience Re-imagined (CXR) project.
- Continue our mystery shopper program.
- Develop a destination marketing strategy.
- Develop Our Future Melville Project (Communications).

Ardross Street in Applecross

Disability Access and Inclusion Plan

The following is a summary of some of the key achievements and initiatives this year from our Disability Access and Inclusion Plan 2024–2029.

This report outlines the actions and strategies we have taken to promote accessible outcomes for members of our community that promote inclusion and equal opportunity for an accessible and inclusive Melville. It also demonstrates how we have met the legislative requirements of the *Disability Services Act 1993* and the strategy - A Western Australia for Everyone: State Disability Strategy 2020–2030.

KEY ACHIEVEMENTS

Outcome 1

SERVICES AND EVENTS - People with disability have the same opportunities as other people to access the services and events of a public authority

- **Delivered the ActiveLink program**, subsidising 218 residents to overcome barriers to participating in sport and recreation, across gym, swimming, and tennis, and well-being programs such as yoga, and dance classes.
- **Delivered all abilities recreation** in Pilates (partnering with RecLink), social table tennis, tai chi, yoga (partnering with RecLink), Bollywood dance, and Zumba regularly through Willagee Community Centre; we welcomed support workers to all abilities sessions.
- **Delivered Exercise for Every Body**, a specialised exercise program for people with cognitive decline. Carers and support workers reported improvements in physical and cognitive functioning in participants.
- **Delivered Sit-to-Fit** seated exercise classes, suitable for people with reduced mobility. Suitable for people who may have reduced mobility, balance issues or are recovering from an injury.
- **Delivered Art Ability**, a free weekly program for young people with disability at the Bull Creek Community Centre, providing individualised support for activities that allow freedom of expression and experimentation with many different forms of art.
- **Provided accessible matting** for wheel-friendly pathways, **ACROD parking**, and a **quiet space** at the Melville Youth Collective Market.
- Created an **inclusive and welcoming space** for the City's Pride event, Pride and Prejudice: Navigating Pride as a Young Person, with speakers with disability.
- **Delivered Catch Music Willagee**, an all ages and all abilities singing and instrument playing group.

Memory Cafe participants

- Provided a **bus for mobility support and audio description** at the Culture Photo Wall on the Jenna Bidi Yorga Blackwall Reach trail, a tour for ages 16 to 25 with photographer Cole Baxter and Noongar language teacher Dylan.
- **Delivered Memory Café**, partnering with Westfield Booragoon shopping centre to provide monthly meetings where people living with dementia, their loved ones and supporters can enjoy a coffee and a friendly chat.
- **Delivered CareSong Melville**, a new dementia-friendly singing group, at Willagee Community Centre, recognising that creativity supports the well-being of people living with dementia, enabling shared experiences with carers, family members, and other singers.
- **Delivered the workshop Dementia and Community**, presented by Michael Verde, on a vision of community that includes individuals with dementia.
- **Delivered two events for the International Day of People with Disability**, to improve service delivery quality by staff, celebrating diversity, non-verbal communication, and improving culture at work.
- **Delivered the YODyssey Art Exhibition**, showcasing the art works created by people living with young onset dementia (YOD), using visual art to engage and educate the wider community about the prevalence and impacts of YOD.
- **Delivered the Mental Health Peer Support Group**, partnering with Consumers of Mental Health WA, providing a monthly group where people living with or recovering from mental health conditions connect with and support one another.
- **Delivered Sensory Storytime**, a program to build early literacy skills for children who are neurodivergent and those who may experience sensory processing difficulties, aged two to five years and their families, at Bull Creek library. This included a four-week exploration with We're Going on a Bear Hunt by Michael Rosen and messy, hands-on sensory play. Other Sensory Storytime activities were also delivered at AH Bracks Library and Creative Space.
- **Delivered an inclusive film night by Bus Stop Films**, films with, for and about people from diverse backgrounds and abilities, with the goals of changing community attitudes globally around the rights and contribution to society of and by people with disability.
- **Collaborated with ADHD WA** to deliver an ADHD information session for parents and carers.
- **Delivered an art and support group**, Under the Surface, for parents of neurodivergent children and/or children with disability. The group offers a welcoming space for parents who may experience additional challenges or barriers.
- **Provided compassionate waste services**, assisting people with a medical condition in providing more bin capacity (for general waste) and help taking bins to the kerb and back at no additional cost.

Outcome 2

BUILDINGS AND FACILITIES - People with disability have the same opportunities as other people to access the buildings and facilities of a public authority.

- **LeisureFit Booragoon was transformed** into a modern, contemporary and accessible new swimming facility. The exciting new upgrades include:
  - walking and lap swimming lanes
  - a separate warm water pool for rehabilitation, seniors, and baby programs
  - improved acoustics for a quieter pool environment
  - accessible ramp entrance added to both leisure and 50m pools
  - wheelchair-friendly bays and access in pool deck areas
  - a unisex accessible 'Changing Places' change room.
- **Refurbished the pathway** at the front of Willagee Community Centre so that people with mobility aids now have ease of access to the car park.
- **Installed a handrail** outside the activity room at Willagee Community Centre for support guiding people down the ramp to courtyard.
- **Provided an accessible toilet**, wider security gates for ease of access for mobility devices and accessible workstations at Willagee Community Centre.
- **Reconfigured the collection at AH Bracks Library and Creative Space** to lower the shelving for greater accessibility.
- **Continued to provide the Melville Community Bus**, which is driven by volunteers and enables excursions for residents who don't drive or need mobility support. These community buses also provide a safe environment for social connections, where participants help each other with cognitive and mobility support.

The Melville Community Bus

Len Shearer Reserve changerooms

- **Made the Melville Community Based Transport Service available for hire** by not-for-profit retirement village Alchera Living, Melville Cares, and the First Nations Youth Team, among others.
- **We partnered with Cycling Without Age** to provide free wheelchair accessible trishaw rides, and getting out into nature, at Point Walter and Wireless Hill.
- **We partnered with Volleyball WA** to provide Adaptive Volly, an inclusive volleyball program designed for people with disability of all ages, who want to learn to play sitting or standing volleyball. The activities are easily adaptable for people who use a wheelchair.
- **We consulted with the community** and planned site-wide renewals at Morris Buzacott Reserve to prioritise accessibility and inclusivity throughout the design process to ensure the site is welcoming and usable for all. This includes providing for change room upgrades featuring access ramps at all entrances, compliant door widths for wheelchair access, tactile paving, and braille signage.
- **Commenced renewal work** on the Ogilvie streetscape. The new streetscape will have increased seating and no kerb.
- **Increased path networks** through park renewals, including at Bicton Substation and Alison Harris Park.
- **Renewed the changerooms** at Len Shearer Reserve to include a universal access toilet.
- **Upgraded bus shelters** to meet disability access requirements.

Outcome 5

COMPLAINTS - People with disability have the same opportunities as other people to make complaints to a public authority.

- **Delivered on the City's Customer Complaints Handling Policy**, making it easy for customers to raise complaints and ensuring assistance is available to customers wishing to raise a complaint, including customers with special needs or requiring additional assistance (including translating and interpreting services).
- **Provided flexible complaint mechanisms**: a complaint to the City may be lodged in writing, in person, online using e-pathway or by email, by telephone (national TTY/Speech Relay/translation services are available).

The City's Access Advisory Panel

Outcome 6

CONSULTATION - People with disability have the same opportunities as other people to participate in any public consultation by a public authority..

- **Consulted the City's Access Advisory Panel** on accessibility needs in the following projects:
  - Library and Cultural Centre
  - Booragoon (Melville City Centre)
  - Activity Centre Plan Review
  - Morris Buzzacott Reserve Site Development
  - Tompkins Park
  - Kearns Crescent Streetscape upgrade
  - Moreau Mews concept design
  - Guidelines for organising events
  - Website updates for people with disability
  - Social and Community Infrastructure Strategy, for connectivity and accessibility.
- The City's Youth Steering Group and the City's Access Advisory Panel **provided digital access to meetings and consultation** for members unable to attend in-person, utilised by members in hospital and members with disability; also provided meeting material in various formats with image descriptions for digital reading by people with vision support needs. The Youth Steering Group membership includes people with disability and people with neurodivergence, providing young people positive experiences in engagement with City and community processes.
- **Delivered the Melville Sounding Board**, to engage with the City's diverse community.

Outcome 7

EMPLOYMENT - People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

- Aspirational target to reach **3% representation of people with disability employed at the City of Melville** by 30 June 2025 has been reached. The EEO report revealed 3.3%.
- **Hosted six students** from Leeming High School Education Support Centre across City functions, in community development, libraries, and streetscapes.
- **Prepared a policy** on reasonable adjustments.
- **Short-term, part time paid work is being explored** with external provider Maxima, using $20,000 allocated to this initiative in the City's We Belong Plan on diversity, inclusion, and belonging.

Stretch Reconciliation Action Plan

Since the 2023 Voice to Parliament referendum our commitment to the Aboriginal and Torres Strait Islander peoples and reconciliation has not wavered. We continue to be guided by the voices, opinions and knowledge of Aboriginal and Torres Strait Islander communities.

Our work across the organisation ensures reconciliation is at the heart of our decision making as we seek to grow and nourish relationships with Elders and the wider community as we continue to embed programs that improve outcomes for our community.

During the engagement for our Council Plan for the Future 2024–2034 we heard from 29 Aboriginal and Torres Strait Islander community members. Their knowledge and connection to Country provided valuable feedback that helped inform our Council Plan.

In asking our entire community 'what makes our City unique?' the most common responses were the water, rivers and foreshores in the City, as well as its accessibility and location. This strong connection to place further reinforces our need for reconciliation and learning from Aboriginal and Torres Strait Islander peoples to help create a brighter future.

The following is a summary of some of the key Aboriginal and Torres Strait Islander peoples engagement achievements and initiatives during the 2024–2025 financial year.

Melville Boxing Program

KEY ACHIEVEMENTS

- **Employed 11 staff** who identify as Aboriginal and/or Torres Strait Islander peoples.
- **Engaged with more than 44 Aboriginal and Torres Strait Islander suppliers** for an aggregate total of **$496,977.88** worth of services.
- We secured several **key grants** to assist in our journey to reconciliation:
  - **$200,000** to establish a case management service from the Department of Justice through the Criminal Property Confiscation grant program.
  - **$40,000** to fund 'Willagee Gloves' boxing program through the Australian Sports Commission's Play Well grant program.
  - **$75,000** to fund BlakSounds, a hip hop program at Wilgi Kaartdijin Mia, through Healthway and DLGSC's Creativity and Wellbeing for Young People grant program.
  - **$125,000** for Write Club at Caralee Community School and Melville SHS for 2025, 2026 and 2027
- Worked with **6 Aboriginal and Torres Strait Islander artists** as we progressed our **Public Art Strategy and Master Plan**.
- **Nearly half** of the artists engaged for our Creative Learning programs were Aboriginal and Torres Strait Islander artists.
- **Our second Stretch Reconciliation Action Plan** was endorsed by Council and launched in April 2025, with the below key deliverables underway or completed:
  - **Incentivised recruitment** from Aboriginal and Torres Strait Islandersuppliers through an update to the Procurement Policy.
  - **Review and update of the City's Naming** of Roads, Parks, Buildings and Infrastructure Policy. Work is continuing into 2025–2026.
  - We are in the process of establishing an **advisory group of Aboriginal and Torres Strait Islander** community members.

The Write Club at Caralee Community School

Tracey Westerman in Conversation

- Our **First Nations Engagement and Reconciliation (RAP)** steering group met eight times during the financial year to continue to elevate our commitment to reconciliation and improve our processes and services for Aboriginal and Torres Strait Islander communities.
- We **expanded the Noongar Language Storytime (Koolangka Waangkiny) program** to include weekly sessions at Wilgi Kaatidjin Mia, and continued at AH Bracks library, with 462 children and 415 adults attending.
- **Facilitated 18 engagement opportunities** for Aboriginal and Torres Strait Islander people to help shape our City, services and processes.
- Our ongoing youth events and programs saw **8,200 young people** attend our sessions across Brentwood and Willagee.
- The 2025 theme for National Reconciliation Week was **'bridging now to next'** and during 27 May to 2 June the City hosted nine community events and seven internal events for staff, including:
  - **5** Blak Dingo Club events
  - **182** attendees at Reconciliation in Conversation with Dr Tracy Westerman
  - A **smoking ceremony** with Uncle Neville Collard
  - **Reconciliation WA breakfast** livestream
  - Blak Dingo Club **staff movie screening**
  - **Yarning circle** with the Aboriginal Family History Unit
  - **Two Knowledges Walk** with Uncle Noel Nannup and Prof Stephen Hopper
  - **Planting on Country** with Welcome from Uncle Neville Collard
  - **Reconciliation in Action** staff workshop.

Looking to the year ahead we will continue to advance our Stretch Reconciliation Action Plan and implement a comprehensive reporting system across the entire organisation to ensure ongoing progress, accountability and sustainability.

Melville Boxing Program

Our measures

KEY PERFORMANCE INDICATORS

The key organisational performance indicators outlined below are an additional level of measurement at a more operational level, ensuring we are benchmarking our performance against previous performance and industry standards.

Operational KPI	Means of measurement	Target	Actual	Comments
People management				
Staff turnover	**Formula:** Total number of resignations for the period (ex contracts) _____ Total number of employees at the beginning x 100	18%	18.7%	Staff turnover has decreased compared to the previous financial year and remains stable at approximately 18%, consistent with current industry benchmarks
Staff satisfaction	Survey results	62	61	The staff survey was conducted for the first time in several years and almost hit target. Four projects have been actioned to help increase staff engagement
Lost time injury frequency rate (LTIFR)	**Formula:** Number of lost time incidents for period x 1,000,000 _____ Number of total hours worked for the period = 922,252	2.37	12.89	Our LTIFR remains above target, driven mainly by musculoskeletal injuries such as sprains and strains. With the Warm-Up for Work program restarting in June 2025, we expect improvement over time. We have also identified that the current LTIFR target may not fully reflect the nature of our operations or activity levels and will review it to ensure it is realistic and evidence-based going forward.
Staff non-availability	**Formula:** Work hours _____ Number of total hours worked for the period	15%	12.07%	

Operational KPI	Means of measurement	Target	Actual	Comments
Environment management				
Diversion of waste from landfill	Percentage of total waste diverted from landfill	N/A	66.2%	Exceeds the Waste Avoidance and Resource Recovery Strategy of 2030 target of 65% waste diversion from landfill.
Energy efficiency - electricity	Electricity consumption across the City's facilities	N/A	5.69 GWh	Increase of 0.29 GWh from last financial year due to replacing gas with electricity.
Energy efficiency - gas	Gas consumption across the City's facilities	N/A	7,779 GJ	Reduction of 10,154 GJ from last financial year due mainly to pool shutdown for refurbishment and replacement of gas heating with electric at the Civic Centre.
Energy efficiency - fuel	Fuel use in all vehicles and small plant	N/A	675 kL	Reduction of 46 kL from last financial year due to the replacement of 6 petrol vehicles with fully electric vehicles.
Water efficiency	The City's total scheme water consumption (kL)	N/A	97,979 kL	
Governance				
Department of Local Government compliance audit score	Audit results	100%	100%	Increased to 100%. Up 5.4%
Audit plan implemented	Number of audits	16	6	Major internal audits have been completed including Regulation 17 Local Government Audit Regulations (a review of the appropriateness and effectiveness of the local government's systems and procedures for risk management, internal control, and legislative compliance) and Financial Management Regulations internal audit.

The *Local Government Regulations Amendment (Financial Management and Audit) Regulations 2022* removed the requirement for an annual financial report of the City to include financial ratios and an auditor's opinion on financial ratios, significant adverse trends and indications of non compliance. These financial ratios are not audited by the WA Auditor General Department (OAG)/KPMG but the information for the calculation is extracted from the audited financial statement for 2024–2025.

Enabling legislation and regulatory reporting requirements

Local government authorities operate in a complex legislative environment. We must adhere to more than 200 Acts and regulations, in addition to numerous standards and legislative guidelines.

Here are some examples of the legislation we have to comply with:

Local Government Act 1995 (WA)

As a local government authority, we are required to conduct business in accordance with the *Local Government Act 1995* (WA). This Community Annual Report Part A, together with the Community Annual Report Part B, complies with the requirements of Section 5.53(1) of the Act to prepare an annual report for each financial year. Both annual reports can be accessed online at **melvillecity.com.au/annualreport**

Elected Members' conduct

During the 2024–2025 financial year there were no new complaints of minor or major breaches by Elected Members.

State Records Act 2000 (WA)

The *State Records Act 2000* (WA) requires us to produce an annual report, as outlined in our Record Keeping Plan. Our Record Keeping Plan was first approved by the State Records Commission in July 2004 and a comprehensive five-yearly review was undertaken and completed in April 2020, when it was approved by the State Records Commission.

We continuously review and develop our record keeping systems to improve efficiency and reliability and meet new requirements. The current core system centralises all corporate documents and increases our efficiency in document retrieval, storage, and retention. Staff are made aware of and trained in their record keeping responsibilities.

All new staff who have access to the City's electronic document and records management system (EDRMS) are required to attend training. This training covers document registration, searching, tasking, and editing, which are complemented by work instructions and guidelines. The Information Management team conducts both basic and intermediate level training depending on staff needs. Current staff can request refresher training in any of these areas when required. The effectiveness and efficiency of the record keeping program is reviewed and audited annually with evaluation forms completed at the end of each training session by all participants.

Elected Members receive training in their record keeping obligations and the associated process when they commence their term of office. Regular updates are provided to Elected Members through their normal communication channels.

The City is conducting a major update of its information management practices with the forthcoming implementation of a new document management system that will improve the way information is captured, shared, used, and managed to improve decision making, which benefits the community and City as a whole.

New scanning equipment has been purchased to comply with the State Records General Disposal Authority for Source Records, which will see a reduction in hard copy records being sent offsite for storage.

Local Government (Financial Management) Regulations 1996 (WA)

The City is required to review the appropriateness and effectiveness of our financial management systems and procedures no less than once every three years.

The last review was finalised in April 2022, with the report tabled at the Financial Management, Audit, Risk and Compliance Committee in May 2022.

The next review will be undertaken towards the end of 2025.

Freedom of Information Act 1992 (WA)

The objectives under Section 3(2) of the *Freedom of Information Act 1992* (WA) create, among other things, a general right of access for residents to state and local government documents. This is a legally enforceable right to access records (that are not otherwise exempt) held by state and local government agencies.

We assist customers in the FOI application process and customers can apply using a preformatted PDF form, or an online form.

Freedom of information activity report

	2024–2025	2023–2024	2022–2023	2021–2022	2020–2021	2019–2020
FOI requests received	60*	55	56	59	42	63
Average processing time (days)	34	40	83	43	51	46
Amendment of personal information applications received	1	1				
Outcome						
Access in full	1	1	2	3	6	7
Edited access	44	39	37	37	41	30
Application withdrawn	2	2	5	2	4	1
Access deferred	0	0	0	1	0	0
Access refused**	6	0	11	2	6	2
Requests in progress at 30 June	7	5	1	11	12	13
Total	**60**	**47**	**55**	**56**	**59**	**54**

* Out of the 60 applications received in 2024–2025, six were applications for personal information. All other applications received were for release of non-personal information.

** Please note that if the information does not exist, it is deemed to be a refusal in accordance with the *Freedom of Information Act 1992* (WA). While no application was refused in full, three applications included a refusal as part of the decision due to some of the documents being requested not existing but other documents were released as part of those applications.

Legislation requires that all requests are responded to within 45 days.

In accordance with Sections 96 and 97 of the *Freedom of Information Act 1992*, the City is required to publish an annual Information Statement that details the process for applying for information under the Act, as well as information that the City provides outside the Act. This document is available on the City of Melville website. Further information can be found at **melvillecity.com.au/FOI**

Food Act 2008 (WA)

The *Food Act 2008 (WA)* became effective 23 September 2009 and applies to all food premises within the City, based on the Australian and New Zealand Food Standards Code and a risk assessment approach to food safety. All registered food businesses are given risk classifications (high, medium, and low). The frequency of inspections will vary depending on the individual business risk classification and compliance standards.

Aquatic Facilities Standards

All public swimming pools and spas within the City are inspected regularly. To ensure an adequate safety level for the prevention of infections and disease, water samples are taken to determine water treatment and microbiological quality. Results for the past year indicate a very good standard of water quality in these facilities.

Health (Miscellaneous Provisions) Act 1911 (WA)

The *Public Health Act 2016* (WA) passed through Parliament in 2016 and is being introduced in stages. Regulations under the *Health (Miscellaneous Provisions) Act 1911* (WA) are under review and new regulations under the *Public Health Act 2016* (WA) will be introduced during stage five of implementation of the Act.

Building Act 2011 and Building Regulations

On 21 June 2024, amendments to the Building Regulations came into full effect, negating the need for a building permit for swimming pool barriers. Regulation 28, which stipulated the need for an inspection of the pool barrier to be identified on the Certificate of Design Compliance, was deleted (inspections are still required). There are further changes scheduled with regard to required inspection. At this stage it appears that 4 mandatory inspections will be required to be undertaken by building surveyors. There was further clarification with regard to 'an authorised person' to carry out swimming pool inspections.

The National Construction Code is regularly reviewed to ensure building standards always reflect best practice and are given statutory weight through the Building Regulations 2011. On Thursday, 1 May 2025, the National Construction Code 2022 came into effect which necessitated all building permits lodged after this date to comply with this new code. Key changes include increased energy efficiency requirements, clarification on information to be submitted for performance solutions, structural safety requirements, plumbing and drainage requirements, fire separation clarifications and access and egress updates.

Equal Opportunity Act 1984 (WA)

Our equal opportunity management plan and procedures are compliant and support and adhere to the *Equal Opportunity Act 1984* (WA) to eliminate discrimination, sexual and racial harassment, and to promote equality. There is also an extensive contact and grievance officer network in place throughout the organisation.

Work Health and Safety Act 2020 (WA)

The new *Work Health and Safety (General) Regulations 2022* commenced on 31 March 2022, bringing the *Work Health and Safety Act 2020* (WA) into full force and effect. Our comprehensive safety system has been accredited against ISO 45001:2018 and meets the requirements of the work health and safety legislation. We pride ourselves on promoting a safe workplace where hazards are either eliminated or reduced to as low as reasonably practicable.

Review of local laws

Section 3.16 of the *Local Government Act 1995* (WA) requires that local laws of a local government must be reviewed within an eight-year period after their commencement to determine if they should remain unchanged or be repealed (revoked) or amended. We continue to review local laws and recommend amendments as required.

During 2023–2024 we:

- finalised and adopted the new Cat Local Law at the July 2025 Ordinary Meeting of Council (OMC)
- reviewed and adopted the Fencing Local Law at the July 2025 OMC

Planning legislation that we comply with:

- *Planning and Development Act 2005 (WA)*
- *Planning and Development (Local Planning Schemes) Regulations 2015*
- *Planning and Development Regulations 2009*
- *Strata Titles Act 1985 (WA)*

Appendix

Glossary

THE COUNCIL
In this document, 'the Council' refers to the Mayor and Councillors.

THE ORGANISATION
In this document, 'the organisation' refers to the Chief Executive Officer and staff.

THE CITY OF MELVILLE
In this document, 'the City of Melville' generally refers to the Council and organisation as a whole i.e. the corporate entity. It may also describe the geographical area of the City.

THE CITY
In this document, 'the City' refers to the district, our geographical boundaries or our municipality.

Annual Financial Statements

2024–2025

City of Melville

CITY OF MELVILLE

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2025

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The City of Melville conducts the operations of a local government with the following community vision:

Engaging with our diverse community to achieve an inclusive, vibrant and sustainable future.

Principal place of business:
10 Almondbury Road
BOORAGOON WA 6154

Auditor General

INDEPENDENT AUDITOR'S REPORT

2025

City of Melville

To the Council of the City of Melville

Opinion

I have audited the financial report of the City of Melville (City) which comprises:

- the statement of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report:

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the City for the year ended 30 June 2025 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2025, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to

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the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the City is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the City's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the City.

The Council is responsible for overseeing the City's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the City of Melville for the year ended 30 June 2025 included in the annual report on the City's website. The City's management is responsible for the integrity of the City's website. This audit does not provide assurance on the integrity of the City's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the City to confirm the information contained in the website version.

Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
15 December 2025

CITY OF MELVILLE
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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

Statement by CEO

The accompanying financial report of the City of Melville 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 2025 and the financial position as at 30 June 2025.

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

Signed on the 12 day of December 2025

CEO

Gail Bowman
Name of CEO

OAG AUDITED

CITY OF MELVILLE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 Actual	2025 Budget	2024 Actual
		$	$	$
Revenue				
Rates	2(a),30	109,584,696	107,684,365	102,530,500
Grants, subsidies and contributions	2(a)	4,310,347	5,189,900	5,633,419
Fees and charges	2(a)	17,142,156	16,575,696	16,662,082
Service charges	2(a)	2,802,131	2,774,702	2,625,429
Interest revenue	2(a)	9,921,164	9,845,000	10,458,940
Other revenue	2(a)	1,720,663	983,826	1,876,826
		145,481,157	143,053,489	139,787,196
Expenses				
Employee costs	2(b)	(67,014,159)	(66,069,699)	(61,067,132)
Materials and contracts		(39,995,982)	(40,574,699)	(38,739,661)
Utility charges		(4,503,733)	(4,344,401)	(4,404,395)
Depreciation		(36,608,031)	(32,666,459)	(33,870,410)
Finance costs	2(b)	(42,631)	(51,068)	(66,757)
Insurance		(1,346,017)	(1,410,843)	(1,290,414)
Other expenditure	2(b)	(1,051,114)	(1,294,824)	(823,467)
		(150,561,667)	(146,411,993)	(140,262,236)
Operating Surplus /(Deficit)		(5,080,510)	(3,358,504)	(475,040)
Capital grants, subsidies and contributions	2(a)	6,632,376	5,378,411	5,750,211
Profit on asset disposals		-	-	184,156
Loss on asset disposals		(178,459)	-	-
Fair value adjustments to investment property	11	3,350,000	-	1,838,000
Share of net profit/(loss) of equity accounted investment in associates	23(e)	(826,517)	-	103,024
Share of net profit/(loss) of equity accounted joint arrangements	22	(1,015,494)	-	(131,390)
		7,961,906	5,378,411	7,744,001
Net result for the period	27(b)	**2,881,396**	**2,019,907**	**7,268,961**
Other comprehensive income for the period				
Items that will not be reclassified subsequently to profit or loss				
Changes in asset revaluation surplus	17	38,075,101	-	(1,558,439)
Share of other comprehensive income of associates accounted for using the equity method	17, 23(b)	(2,721,971)	-	-
Fair value adjustments to financial assets at fair value through profit or loss	17	(8,878)	-	4,203
Total other comprehensive income for the period	17	**35,344,252**	-	**(1,554,236)**
Total comprehensive income for the period		**38,225,648**	**2,019,907**	**5,714,725**

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

OAG AUDITED

CITY OF MELVILLE
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Note	2025	Restated* 2024	Restated* 1 July 2023
		$	$	$
CURRENT ASSETS				
Cash and cash equivalents	3	36,402,845	31,231,114	40,181,285
Trade and other receivables	5	10,973,596	14,575,509	10,808,728
Other financial assets	4(a)	122,697,951	133,701,973	135,876,603
Inventories	6	178,059	169,590	161,162
Other assets	7	1,729,853	1,933,994	1,804,717
TOTAL CURRENT ASSETS		171,982,304	181,612,180	188,832,495
NON-CURRENT ASSETS				
Trade and other receivables	5	1,934,452	2,101,022	1,891,852
Other financial assets	4(b)	6,149,522	6,917,445	7,254,143
Investment in associate	23(a)	4,860,644	8,409,132	8,306,108
Property, plant and equipment *	8	527,894,396	512,042,644	502,324,939
Infrastructure *	9	728,982,660	691,865,441	688,998,136
Investment property	11	64,197,754	60,846,541	58,982,501
TOTAL NON-CURRENT ASSETS		1,334,019,428	1,282,182,225	1,267,757,679
TOTAL ASSETS		1,506,001,732	1,463,794,405	1,456,590,174
CURRENT LIABILITIES				
Trade and other payables	12	26,699,542	22,542,472	19,925,840
Contract liabilities	13	2,432,108	2,451,905	3,531,512
Borrowings-RRG	14	1,222,855	68,974	66,425
Borrowings- Other	14	202,990	209,511	175,680
Employee related provisions	15	9,273,341	9,330,106	9,682,737
TOTAL CURRENT LIABILITIES		39,830,836	34,602,968	33,382,194
NON-CURRENT LIABILITIES				
Trade and other payables	12	281,149	286,510	256,116
Borrowings-RRG	14	-	1,160,463	1,233,535
Borrowings- Other	14	794,631	997,621	1,207,132
Employee related provisions	15	949,935	972,066	754,285
Other provisions	16	7,037,896	6,893,140	6,590,000
TOTAL NON-CURRENT LIABILITIES		9,063,611	10,309,800	10,041,068
TOTAL LIABILITIES		48,894,447	44,912,768	43,423,262
NET ASSETS		1,457,107,285	1,418,881,637	1,413,166,912
EQUITY				
Retained surplus		386,266,244	369,753,940	354,108,034
Reserve accounts	33	133,070,058	146,700,966	155,077,911
Revaluation surplus	17	937,770,983	902,426,731	903,980,967
TOTAL EQUITY		1,457,107,285	1,418,881,637	1,413,166,912

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

* Refer Note 29 Prior period restatements

OAG AUDITED

CITY OF MELVILLE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 Actual	Restated* 2024 Actual	
		$	$	
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		110,172,660	101,268,442	
Grants, subsidies and contributions		4,310,347	5,633,419	
Fees and charges		17,142,156	16,874,044	
Service charges		2,802,131	2,625,429	
Interest revenue		9,921,164	10,458,940	
Goods and services tax received		9,866,721	8,475,643	
Other revenue		1,480,792	1,555,149	
		155,695,971	146,891,066	
Payments				
Employee costs		(66,724,929)	(61,205,702)	
Materials and contracts		(32,816,056)	(39,141,479)	
Utility charges		(4,503,733)	(4,404,395)	
Finance costs		(42,631)	(66,757)	
Insurance paid		(1,346,017)	(1,290,414)	
Goods and services tax paid		(9,666,802)	(9,099,908)	
Other expenditure		(906,356)	(647,787)	
		(116,006,524)	(115,856,442)	
Net cash provided by operating activities	18(b)	39,689,447	31,034,624	
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at fair values through profit and loss		(459,438)	-	
Payments for purchase of property, plant & equipment	8(a)	(31,946,335)	(24,812,224)	*
Payments for construction of infrastructure	9(a)	(20,171,559)	(23,489,348)	*
Payments for Investment property		(1,213)	(26,039)	*
Proceeds from capital grants, subsidies and contributions		6,632,376	5,750,211	
Proceeds for Term Deposits at amortised cost		10,997,501	2,178,745	
Proceeds from sale of property, plant & equipment		437,534	471,867	
Net cash (used in) investing activities		(34,511,134)	(39,926,788)	
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings- Self-supporting Loans	32(a)	(216,093)	(175,680)	
Repayments of RRG borrowings	32(a)	-	(70,524)	
Proceeds from financial assets at amortised cost - self-supporting loans		209,511	188,197	
Net cash (used in) financing activities		(6,582)	(58,007)	
Net increase (decrease) in cash held		5,171,731	(8,950,171)	
Cash at beginning of year		31,231,114	40,181,285	
Cash and cash equivalents at the end of the year	18(a)	36,402,845	31,231,114	

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

* Refer to Note 29 - Prior Period Restatements

CITY OF MELVILLE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 Actual	2025 Budget	Restated** 2024 Actual	
		$	$	$	
OPERATING ACTIVITIES					
Revenue from operating activities					
General rates	30	94,614,129	92,707,789	88,199,942	*
Rates excluding general rates	30	14,970,567	14,976,576	14,330,558	*
Grants, subsidies and contributions		4,310,347	5,189,900	5,633,419	
Fees and charges		17,142,156	16,575,696	16,662,082	
Service charges		2,802,131	2,774,702	2,625,429	
Interest revenue		9,921,164	9,845,000	10,458,940	
Other revenue		1,720,660	983,826	1,876,826	*
Profit on asset disposals		-	-	184,156	
Fair value adjustments to investment property	11	3,350,000	-	1,838,000	*
Share of net profit of associates accounted for using the equity method	22, 23(e)	(4,563,981)	-	(28,366)	*
		144,267,173	143,053,489	141,780,986	
Expenditure from operating activities					
Employee costs		(67,014,159)	(66,069,699)	(61,067,132)	
Materials and contracts		(40,140,738)	(40,574,699)	(39,369,766)	
Utility charges		(4,503,733)	(4,344,401)	(4,404,395)	
Depreciation		(36,608,031)	(32,666,459)	(33,870,410)	
Finance costs		(42,631)	(51,068)	(66,757)	
Insurance		(1,346,017)	(1,410,843)	(1,290,414)	
Other expenditure		(1,059,829)	(1,294,824)	(823,467)	*
Loss on asset disposals		(178,459)	-	-	*
		(150,893,597)	(146,411,993)	(140,892,341)	
Non-cash amounts excluded from operating activities	31(a)	37,978,340	33,265,058	32,848,872	
Amount attributable to operating activities		31,351,916	29,906,554	33,737,517	
INVESTING ACTIVITIES					
Inflows from investing activities					
Capital grants, subsidies and contributions		6,632,376	5,378,411	5,750,211	
Proceeds from disposal of assets		437,534	467,715	471,867	
		7,069,910	5,846,126	6,222,078	
Outflows from investing activities					
Acquisition of property, plant and equipment	8(a)	(31,946,335)	(34,905,093)	(24,812,224)	**
Acquisition of infrastructure	9(a)	(20,171,559)	(35,020,727)	(23,489,348)	**
Payments for Investment Property		(1,213)	-	(26,039)	**
		(52,119,107)	(69,925,820)	(48,327,611)	
Amount attributable to investing activities		(45,049,197)	(64,079,694)	(42,105,533)	
FINANCING ACTIVITIES					
Inflows from financing activities					
Proceeds from borrowings	32(a)	-	-	(70,524)	
Proceeds from financial assets at amortised cost - self-supporting loans	32(a)	209,511	197,135	175,680	*
Transfers from reserve accounts	33	65,323,885	80,454,277	51,099,433	
		65,533,396	80,651,412	51,204,589	
Outflows from financing activities					
Repayment of borrowings	32(a)	(216,093)	(197,135)	(175,680)	
Transfers to reserve accounts	33	(51,692,977)	(46,281,137)	(42,722,488)	
		(51,909,070)	(46,478,272)	(42,898,168)	
Amount attributable to financing activities		13,624,326	34,173,140	8,306,421	
MOVEMENT IN SURPLUS OR DEFICIT					
Surplus or deficit at the start of the financial year	31(b)	377,219	-	438,814	
Amount attributable to operating activities		31,351,917	29,906,554	33,737,517	
Amount attributable to investing activities		(45,049,197)	(64,079,694)	(42,105,533)	
Amount attributable to financing activities		13,624,326	34,173,140	8,306,421	
Surplus or deficit after imposition of general rates	31(b)	**304,265**	-	**377,219**	

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

* Refer to Note 28 Comparative information

** Refer to Note 29- Prior Period Restatements

CITY OF MELVILLE
FOR THE YEAR ENDED 30 JUNE 2025
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CITY OF MELVILLE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2025

1. BASIS OF PREPARATION

The financial report of the City of Melville which is a Class 1 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

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

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

The *Local Government (Financial Management) Regulations 1996* provide that:
- land and buildings classified as property, plant and equipment;or
- infrastructure; or
- vested improvements that the local government controls ;

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

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

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

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

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

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

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment - Note 8
  - Infrastructure - Note 9
  - Investment property - Note 11
- Measurement of employee benefits - Note 15
- Measurement of provisions - Note 16

"Fair value heirarchy information can be found in Note 26

The local government reporting entity
All funds through which the City controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 34 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 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- *AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*
- *AASB 2023-3 Amendments to Australian Accounting Standards - Disclosure of Non-current Liabilities with Covenants: Tier 2*
- *AASB 2024-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements: Tier 2 Disclosures*
- *AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements*
- *AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

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 2024-4b Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- *AASB 2022-9 Amendments to Australian Accounting Standards - Insurance Contracts in the Public Sector*
- *AASB 2023-5 Amendments to Australian Accounting Standards - Lack of Exchangeability*
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*
- *AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards – Annual Improvements Volume 11*

The impact of these new accounting standards has not yet been assessed.

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 or contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and Charges - Licences/Registrations/Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Fees and Charges - Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Revenue recognised annually.
Fees and Charges - Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Provision of collection service
Fees and Charges - Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	On entry or at conclusions of hire
Fees and charges for other goods and services	Library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Fees and Charges - Other inspections	Regulatory food, health and safety	Single point in time	Full payment prior to inspection	None	Revenue recognised after inspection event occurs
Fees and Charges - Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Output method over 12 months matched to access right
Other Revenue - Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	When claim is agreed

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 2025

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	$	$	$	$	$
Rates	-	-	109,584,696	-	109,584,696
Grants, subsidies and contributions	369,148	-	3,941,199	-	4,310,347
Fees and charges	3,242,743	-	4,563,927	9,335,486	17,142,156
Service charges	-	-	2,802,131	-	2,802,131
Interest revenue	-	-	101,631	9,819,533	9,921,164
Other revenue	-	-	-	1,720,663	1,720,663
Capital grants, subsidies and contributions	-	6,632,376	-	-	6,632,376
Total	3,611,891	6,632,376	120,993,584	20,875,682	152,113,533

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory requirements	Other	Total
	$	$	$	$	$
Rates	-	-	102,530,500	-	102,530,500
Grants, subsidies and contributions	296,775	-	5,336,644	-	5,633,419
Fees and charges	3,002,691	-	4,216,715	9,442,676	16,662,082
Service charges	-	-	2,625,429	-	2,625,429
Interest revenue	-	-	108,480	10,350,460	10,458,940
Other revenue	-	-	-	1,876,826	1,876,826
Capital grants, subsidies and contributions	-	5,750,211	-	-	5,750,211
Total	3,299,466	5,750,211	114,817,768	21,669,962	145,537,407

2. REVENUE AND EXPENSES (Continued)

	Note	2025 Actual	2024 Actual
		$	$
(a) Revenue (Continued)			
Assets and services acquired below fair value			
Recognised volunteer services		824,431	841,852
		824,431	841,852

The City utilises volunteer services at its libraries, community centres, in waste education and in its natural areas. Volunteers provide their time willingly for the common good and without financial gain (National Standards for Volunteer Involvement 2024). The fair value of volunteers is calculated by using Volunteering WA's Benefits Calculator. The replacement cost of a volunteer is calculated using the average hourly part-time wage of a person of their age in their specific state of residence plus 15% employer on costs.

Interest revenue			
Financial assets at amortised cost - self-supporting loans			
Interest on reserve account		8,279,778	8,789,011
Interest on municipal account funds		1,123,912	1,344,093
Interest on rates instalment		195,937	191,269
Trade and other receivables overdue interest		182,320	134,567
Other interest revenue		139,217	-
		9,921,164	10,458,940

The 2025 original budget estimate in relation to:
Trade and other receivables overdue interest was $200,000.

Fees and charges relating to rates receivable			
Charges on instalment plan		101,631	108,480

The 2025 original budget estimate in relation to:
Charges on instalment plan was $130,000.

(b) Expenses			
Auditors remuneration			
Audit of the Annual Financial Report		154,865	161,939
Other Auditors			
Grant acquittals and Financial Management Review		56,875	5,350
		211,740	167,289
Employee Costs			
Employee benefit costs		64,404,940	58,526,005
Other employee costs		2,609,219	2,541,127
		67,014,159	61,067,132
Finance costs			
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss		42,631	66,757
		42,631	66,757
Other expenditure			
Sundry expenses		1,051,114	823,467
		1,051,114	823,467

3. CASH AND CASH EQUIVALENTS

	Note	2025	2024
		$	$
Cash on hand		2,690	2,755
Cash at bank		17,800,155	12,628,359
Term deposits		18,600,000	18,600,000
Total cash and cash equivalents	18(a)	36,402,845	31,231,114
Held as			
Cash - restricted funds		10,002,959	12,702,218
Reserve funds - unspent grants restricted		369,148	296,775
Trust deposits held - restricted		11,436,986	10,951,814
Cash - unrestricted funds	18(a)	14,593,752	7,280,307
		36,402,845	31,231,114

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.

4. OTHER FINANCIAL ASSETS

	Note	2025	2024
		$	$
(a) Current assets			
Financial assets at amortised cost		122,697,951	133,701,973
		122,697,951	133,701,973
Other financial assets at amortised cost			
Self-supporting loans receivable	31(b)	202,990	209,511
Term deposits		122,494,961	133,492,462
		122,697,951	133,701,973
Held as			
- Unrestricted other financial assets at amortised cost		202,990	209,511
- Restricted other financial assets at amortised cost	18(a)	122,494,961	133,492,462
		122,697,951	133,701,973
(b) Non-current assets			
Financial assets at amortised cost		794,631	997,621
Financial assets at fair values through other comprehensive income		199,049	207,927
Financial assets at fair value through profit or loss		5,155,842	5,711,897
		6,149,522	6,917,445
Financial assets at amortised cost			
Self-supporting loans receivable		794,631	997,621
		794,631	997,621
Financial assets at fair values through other comprehensive income			
Units in Local Government House Trust - opening balance		207,927	203,724
Financial assets at fair value through profit and loss		(8,878)	4,203
Units in Local Government House Trust - closing balance		199,049	207,927
Financial assets at fair value through profit or loss			
Carawatha Redevelopment - opening balance		5,711,897	5,843,287
Movement attributable to fair value increment (Cash Call)		459,438	-
Financial assets at fair value through profit and loss		(1,015,493)	(131,390)
Carawatha Redevelopment - closing balance		5,155,842	5,711,897

Loans receivable from clubs have the same terms and conditions as the related borrowing disclosed in Note 31 as self supporting loans. Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

MATERIAL ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierachy (see Note 26(i) due to the observable market rates.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

Financial assets at fair value through profit or loss

The City classifies 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 City 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 in Note 24.

5. TRADE AND OTHER RECEIVABLES

	Note	2025	2024
		$	$
Current			
Rates and statutory receivables			
Rates debtors		4,364,949	4,390,884
Underground power (UGP) debtors		55,814	166,494
Refuse debtors		60,362	55,013
Fire Emergency Services levy debtors		791,999	813,475
Pensioner rebates		1,530,307	1,653,515
Sundry debtors		483,311	589,770
Allowance for credit losses of other receivables	24(b)	(4,228)	(43,702)
GST receivable		1,379,453	1,579,372
Other receivables (Accrued Income)		2,311,629	5,370,688
		10,973,596	14,575,509
Non-current			
Rates outstanding - pensioners		1,934,452	2,101,022
		1,934,452	2,101,022

The provision for expected credit loss was measured using the historical data to estimate future expected collections. In determining the recoverability of trade receivables, the City consider any changes in the credit quality of the trade receivable from the date credit was initially granted up until the reporting date. The concentration of credit risk is limited due to the customer base being large. Accordingly, management believes that there is no further credit provision required in excess of the expected credit loss of $4,228 in 2024-2025 in accordance with AASB 9 Financial Instruments.

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non-financial assets is:	Note	30 June 2025 Actual	30 June 2024 Actual	1 July 2023 Actual
		$	$	$
Trade and other receivables from contracts with customers		**483,311**	**589,770**	**919,013**
Allowance for credit losses of trade receivables		(4,228)	(43,702)	(166,508)
Total trade and other receivables from contracts with customers		479,083	546,068	752,505

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables
Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade 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 City measures them subsequently at amortised cost using the effective interest rate method.

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

Impairment and risk exposure
Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 24.

6. INVENTORIES

	2025	2024
Current	**$**	**$**
Other inventories- Fuel and materials at cost	178,059	169,590
	178,059	169,590
The following movements in inventories occurred during the year:		
Balance at beginning of year	169,590	161,162
Additions to inventory	8,469	8,428
Balance at end of year	178,059	169,590

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.

7. OTHER ASSETS

	2025	2024
	$	**$**
Other assets - current		
Prepayments	1,729,853	1,933,994
	1,729,853	1,933,994

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.

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.

		Assets not subject to operating lease		Total property				Plant and equipment						
	Note	Land	Buildings	Land	Buildings	Restated * Work in progress	Restated * Total property	Furniture and equipment	Plant and equipment	Computer Equipment	Mobile Plant	Electronic Equipment	Artwork	Restated * Total property, plant and equipment
		$	$	$	$	$	$	$	$	$	$	$	$	$
Balance at 30 June 2023		303,903,000	152,629,950	303,903,000	152,629,950		456,532,950	916,994	21,849,009	473,257	10,483,355	82,162	4,092,236	494,429,963
Correction of error		-	-	-	-	7,894,976	7,894,976	-	-	-	-	-	-	7,894,976
Restated * Balance at 1 July 2023		303,903,000	152,629,950	303,903,000	152,629,950	7,894,976	464,427,926	916,994	21,849,009	473,257	10,483,355	82,162	4,092,236	502,324,939
Additions		-	3,674,892	-	3,674,892	11,947,107	15,621,999	410,311	2,536,596	479,192	5,577,468	151,658	35,000	24,812,224
Disposals		-	-	-	-	-	-	-	-	-	(287,711)	-	-	(287,711)
Depreciation		-	(9,060,708)	-	(9,060,708)	-	(9,060,708)	(185,519)	(3,197,072)	(343,993)	(1,944,408)	(75,108)	-	(14,806,808)
Transfers		-	3,058,951	-	3,058,951	(4,297,391)	(1,238,440)	-	1,238,440	-	-	-	-	-
Restated * balance at 30 June 2024		303,903,000	150,303,085	303,903,000	150,303,085	15,544,692	469,750,777	1,141,788	22,426,973	608,456	13,828,703	158,712	4,127,235	512,042,644
Comprises:														
Gross balance amount at 30 June 2024		303,903,000	331,337,843	303,903,000	331,337,843	15,544,692	650,785,535	3,909,093	56,608,546	6,126,096	21,723,337	780,785	4,127,235	744,060,627
Accumulated depreciation at 30 June 2024		-	(181,034,758)	-	(181,034,758)	-	(181,034,758)	(2,767,305)	(34,181,573)	(5,517,640)	(7,894,634)	(622,073)	-	(232,017,983)
Restated * balance at 30 June 2024	8(b)	303,903,000	150,303,085	303,903,000	150,303,085	15,544,692	469,750,777	1,141,788	22,426,973	608,456	13,828,703	158,712	4,127,235	512,042,644
Additions		-	724,047	-	724,047	28,211,004	28,935,051	150,130	697,575	664,288	1,275,924	199,854	23,513	31,946,335
Disposals		-	-	-	-		-	-	-	(200)	(615,793)	-	-	(615,993)
Depreciation		-	(9,170,865)	-	(9,170,865)		(9,170,865)	(195,505)	(3,372,498)	(480,063)	(2,137,348)	(122,311)	-	(15,478,590)
Transfers		-	9,950,547	-	9,950,547	(15,403,609)	(5,453,062)	-	5,453,062	-	-	-	-	-
Balance at 30 June 2025		303,903,000	151,806,814	303,903,000	151,806,814	28,352,087	484,061,901	1,096,413	25,205,112	792,481	12,351,486	236,255	4,150,748	527,894,396
Comprises:														
Gross balance amount at 30 June 2025		303,903,000	342,012,437	303,903,000	342,012,437	28,352,087	674,267,524	4,059,223	62,759,183	5,831,117	20,528,191	980,639	4,150,748	772,576,625
Accumulated depreciation at 30 June 2025		-	(190,205,623)	-	(190,205,623)	-	(190,205,623)	(2,962,810)	(37,554,071)	(5,038,636)	(8,176,705)	(744,384)	-	(244,682,229)
Balance at 30 June 2025	8(b)	303,903,000	151,806,814	303,903,000	151,806,814	28,352,087	484,061,901	1,096,413	25,205,112	792,481	12,351,486	236,255	4,150,748	527,894,396

* Refer to Note 29- Prior Period Restatements

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying amount measurements

Asset class	Note	Carrying amount 2025	Carrying amount 2024	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 - market value		303,903,000	303,903,000	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuer	June 2023	Price per square metre / market borrowing rate and income approach using discounted cash flow methodology
Total land	8(a)	303,903,000	303,903,000					
Buildings - non specialised		151,806,814	150,303,085	2	Cost Approach using current replacement Cost	Independent registered valuer	June 2023	Estimates of residual value, useful life, pattern of consumption and asset condition and relationship to the assessed level of remaining service potential of the depreciable amount.
Total buildings	8(a)	151,806,814	150,303,085					
(ii) Cost								
Furniture and equipment				N/A	Cost Approach	NA	NA	NA
Plant and equipment				N/A	Cost Approach	NA	NA	NA
Mobile Plant				N/A	Cost Approach	NA	NA	NA
Electronic Equipment				N/A	Cost Approach	NA	NA	NA

9. INFRASTRUCTURE

(a) Movements in balances

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

	Infrastructure - Roads	Infrastructure - Footpaths	Infrastructure - Drains	Infrastructure - Parks	Infrastructure - Street Furniture	Infrastructure- Irrigation	Restated * Work in progress	Restated * Total infrastructure
	$	$	$	$	$	$	$	$
Balance at 30 June 2023	335,445,940	110,076,938	180,783,661	37,143,107	3,312,726	10,104,782	20,025,958	696,893,112
Correction of error	-	-	-	-	-	-	(7,894,976)	(7,894,976)
Restated * Balance at 1 July 2023	335,445,940	110,076,938	180,783,661	37,143,107	3,312,726	10,104,782	12,130,982	688,998,136
Additions					211, 275		23,278,073	23,489,348
Revaluation increments / (decrements) transferred to revaluation surplus	126,798	1,505,688	(2,611,331)	-	-	(579,596)	-	(1,558,441)
Depreciation	(8,528,910)	(3,001,082)	(2,820,279)	(3,691,777)	(121,597)	(899,957)	-	(19,063,602)
Transfers	9,207,886	2,008,721	2,693,851	153,117	136,386	654,254	(14,854,215)	-
Restated * Balance at 30 June 2024	336,251,714	110,590,265	178,045,902	33,604,447	3,538,790	9,279,483	20,554,840	691,865,441
Comprises:								
Gross balance at 30 June 2024	488,540,219	181,686,479	368,599,821	61,425,989	6,584,711	21,127,317	20,554,840	1,148,519,376
Accumulated depreciation at 30 June 2024	(152,288,505)	(71,096,214)	(190,553,919)	(27,821,542)	(3,045,921)	(11,847,834)	-	(456,653,935)
Restated * Balance at 30 June 2024	336,251,714	110,590,265	178,045,902	33,604,447	3,538,790	9,279,483	20,554,840	691,865,441
Additions	-	-	-	696,789	305,453	-	19,169,317	20,171,559
Revaluation increments / (decrements) transferred to revaluation surplus	18,888,129	17,314,556	2,277,290	-	-	(404,874)	-	38,075,101
Depreciation	(10,474,831)	(3,065,557)	(2,829,455)	(3,714,228)	(130,478)	(914,892)	-	(21,129,441)
Transfers	11,630,909	1,476,576	1,927,628	1,431,084	622,656	873,982	(17,962,835)	-
Balance at 30 June 2025	356,295,921	126,315,840	179,421,365	32,018,092	4,336,421	8,833,699	21,761,322	728,982,660
Comprises:								
Gross balance at 30 June 2025	512,596,735	211,933,364	377,382,025	63,553,862	7,512,820	21,846,817	21,761,322	1,216,586,945
Accumulated depreciation at 30 June 2025	(156,300,814)	(85,617,524)	(197,960,660)	(31,535,770)	(3,176,399)	(13,013,118)	-	(487,604,285)
Balance at 30 June 2025	356,295,921	126,315,840	179,421,365	32,018,092	4,336,421	8,833,699	21,761,322	728,982,660

* Refer to Note 29- Prior Period Restatements

9. INFRASTRUCTURE (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					
Infrastructure - Roads	3	Cost approach using Depreciated Replacement cost	Management Valuation	June 2025	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Footpaths	3	Cost approach using Depreciated Replacement cost	Management Valuation	June 2025	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Drains	3	Cost approach using DepreciatedReplacement cost	Management Valuation	June 2025	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Parks	3	Cost approach using Current Replacement cost	Independent Valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure - Street Furniture	3	Cost approach using Current Replacement cost	Independent Valuation	June 2023	Construction costs and current condition, residual values and remaining useful life assessments inputs
Infrastructure- Irrigation	3	Cost approach using Depreciated Replacement cost	Management Valuation	June 2025	Construction costs and current condition, residual values and remaining useful life assessments inputs

10. FIXED ASSETS

(a) Depreciation

Depreciation rates
Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset class	Useful life
Buildings and Heritage Buildings	
Sub structure	60 to 100 years
-Sub structure only for heritage building	60 to 400 years
-Super structure	25 to 80 years
-Roof	20 to 60 years
-Floor	15 to 30 years
-Fitout & fittings	15 to 40 years
-Services Fire, Security, Electrical &Transport	10 to 40 years
-Services Hydraulic and Mechanical	10 to 30 years
Plant & Equipment	
Plant & Equipment	1 to 10 years
Lighting	10 to 15 years
Computer and Electronic Equipment	3 to 5 years
Furniture & Fittings, Fleet, Mobile and Other plant	1 to 10 years
Infrastructure	
Infrastructure- Roads and streets	
Formation	Not Depreciated
Base	50 to 80 years
Surface	50 to 80 years
Kerbing and Pavement	50 to 80 years
Infrastructure – Footpath	10 to 60 years
Infrastructure – Stormwater Drainage	40 to 130 years
Infrastructure – Stormwater Drainage	
Infrastructure – Irrigation	50 to 100 years
Other infrastructure	
Parks/ Public Open Space (POS)	3 to 100 years
Street Furniture	5 to 30 years
Jetties and Boardwalks	50 to 100 years

(b) Fully depreciated assets in use

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

	2025	2024
Buildings - non specialised	3,577,000	1,966,000
Computer Equipment	3,415,422	3,706,682
Electronic Equipment	167,990	167,990
Furniture	441,740	1,128,892
Lighting	1,900,567	825,249
Other Improvements	8,238,901	7,460,768
Playground Equipment	2,341,921	1,499,385
Plant and Fleet	6,585,964	6,462,848
	26,669,505	**23,217,814**

10. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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 City.

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

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

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

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

Depreciation

The depreciable amount of all 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; or
(ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

In accordance with *Local Government (Financial Management)* Regulations 17A(4C), the City is not required to comply with *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.

11 INVESTMENT PROPERTY

	2025 Actual	2024 Actual
	$	$
Non-current assets - at reportable value		
Carrying balance at 1 July	60,846,541	58,982,501
Acquisitions	1,213	26,040
Net gain/(loss) from fair value adjustment	3,350,000	1,838,000
Closing balance at 30 June	64,197,754	60,846,541
Amounts recognised in profit or loss for investment properties		
Rental income	1,049,276	1,075,963
Direct operating expenses from property that generated rental income	(26,686)	(26,686)
Leasing arrangements		
Minimum lease payments under non-cancellable operating leases of investment properties not recognised in the financial statements are receivable as follows:		
Less than 1 year	842,668	824,720
Later than one year but not later than 5 years	3,813,603	4,438,463
> 5 years	35,696,287	33,745,545
	40,352,558	39,008,728

The City revalues investment land annually under AASB 140, but the $4.4 million investment buildings recorded at fair value were not revalued this year, as modelling indicated that fair value movements were immaterial. Some buildings are located on land rezoned to Public Open Space, with planned demolition already reflected in the prior valuation.

The investment properties are leased to tenants under operating leases with rentals payable monthly. Lease income from operating leases where the group is a lessor is recognised in income on a straight-line basis over the lease term.

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Altough the City is exposed to changes in the residual value at the end of the current leases, the City group typically enters into new operating leases and therefore will not immediately realise any reduction in residual value at the end of these leases. Expectations about the future residual values are reflected in the fair value of the properties.

MATERIAL ACCOUNTING POLICIES

Investment properties

Investment properties are principally freehold buildings, held for long-term rental yields and not occupied by the City.

In accordance with *Local Government (Financial Management) Regulation 17A(2),* the carrying amount of non-financial assets that are investment properties, are shown at their reportable value.

Reportable value for the purposes of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date.

Revaluation

In accordance with the regulatory framework, investment properties are required to be revalued whenever required by AASB 140 and, in any event, every five years.

Fair value of investment properties

An external valuation was performed to determine the fair value of investment properties. The main Level 3 inputs used in the valuation were discount rates, yields, expected vacancy rates and rental growth rates estimated by management based on comparable transactions and industry data.

12. TRADE AND OTHER PAYABLES

	2025	2024
	$	$
Current		
Sundry creditors	11,123,332	8,158,787
Prepaid rates	1,933,323	1,621,309
Accrued payroll liabilities	2,104,659	1,736,533
Restricted funds creditor- Footpaths	9,512,856	8,822,442
Restricted funds creditor- Bonds and Deposits	1,902,449	2,099,636
Restricted funds creditor- Other	21,680	29,736
Amount received in advance	101,243	74,029
	26,699,542	22,542,472
Non-current		
Other payables - ESL Deferred Creditor	281,149	286,510
	281,149	286,510

MATERIAL ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the City becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Trade and other payables

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

Prepaid rates

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

13. OTHER LIABILITIES

	2025	2024
	$	$
Current		
Contract liabilities	1,037,659	817,588
Capital grant/contributions liabilities	1,394,449	1,634,317
	2,432,108	2,451,905
Reconciliation of changes in contract liabilities		
Opening balance	817,588	691,509
Additions	411,346	359,299
Revenue from contracts with customers included as a contract liability at the start of the period	(191,275)	(233,220)
	1,037,659	817,588
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	1,634,317	2,302,350
Additions	382,059	2,700,641
Revenue from capital grant/contributions held as a liability at the start of the period	(621,927)	(3,368,674)
	1,394,449	1,634,317

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the City's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the City which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

14. BORROWINGS

	Note	2025 Current	2025 Non-current	2025 Total	2024 Current	2024 Non-current	2024 Total
Secured		**$**	**$**	**$**	**$**	**$**	**$**
WA Treasury Corporation		202,990	794,631	997,621	209,511	997,621	1,207,132
Resource Recovery Group		1,222,855	-	1,222,855	68,974	1,160,463	1,229,437
Total secured borrowings	32(a)	1,425,845	794,631	2,220,476	278,485	2,158,084	2,436,569

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierachy (see Note 26(i) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 32(a).
Information regarding exposure to risk can be found at Note 24.

15. EMPLOYEE RELATED PROVISIONS

Employee related provisions

	2025	2024
Current provisions	**$**	**$**
Employee benefit provisions		
Annual leave	4,343,643	4,810,699
Long service leave	3,636,723	3,906,560
Other employee leave provisions	15,075	8,113
	7,995,441	8,725,372
Employee related other provisions		
Employment on-costs	1,277,900	604,734
	1,277,900	604,734
Total current employee related provisions	9,273,341	9,330,106
Non-current provisions		
Employee benefit provisions		
Long service leave	818,654	838,863
	818,654	838,863
Employee related other provisions		
Employment on-costs	131,281	133,203
	131,281	133,203
Total non-current employee related provisions	949,935	972,066
Total employee related provisions	10,223,276	10,302,172

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	2025	2024
Amounts are expected to be settled on the following basis:		**$**	**$**
Less than 12 months after the reporting date		9,273,341	9,330,106
More than 12 months from reporting date		949,935	972,066
		10,223,276	10,302,172

MATERIAL ACCOUNTING POLICIES

Employee benefits

The City's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

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

The City's obligations for short-term employee benefits such as wages, salaries and personal leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The City's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the City does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

16. OTHER PROVISIONS

	Provision for John Connell	Total
	$	$
Opening balance at 1 July 2024		
Non-current provisions	6,893,140	6,893,140
	6,893,140	6,893,140
Additional provision	144,756	144,756
Balance at 30 June 2025	7,037,896	7,037,896
Comprises		
Non-current	7,037,896	7,037,896
	7,037,896	7,037,896

Other provisions
The provision relates to the indicative costs for remediation of John Connell Reserve, a previous landfill site. The amount is based on an assessment performed by an independent consultant of the indicative costs of the scope of works to satisfy the Department of Health and Department of Water and Environmental Regulation requirements. The assessment provided an indicative amount of $6.59m in 2022-2023 with a CPI increase of 4.6% applied in 2023-2024 and a further CPI increase of 2.1% has been applied to current 2024-2025 provision of $7.037m for the remediation of John Connell Reserve. This is reflected in the present value of the remediation provision of each reporting date .

The provision of future remediation costs is the best estimate of the present value of the expenditure required to settle the remediation obligation at the reporting date. Future remediation costs are reviewed annually and any changes in the estimate are reflected in the present value of the remediation provision at each reporting date.

MATERIAL ACCOUNTING POLICIES
Provisions
Provisions are recognised when the City 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.

17. REVALUATION SURPLUS

	2025 Opening balance	Total Movement on revaluation	2025 Closing balance	2024 Opening balance	Total Movement on revaluation	2024 Closing balance
	$	$	$	$	$	$
Revaluation surplus - Land	286,174,385	-	286,174,385	286,174,385	-	286,174,385
Revaluation surplus - Buildings	113,766,364	-	113,766,364	113,766,364	-	113,766,364
Revaluation surplus - Electronic equipment	127,790	-	127,790	127,790	-	127,790
Revaluation surplus - Furniture & fittings	322,892	-	322,892	322,892	-	322,892
Revaluation surplus - Plant and equipment	22,354,506	-	22,354,506	22,354,506	-	22,354,506
Revaluation surplus - Computer Equipment	554,433	-	554,433	554,433	-	554,433
Revaluation surplus - Mobile Plant	1,611,729	-	1,611,729	1,611,729	-	1,611,729
Revaluation surplus - Artwork	2,276,749	-	2,276,749	2,276,749	-	2,276,749
Revaluation surplus - Infrastructure - Roads	172,307,644	18,888,129	191,195,773	172,180,846	126,798	172,307,644
Revaluation surplus - Infrastructure - Footpaths	100,568,053	17,314,556	117,882,609	99,062,365	1,505,688	100,568,053
Revaluation surplus - Infrastructure - Drains	164,844,287	2,277,290	167,121,577	167,455,618	(2,611,331)	164,844,287
Revaluation surplus - Infrastructure - Parks	31,001,178	-	31,001,178	31,001,178	-	31,001,178
Revaluation surplus - Infrastructure - Street Furniture	1,289,329	-	1,289,329	1,289,329	-	1,289,329
Revaluation surplus - Infrastructure- Irrigation	3,059,670	(404,874)	2,654,796	3,639,264	(579,594)	3,059,670
	900,259,009	38,075,101	938,334,110	901,817,448	(1,558,439)	900,259,009
Revaluation surplus - Share from investments in associates	2,190,442	(2,721,971)	(531,529)	2,190,442	-	2,190,442
Revaluation surplus Local Government House unit trust holding	(22,720)	(8,878)	(31,598)	(26,923)	4,203	(22,720)
	902,426,731	35,344,252	937,770,983	903,980,967	(1,554,236)	902,426,731

18. 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	2025 Actual	2024 Actual
		$	$
Cash and cash equivalents	3	36,402,845	31,231,114
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	13,007,205	15,450,898
- Financial assets at amortised cost	4	122,494,961	133,701,973
		135,502,166	149,152,871
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	33	133,070,058	146,700,966
Contract liabilities	13	1,037,659	817,588
Capital grant liabilities	13	1,394,449	1,634,317
Total restricted financial assets		135,502,166	149,152,871

(b) Reconciliation of net result to net cash provided by operating activities

Net result		2,881,396	7,268,961
Non-cash items:			
Adjustments to fair value of investment property		(3,350,000)	(1,838,000)
Depreciation/amortisation		36,608,031	33,870,410
(Profit)/loss on sale of asset		178,459	(184,156)
Share of profits of Investment in associates		826,517	(103,024)
Share of profits of Investment in Joint arrangments		1,015,493	131,390
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		3,528,612	(1,566,541)
(Increase)/decrease in non Current receivables		-	341
(Increase)/decrease in other assets		204,141	(133,480)
(Increase)/decrease in inventories		(8,469)	(8,428)
Increase/(decrease) in trade and other payables		4,151,709	2,587,759
Increase/(decrease) in Non-Current Creditors		-	190,447
Increase/(decrease) in employee related provisions		(78,893)	(134,850)
Increase/(decrease) in Accrued Expenses and provisions		144,756	-
Increase/(decrease) in Accrued Income		-	(2,216,386)
Increase/(decrease) in other liabilities		(19,797)	(1,079,608)
Capital grants, subsidies and contributions		(6,392,508)	(5,750,211)
Net cash provided by/(used in) operating activities		39,689,447	31,034,624

(c) Undrawn borrowing facilities

Credit standby arrangements			
Bank overdraft limit		-	-
Bank overdraft at balance date		-	-
Credit card limit		199,831	188,560
Credit card balance at balance date		384	929
Total amount of credit unused		200,215	189,489
Loan facilities			
Loan facilities - current	14	1,425,845	278,485
Loan facilities - non-current	14	794,631	2,158,084
Total facilities in use at balance date		2,220,476	2,436,569
Unused loan facilities at balance date			

19. CONTINGENT LIABILITIES

Workers' Compensation Premium

'The City negotiates its Workers' Compensation Premium on a "burning cost" basis whereby a minimum and maximum premium are determined for workers' compensation and the City pays a deposit premium only with the actual premium being settled based on known and anticipated claims experience. Therefore, the City may be required to fund an additional premium if the actual premium (as yet to be determined) exceeds the deposit premium already paid. Accordingly, a contingent liability is recognised for the difference between the deposit premium paid and the maximum premium payable.

Contingent Liability For Additional Workers' Compensation Premium is $ 8,556,258 for the year 2024-2025 , compared to $ 8,788,791 for the previous year 2023-2024.

Possible Contaminated Sites
AASB 137.86 In compliance with the Contaminated Sites Act 2003, the City has listed sites to be possible sources of contamination.

Details of those sites are:
- Tompkins Park (Lot 9789 on Plan 182892)
- John Creaney Park (Lot 3073 & Lot 3142 on Plan 214497)
- Leeming Recreation Centre 55 Farrington Road Leeming WA 6149
- Booragoon Lake (Lot 680 on Plan 25318)
- Len Shearer Reserve (Lot 2348 on Plan 181771 LR-3053/112)

Until the City conducts an investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Water and Environmental Regulation on the AASB 137.91 need and criteria for remediation of a risk based approach, the City is unable to estimate the potential costs associated with remediation of these sites. This approach is consistent with the Department of Water and Environmental Regulation Guidelines.

20. CAPITAL COMMITMENTS

	2025	2024
	$	$
Contracted for:		
- capital expenditure projects	9,708,559	18,790,000
	9,708,559	18,790,000

These capital commitments are expected to be paid within the next 12 months and the City had no other commitments as at 30 June 2025.

21. RELATED PARTY TRANSACTIONS

(a) Council member remuneration

Fees, expenses and allowances to be paid or reimbursed to council members.	Note	2025 Actual	2025 Budget	2024 Actual
		$	$	$
Mayor's annual allowance		93,380	93,380	93,380
Mayor's meeting attendance fees		54,895	49,435	51,665
Mayor's other expenses and Superannuation		2,210	-	-
Mayor's annual allowance for ICT expenses		3,500	5,000	6,364
Mayor's travel and accommodation expenses		9,504	16,221	5,356
		163,489	164,036	156,765
Deputy Mayor's annual allowance		23,345	23,345	23,345
Deputy Mayor's meeting attendance fees		32,960	32,960	32,960
Deputy Mayor's other expenses and Superannuation		1,079	-	-
Deputy Mayor's annual allowance for ICT expenses		3,500	5,000	3,500
Deputy Mayor's travel and accommodation expenses		7,639	4,750	503
		68,523	66,055	60,308
All other council member's meeting attendance fees		362,559	362,560	362,559
All other council member's All other council member expenses and Superannuation		5,054		
All other council member's ICT expenses		38,500	55,000	37,333
All other council member's travel and accommodation expenses		5,228	52,250	33,460
		411,341	469,810	433,352
	21(b)	643,353	699,901	650,425

(b) Key management personnel (KMP) compensation

The total of compensation paid to KMP of the City during the year are as follows:				
Short-term employee benefits		1,971,552		1,700,655
Post-employment benefits		195,233		164,822
Employee - other long-term benefits		42,009		34,026
Employee - termination benefits		0		193,299
Council member costs	21(a)	643,353		650,425
		2,852,147		2,743,227

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 City's superannuation contributions made during the year.

Other long-term benefits
These amounts represent annual leave and long service leave entitlements accruing during the year.

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.

21. RELATED PARTY TRANSACTIONS (Continued)

(c) Transactions with related parties

Transactions between related parties and the City are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

(d) Related parties

The City's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the City, directly or indirectly, including any council member, are considered key management personnel.

ii. Other Related Parties

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

iii. Entities subject to significant influence by the City

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

22. JOINT ARRANGEMENTS

Share of joint operations

Share in Carawatha Redevelopment Project

This joint arrangement perform the residential redevelopment project of the Carawatha site between the City of Melville and Satterley Property Group (SPG). The project aims to address urban renewal objectives, generate economic value, and deliver planning outcomes in line with the City's Land Asset Management Plan. The proposed development structure involves a joint venture model where the City contributes the land and SPG provides a participation fee, with SPG managing the project's development and sales.

City of Melville's 50% equity share of the project is as follows:

Statement of financial position	2025 Actual	2024 Actual
	$	$
Cash and cash equivalents	709,166	535,889
Current Assets - Inventories and Other Receivables	4,965,404	5,696,778
Less: Trade and other Payables	(518,728)	(520,770)
Total net assets	5,155,842	5,711,897
Participant equity	5,155,842	5,711,897
Total equity	5,155,842	5,711,897
Statement of comprehensive income		
Other revenue	2,430,823	2,004
Cost of sales	(2,323,281)	-
Other expense	(1,123,036)	(133,394)
Profit/(loss) for the period	(1,015,494)	(131,390)
Other comprehensive income		
Total comprehensive income for the period	(1,015,494)	(131,390)
Statement of cash flows		
Other revenue	2,430,823	2,004
Other expense	(2,734,312)	(516,787)
Net cash provided by (used in) operating activities	(303,489)	(514,783)

MATERIAL ACCOUNTING POLICIES

Joint operations

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

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

23. INVESTMENT IN ASSOCIATES

(a) Investment in associates

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

	% of ownership interest		2025	2024
Name of entity	**2025**	**2024**	**Actual**	**Actual**
			$	$
Share in Investment in Resource Recovery Group (RRG)	77.68%	73.65%	4,860,644	8,409,132
Total equity-accounted investments			4,860,644	8,409,132

(b) Share of investment in Resource Recovery Group

The Resource Recovery Group (RRG) is a statutory local government authority established in 1991 by the local governments of Canning, Cockburn, East Fremantle, Fremantle, Kwinana, Melville, and Rockingham. The RRG is responsible for developing environmentally sustainable waste management solutions for the communities of the Participants.

The member local governments have jointly agreed to establish RRG under an Establishment Agreement and each participant may participate in regional projects that are governed by a Participants' Project Agreement.

There are two core projects being:

1. The Regional Resource Recovery Centre (RRRC) Project and;
2. The Office Accommodation Project.

Both the projects were established through separate project participants' agreements. The City of Kwinana are not participants in the RRRC project. In addition to the above two projects, the support activities of RRG such as Administrative activities, Education and Marketing and Research and Development, are referred to as Existing Undertakings.

Over the period the following local governments have since withdrawn from the Regional Council: City of Canning in June 2010, City of Rockingham in June 2012, City of Cockburn in June 2019 and Town of East Fremantle June 2024.

Existing Undertakings

The historical annual contributions made by Participants to the Existing Undertakings are used to determine the proportional contribution percentage of each Participant to the Existing Undertakings.
The City's share as on 30 June 2025:
RRG Existing Undertakings Proportional Equity Share: **77.68%**

Regional Resource Recovery Centre (RRRC) Project

RRRC Project Participants shall make an annual contribution towards the acquisition of any asset of a capital nature required by the Project, plus pay gate fees for each tonne of waste they deliver to the facility to cover the operating costs. The annual contribution shall be an amount which bears the same proportion to the cost of the acquisition disclosed in the Project Budget for the financial year as the Population of the Project Participant bears to the total of the Populations of all Project Participants.
The capital costs for each participating Local Government member is based on the Australian Bureau of Statistics population statistics. Each project participant will develop equity in the project equal to the relevant proportion of the total capital loan repayments made by that project participant.
The City's share as on 30 June 2025:
RRRC Project Proportional Equity Share: **77.97%**

RRRC - Lending Facility

The capital construction of the RRRC facility was funded by borrowings from Western Australian Treasury Corporation (WATC). The lending facility was fully repaid on the 30 June 2023.
The RRG administer the borrowings wih the project participants making quarterly contributions equal to the repayment costs of these borrowings.
The Council guaranteed by way of agreement to its share of the loan liability to the RRG and the WATC. The City's estimated share of the project funding is based on population percentages as derived from the Australian Bureau of Statistics census. These are revised yearly over the life of the lending facility.

As at 30 June 2025, the balance outstanding against the lending facility stood at: Nil
with the Council's share of this liability being:
using the current cost/profit sharing percentage of: **39.31%**

Office Accommodation Project

The Office Project pertains to RRG's office located at 9 Aldous Place, Booragoon, Western Australia. The City's equity share of the project is based on their proportional populations.
The City's share as on 30 June 2025:
Office Accommodation Project Proportional Equity Share: **77.21%**

Office Accommodation Project

As a RRG participant, the City has guaranteed by way of security to the Western Australian Treasury Corporation, a charge over its' general funds for its' share of any outstanding debenture borrowings provided for the RRG administration building at 9 Aldous Place Booragoon. This facility has a limit of $2 million.

As at 30 June 2025, the balance outstanding against the lending facility stood at: **$1,612,200**
With the City's share of this liability being: **$1,222,854**
Using the current cost/profit sharing percentage of: **75.85%**

The City at its Ordinary Council Meeting held on 21 November 2023 resolved to withdraw from the RRG and all associated projects, effective 1 July 2025.

The decision was subsequently amended at the Ordinary Council Meeting held on 17 September 2024, extending the withdrawal date by six months to 31 December 2025. The City has subsequently decided, via the CEO's discretion to extend this withdrawal date to 30 June 2026.

23. INVESTMENT IN ASSOCIATES

Resource Recovery Group (RRG)

Summarised statement of comprehensive income	Note	2025 Actual $	2024 Actual $
Revenue		21,683,869	19,335,028
Interest revenue		249,178	341,382
Finance cost		(268,150)	(293,991)
Depreciation		(3,461,260)	(3,693,580)
Profit/(loss) from continuing operations		(1,501,211)	(2,485,583)
Profit/(loss) for the period		(1,501,211)	(2,485,583)
Other comprehensive income		(3,570,501)	
Total comprehensive income for the period		(5,071,712)	(2,485,583)
Summarised statement of financial position			
Cash and cash equivalents		1,914,939	4,269,280
Other current assets		15,398,051	9,167,460
Total current assets		17,312,990	13,436,740
Non-current assets		-	16,532,226
Total assets		17,312,990	29,968,966
Current financial liabilities		1,612,200	95,824
Other current liabilities		9,355,541	6,823,005
Total current liabilities		10,967,741	6,918,829
Non-current financial liabilities		-	5,943,534
Other non-current liabilities		-	5,689,643
Total non-current liabilities		0	11,633,177
Total liabilities		10,967,741	18,552,006
Net assets		6,345,249	11,416,960
Reconciliation to carrying amounts			
Opening net assets 1 July		11,416,960	13,902,543
Changes in members contributions			
Profit/(Loss) for the period		(5,071,712)	(2,485,583)
Other comprehensive income			-
Closing net assets 30 June		6,345,248	11,416,960
Carrying amount at 1 July		8,409,132	10,239,882
- Share of associates net profit/(loss) for the period	23(e)	(826,517)	(1,830,750)
- Share of associates other comprehensive income arising during the period		(2,721,971)	-
Carrying amount at 30 June (Refer to Note 23(a))		4,860,644	8,409,132

MATERIAL ACCOUNTING POLICIES

Investments in associates

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

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

(e) Share of associates net profit/(loss) for the period	2025 Actual $	2024 Actual $
Investment in Share in Investment in Resource Recovery Group (RRG)	(3,548,488)	(1,830,750)
	(3,548,488)	(1,830,750)

The financial statements of RRG for the year ended 30 June 2025 have been prepared on the basis of an orderly termination of operations basis. This is to reflect the resolution of the Council of the Resource Recovery Group (RRG) to windup the Regional Resource Recovery Centre and Office Accommodation project. The assets and liabilities of RRG disclosed above have been measured at their net realisable value as at 30 June 2025. The carrying amount recognised for the investment in RRG reflects the amount the City expects to receive on the completion of the orderly windup of the entity.

24. FINANCIAL RISK MANAGEMENT

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

Risk	Exposure arising from	Measurement	Management
Market risk - interest 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 City does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance 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 City's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the City to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

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

	Weighted average interest rate	Carrying amounts	Fixed interest rate	Variable interest rate	Non interest bearing
	%	$	$	$	$
2025					
Cash and cash equivalents	4.60%	36,402,845	18,600,000	17,800,155	2,690
Financial assets at amortised cost - term deposits	4.60%	122,494,961	122,494,961	-	-
Financial assets at amortised cost - Treasury bonds					
2024					
Cash and cash equivalents	4.39%	31,231,114	18,600,000	12,628,359	2,755
Financial assets at amortised cost - term deposits	4.39%	133,492,462	133,492,462		
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.

	2025	2024
	$	$
Impact of a 1% movement in interest rates on profit or loss and equity*	178,002	126,284

* 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 City manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The City does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 32(a).

24. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

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

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

The City applies the AASB 9 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 2024 or 1 July 2025 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 2025 and 30 June 2024 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 2025					
Trade receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	4,364,949				4,364,949
Loss allowance	-	-	-	-	-
Other receivables					
Expected credit loss	0.00%	0.00%	0.00%	1.54%	
Gross carrying amount	110,326	65,127	33,607	274,251	483,311
Loss allowance	-	-	-	4,228	4,228
30 June 2024					
Trade receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	4,390,884	-	-	-	4,390,884
Loss allowance	-	-	-	-	-
Other receivables					
Expected credit loss	0.00%	0.00%	0.00%	19.69%	
Gross carrying amount	273,685.00	65,891.00	28,247.00	221,950	589,773
Loss allowance	-	-	-	43,702	43,702

24. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk (Continued)

The loss allowances for trade, other receivables and contract assets as at 30 June reconcile to the opening loss allowances as follows:

	Trade receivables		Other receivables		Contract assets	
	2025 Actual	2024 Actual	2025 Actual	2024 Actual	2025 Actual	2024 Actual
	$	$	$	$	$	$
Opening loss allowance as at 1 July	43,702	166,509	-		-	
Increase in loss allowance recognised in profit or loss during the year	4,228	43,702	-	-	-	-
Unused amount reversed	(43,702)	(166,509)	-		-	
Closing loss allowance at 30 June	4,228	43,702	-	-	-	-

Trade, other receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the City, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on rates and statutory receivables, trade, other receivables and contract assets are presented as net impairment losses within other expenditure. Subsequent recoveries of amounts previously written off are credited against the same line item.

Contract assets

The City's contract assets represent work completed, which have not been invoiced at year end. This is due to the City not having met all the performance obligations in the contract which give an unconditional right to receive consideration. The City applies the simplified approach to measure expected credit losses which uses a lifetime expected loss allowance for all contract assets. To measure the expected credit losses, contract assets have been grouped based on shared credit risk characteristics and the days past due. Contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The City has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

24. 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 City manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 18(c).

The contractual undiscounted cash flows of the City's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying 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
2025	**$**	**$**	**$**	**$**	**$**
Trade and other payables	26,699,542	281,149	-	26,980,691	26,980,691
Borrowings	1,425,845	714,730	79,901	2,220,476	2,220,476
	28,125,387	995,879	79,901	29,201,167	29,201,167
2024					
Trade and other payables	22,542,472	286,510	-	22,828,982	22,828,982
Borrowings	278,485	1,953,890	204,194	2,436,569	2,436,569
	22,820,957	2,240,400	204,194	25,265,551	25,265,551

25 EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The City was a defendant in a legal matter with respect to the Resource Recovery Group. On 19 November 2025 a settlement deed was executed, resulting in a consent order being filed to dismiss the legal proceedings without an order for costs.

Other than the above matter, no events have occurred after the reporting date which impact the financial report disclosures at 30 June 2025.

26. OTHER MATERIAL ACCOUNTING POLICIES

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

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

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

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

c) Rounding off figures
All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures
Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the City applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures
Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation
The City contributes to a number of Superannuation Funds on behalf of employees. All funds to which the City contributes are defined contribution plans.

g) Fair value of assets and liabilities
Fair value is the price that the City would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with 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 City selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the City are consistent with one or more of the following valuation approaches:

Market approach
Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach
Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach
Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the City gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets
In accordance with Australian Accounting Standards the City's assets, 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 10.

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

27. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

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

Objective	Description
Governance To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting council members and ratepayers on matters which do not concern specific local government services.
General purpose funding To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
Health To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
Education and welfare To provide services to disadvantaged persons, the elderly, children and youth.	Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision of senior care and youth services.
Housing To provide residential properties in the City	Maintenance of residential properties owned by the City.
Community amenities To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, and public conveniences.
Recreation and culture To establish and effectively manage infrastructure and resources which will help the social well being of the community.	Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
Transport To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
Economic services To help promote the local government and its economic well being.	Tourism and area promotion including the maintenance and operation of parks.
Other property and services To monitor and control operating accounts.	Private works operation, plant repair and costs.

27. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses	2025 Actual	2024 Actual
	$	$
Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	17,824	6,125
General purpose funding	122,959,876	115,085,221
Law, order, public safety	3,074,482	2,877,954
Health	336,891	256,659
Education and welfare	105,826	188,685
Housing	105,594	99,065
Community amenities	4,059,560	3,510,142
Recreation and culture	8,970,780	8,623,670
Transport	1,684,366	1,732,335
Economic services	1,018,459	3,204,517
Other property and services	474,412	694,584
	142,808,070	136,278,957
Grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	2,005	732
General purpose funding	2,872,952	3,865,127
Law, order, public safety	29,942	30,981
Education and welfare	157,935	454,016
Community amenities	1,290,685	1,409,674
Recreation and culture	962,421	2,144,900
Transport	5,625,817	3,442,417
Other property and services	966	35,783
	10,942,723	11,383,630
Total income	153,750,793	147,662,587
Expenses		
Governance	(6,537,949)	(6,329,122)
General purpose funding	(1,398,643)	(1,386,715)
Law, order, public safety	(5,283,605)	(4,575,818)
Health	(1,311,243)	(1,242,367)
Education and welfare	(2,586,174)	(2,496,798)
Housing	(131,171)	(129,107)
Community amenities	(30,060,617)	(26,250,010)
Recreation and culture	(50,820,189)	(48,238,549)
Transport	(28,884,336)	(26,619,353)
Economic services	(2,779,893)	(2,820,173)
Other property and services	(21,075,577)	(20,305,614)
Total expenses	(150,869,397)	(140,393,626)
Net result for the period	2,881,396	7,268,961
(c) Assets		
Governance	533,878,069	529,763,948
Health	1,553,567	1,623,553
Education and welfare	42,645	79,562
Community amenities	406,833,340	368,380,723
Recreation and culture	127,931,514	125,734,229
Economic services	10,989,035	10,993,256
Other property and services	424,773,562	427,219,134
Total assets	1,506,001,733	1,463,794,405

28. COMPARATIVE CHANGES

Comparative Information

The City has adopted the Department of Local Government recommended Local Government Financial Reporting Model. As a result, the presentation and disclosure of comparative information for 2023-24 have been reformatted to align with the new reporting structure. The reclassification only affects the presentation and does not impact the audited financial results for the 2023-24 financial year.

These reclassifications did not result in any change to the prior year's **net result**, **total comprehensive income**, or **equity balances**.The changes are limited to minor presentational and disclosure adjustments resulting from the implementation of the new template for the current reporting year. In addition, there have been other minor reclassifications in the notes to the financial statements to align with the new reporting structure.

Name of the statement or Note	Nature of the reclassification	Reason for the Reclassification
Statement of Financial Activity	Rates - provide more Details of the Rates income into General and Rates Excluding General Rates Reclassification between Investment and Financial activity.	Adopted the Department of Local Government recommended Local Government Financial Reporting Model.
	Other Revenue - Split to different categories	Adopted the Department of Local Government recommended Local Government Financial Reporting Model.
	Other Expenses -Minor reclassification of the other expenses	Adopted the Department of Local Government recommended Local Government Financial Reporting Model.
	Movement in surplus or deficit - changes as a result of the above reclassifcation	Adopted the Department of Local Government recommended Local Government Financial Reporting Model.

During the year, certain comparative figures have been reclassified and regrouped to enhance clarity and ensure alignment with the recommended Local Government Financial Reporting Template. These updates aim to improve transparency and comparability with other local governments and to better reflect the presentation requirements under the current reporting framework.

These presentation changes represent disclosure enhancements only and do not involve any restatement of prior period balances.

29. PRIOR PERIOD RESTATEMENTS

In order to comply with accounting standards, the Local Government Act and the City's accounting policies, the City made the following prior period adjustments during the year.

During the 2025 financial year, it was identified that property, plant and equipment assets under construction (work in progress) had been incorrectly classified under the infrastructure financial statement caption as infrastructure work in progress. This prior period misstatement has been corrected by restating each of the affected financial statement line items for the prior period.

In accordance with AASB 108, the effect of the adjustment has been recognised in the opening balance for the comparative period, being 1 July 2023 (to the extent to which they relate to the financial year 30 June 2023 and before) . The net impact of these adjustments is shown below:

	1 July 2023 Opening Balance		
	30 June 2023	**Adjustment**	**As restated at 1 July 2023**
	$	**$**	**$**
Statement of financial position (extract):			
Total infrastructure including work in progress	696,893,112	(7,894,976)	688,998,136
Total property, plant and equipment	494,429,963	7,894,976	502,324,939
Total non-current assets	1,267,757,679	-	1,267,757,679
Total assets	**1,456,590,174**	**-**	**1,456,590,174**

	30 June 2024 Balance		
	As previously stated	**Adjustment**	**As restated**
	$	**$**	**$**
Statement of financial position (extract):			
Total infrastructure including work in progress	707,410,134	(15,544,692)	691,865,442
Total Property, plant and equipment	496,497,950	15,544,692	512,042,642
Total non-current assets	1,282,182,225	-	1,282,182,225
Total assets	**1,463,794,405**	**-**	**1,463,794,405**

	30 June 2024 Balance		
	As previously stated	**Adjustment**	**As restated**
	$	**$**	**$**
Statement of cash flows (extract): **Per Notes 8(a), 9(a) & 11**			
Payments for purchase of property, plant & equipment	(17,188,547)	(7,623,677)	(24,812,224)
Payments for construction of infrastructure	(15,065,490)	(8,423,859)	(23,489,349)
Payments for work in progress	(16,073,574)	16,073,574	-
Payments for acquisition of Investment property	-	(26,038)	(26,038)
Net cash (used in) investing activities	**(39,926,788)**	**-**	**(39,926,788)**

	30 June 2024 Balance		
	As previously stated	**Adjustment**	**As restated**
	$	**$**	**$**
Statement of financial activity (extract): **Per Notes 8(a), 9(a) & 11**			
Payments for purchase of property, plant & equipment	(17,188,547)	(7,623,677)	(24,812,224)
Payments for construction of infrastructure	(15,065,490)	(8,423,859)	(23,489,349)
Payments for work in progress	(16,073,574)	16,073,574	-
Payments for acquisition of Investment property	-	(26,038)	(26,038)
Amount attributable to investing activities	**(42,105,533)**	**-**	**(42,105,533)**

Refer to Note 8 and 9 restated balances

30 RATING INFORMATION

(a) General rates

RATE TYPE Rate description	Basis of valuation	Rate in $	Number of properties	2024/25 Actual rateable value*	2024/25 Actual rate revenue	2024/25 Actual interim rates	2024/25 Actual total revenue	2024/25 Budget rate revenue	2024/25 Budget interim rate	2024/25 Budget total revenue	2023/24 Actual total revenue
				$	$	$	$	$	$	$	$
Residential - Improved	Gross rental valuation	7.325134	32,083	947,456,378	69,402,449	1,040,311	70,442,760	68,837,788	292,800	69,130,588	65,769,684
Residential - Unimproved	Unimproved valuation	7.325134	427	12,671,654	928,216	45,862	974,078	1,110,818	73,200	1,184,018	1,067,500
Commercial - Improved	Gross rental valuation	9.024597	1,573	245,273,527	22,134,947	938,319	23,073,266	22,169,490	32,000	22,201,490	21,186,975
Commercial - Unimproved	Unimproved valuation	9.024597	24	1,672,088	150,899	(26,874)	124,025	183,693	8,000	191,693	175,783
Strata Storage Units	Gross rental valuation	9.024597	-	-	-		-	-	-	-	-
Total general rates			34,107	1,207,073,647	92,616,511	1,997,618	94,614,129	92,301,789	406,000	92,707,789	88,199,942
		Minimum payment $									
Minimum payment											
Residential - Improved	Gross rental valuation	1,434	9,435	159,226,684	13,533,753	-	13,533,753	13,538,056	-	13,538,056	12,955,071
Residential - Unimproved	Unimproved valuation	1,434	838	10,793,700	1,202,043	-	1,202,043	1,204,913	-	1,204,913	1,153,026
Commercial - Improved	Gross rental valuation	1,163	184	1,775,888	213,988	-	213,988	213,988	-	213,988	203,661
Commercial - Unimproved	Unimproved valuation	1,163	2	2,326	2,326	-	2,326	1,163	-	1,163	1,113
Strata Storage Units	Gross rental valuation	1,163	57	165,890	66,290	-	66,290	66,290	-	66,290	63,435
Total minimum payments			10,516	171,964,488	15,018,400	-	15,018,400	15,024,410	-	15,024,410	14,376,306
Total general rates and minimum payments			44,623	1,379,038,135	107,634,911	1,997,618	109,632,529	107,326,199	406,000	107,732,199	102,576,248
		Rate in $									
Specified area rates											
							-			-	
							-			-	
							-			-	
							-			-	
Ex-gratia rates											
							-			-	
							-			-	
							-			-	
Total amount raised from rates (excluding general rates)			-	-	-	-	-	-	-	-	-
Discounts							(14,688)			(33,145)	(14,056)
Concessions							(33,145)			(14,689)	(31,692)
Total rates							109,584,696			107,684,365	102,530,500

(b) Rates related information

Rates instalment interest	195,937
Rates instalment plan charges	-
Rates overdue interest	182,320
Rates written off	-

Rates instalment interest	190,000
Rates instalment plan charges	-
Rates overdue interest	200,000
Rates written off	-

Rates instalment interest	191,262
Rates instalment plan charges	-
Rates overdue interest	134,567
Rates written off	

*Rateable Value at time of raising of rates.

31. DETERMINATION OF SURPLUS OR DEFICIT

	Note	2024/25 (30 June 2025 carried forward)	2024/25 Budget (30 June 2025 carried forward)	2024/25 (1 July 2024 carried forward)	2023/24 (30 June 2024 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 *Financial Management Regulation 32.*					
Adjustments to operating activities					
Less: Profit on asset disposals		-	-	(184,156)	(184,156)
Less: Share of net profit of associates and joint ventures accounted for using the equity method		1,015,493	-	131,390	131,390
Add plant investment provision				630,107	630,105
Less: Share of net profit of associates and joint ventures accounted for using the equity method		3,548,488	-	(103,024)	(103,024)
Add: Loss on disposal of assets		178,459	-	-	-
Add: Depreciation	10(a)	36,608,031	32,666,459	33,870,410	33,870,410
Non-cash movements in non-current assets and liabilities:					
Investment property	11	(3,350,000)	-	(1,838,000)	(1,838,000)
Pensioner deferred rates		-		(209,170)	(209,170)
Employee benefit provisions		(22,131)		217,781	217,781
Other provisions		-	598,599	303,140	303,142
Inventory		-		30,394	30,394
Non-cash amounts excluded from operating activities		37,978,340	33,265,058	32,848,872	32,848,872
(b) 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 *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.					
Adjustments to net current assets					
Less: Reserve accounts	33	(133,070,058)	(96,749,348)	(146,700,966)	(146,700,966)
Less: Financial assets at amortised cost		1,222,855	-	68,974	68,974
Total adjustments to net current assets		(131,847,203)	(96,749,348)	(146,631,992)	(146,631,992)
Net current assets used in the Statement of financial activity					
Total current assets		171,982,304	129,309,348	181,612,180	181,612,180
Less: Total current liabilities		(39,830,836)	(32,560,000)	(34,602,969)	(34,602,969)
Less: Total adjustments to net current assets		(131,847,203)	(96,749,348)	(146,631,992)	(146,631,992)
Surplus or deficit after imposition of general rates		304,265	-	377,219	377,219

32. BORROWING AND LEASE LIABILITIES

(a) Borrowings

		Actual							Budget			
Purpose	Note	Principal at 1 July 2023	New loans during 2023-24	Principal repayments during 2023-24	Principal at 30 June 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025	Principal at 1 July 2024	New loans during 2024-25	Principal repayments during 2024-25	Principal at 30 June 2025
		$	$	$	$	$	$	$	$	$	$	$
RRG Loan		1,299,960	-	(70,524)	1,229,436	-	(6,582)	1,222,854	-	-	-	-
Total		1,299,960	-	(70,524)	1,229,436	-	(6,582)	1,222,854	-	-	-	-
Self-supporting loans												
Tompkins Park Community and Recreational Association		187,453	-	(12,018)	175,435	-	(38,244)	137,191	175,435	-	(25,868)	149,567
Bull Creek Tennis Club		17,203	-	(6,593)	10,610	-	(6,974)	3,636	10,610	-	(6,974)	3,636
Melville Glades Golf Club		659,294	-	(104,496)	554,798	-	(110,860)	443,938	554,798	-	(110,860)	443,938
Brentwood Karoonda Sporting Association		148,075	-	(8,956)	139,119	-	(9,242)	129,877	139,119	-	(9,242)	129,877
Windelya Sports Association Incorporation		300,433	-	(23,686)	276,747	-	(24,124)	252,623	276,747	-	(24,124)	252,623
Kardinya Bowling Club		70,354	-	(19,931)	50,423	-	(20,067)	30,356	50,423	-	(20,067)	30,356
Total self-supporting loans		1,382,812	-	(175,680)	1,207,132	-	(209,511)	997,621	1,207,132	-	(197,135)	1,009,997
Total borrowings	14	2,682,772	-	(246,204)	2,436,568	-	(216,093)	2,220,475	1,207,132	-	(197,135)	1,009,997

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

Self-supporting loans finance cost payme	Loan number	Institution	Interest rate	Date final payment is due	Actual for year ending 30 June 2025	Budget for year ending 30 June 2025	Actual for year ending 30 June 2024
Tompkins Park Community and Recreational	399	WATC*	5.96%	31/12/2029	(10,538)	(9,338)	(12,188)
Bull Creek Tennis Club	406	WATC*	5.66%	15/12/2025	(524)	(453)	(957)
Melville Glades Golf Club	411	WATC*	6.00%	1/08/2028	(21,649)	(31,650)	(39,902)
Brentwood Karoonda Sporting Association	415	WATC*	3.17%	11/07/2036	(3,107)	(4,337)	(5,478)
Windelya Sports Association Incorporation	416	WATC*	1.84%	27/11/2034	(6,362)	(4,982)	(7,429)
Kardinya Bowling Club	417	WATC*	0.68%	20/08/2026	(451)	(308)	(803)
Total self-supporting loans finance cost payments					(42,631)	(51,068)	(66,757)
Total finance cost payments					(42,631)	(51,068)	(66,757)

* WA Treasury Corporation

33. RESERVE ACCOUNTS

		2025 Actual opening balance	2025 Actual transfer to	2025 Actual transfer (from)	2025 Actual closing balance	2025 Budget opening balance	2025 Budget transfer to	2025 Budget transfer (from)	2025 Budget closing balance	2024 Actual opening balance	2024 Actual transfer to	2024 Actual transfer (from)	2024 Actual closing balance
		$	$	$	$	$	$	$	$	$	$	$	$
	Restricted by legislation/agreement												
(a)	Funds in lieu of Development on Public Open Space Reserve	33,013	-	-	33,013	33,013	-	-	33,013	33,013	-	-	33,013
		33,013	-	-	33,013	33,013	-	-	33,013	33,013	-	-	33,013
	Restricted by council												
(b)	Melville South Underground Power & Streetscape Enhancement Reserve	2,959	-	-	2,959	2,959	-	-	2,959	2,959	-	-	2,959
(c)	Civic Centre Precinct Improvements Reserve	6,314	-	-	6,314	6,314	-	-	6,314	6,314	-	-	6,314
(d)	Commercial Refuse Reserve	4,992,388	418,417	(31,157)	5,379,648	4,796,967	291,500	(84,415)	5,004,052	4,611,989	380,399	-	4,992,388
(e)	Community Facilities Reserve	9,232,979	14,615,600	(15,182,540)	8,666,039	8,283,607	13,835,200	(19,883,720)	2,235,087	16,430,519	5,314,000	(12,511,540)	9,232,979
(f)	Community Centre Fitout, Furniture and Equipment Reserve	92,017	29,600	(64,982)	56,635	25,045	28,800	(7,300)	46,545	85,897	41,000	(34,880)	92,017
(g)	Community Surveillance and Security Reserve	799,366	46,800	(105,860)	740,306	527,071	15,900	(270,102)	272,869	710,521	88,845	-	799,366
(h)	Fleet Services Vehicles, Plant and Equipment Replacement Reserve	7,836,675	2,077,700	(772,176)	9,142,199	8,059,981	2,005,000	(1,394,650)	8,670,331	10,443,925	2,483,000	(5,090,250)	7,836,675
(i)	New/Upgrade Works Reserve (Previously Future Works Reserve)	8,809,694	11,433,900	(9,721,108)	10,522,486	4,256,476	8,567,440	(10,983,892)	1,840,024	5,317,996	6,703,000	(3,211,302)	8,809,694
(j)	Information Technology Reserve	5,199,600	2,809,600	(1,725,627)	6,283,573	3,722,782	3,000,000	(3,289,000)	3,433,782	4,485,443	2,121,000	(1,406,843)	5,199,600
(k)	Infrastructure Asset Management Reserve	37,580,259	12,343,262	(13,894,664)	36,028,857	38,618,334	12,967,600	(23,470,721)	28,115,213	43,346,440	13,617,453	(19,383,634)	37,580,259
(l)	Land and Property Reserve	33,193,656	1,182,194	(15,805,970)	18,569,880	31,804,915	1,030,500	(15,400,300)	17,435,115	31,182,608	2,060,000	(48,952)	33,193,656
(m)	Leave Entitlements Reserve	2,982,153	201,200	-	3,183,353	2,957,870	183,000	0	3,140,870	2,798,153	184,000	-	2,982,153
(n)	Library, Museums & Arts Equipment & Specialised Fitout Reserve	440,989	123,600	(192,482)	372,107	269,987	115,700	(117,100)	268,587	535,828	218,000	(312,839)	440,989
(o)	Organisational Environment Sustainability Initiatives Reserve	8,103,046	808,700	(70,436)	8,841,310	7,332,721	602,400	(1,885,090)	6,050,031	7,387,767	750,000	(34,721)	8,103,046
(p)	Parking Facilities Reserve	388,553	62,100	(101,238)	349,415	384,321	66,300	-	450,621	324,553	64,000	-	388,553
(q)	Parking Management Reserve - Canning Bridge Activity Centre	771,510	236,138	(61,668)	945,980	595,300	260,900	(120,000)	736,200	593,079	271,400	(92,969)	771,510
(r)	Parking Management Reserve - Riseley Activity Centre	92,487	18,454	-	110,941	102,131	17,000	-	119,131	74,587	17,900	-	92,487
(s)	Private Swimming Pool Inspection Fee Reserve	104,043	900	(91,309)	13,634	34,930	6,597	-	41,527	75,767	28,276	-	104,043
(t)	Public Open Space and Urban Forest Reserve	3,609,307	1,238,600	(2,100,775)	2,747,132	2,176,383	1,166,000	(1,625,782)	1,716,601	3,803,775	1,240,000	(1,434,468)	3,609,307
(u)	Rates Equalisation Reserve	548,460	377,219	(137,207)	788,472	250,000	-	-	250,000	2,586,536	-	(2,038,076)	548,460
(v)	Recreation Centres Specialised Plant, Equipment and Structures Reserve	1,695,432	104,800	(141,697)	1,658,535	1,488,373	86,700	(88,000)	1,487,073	1,710,799	567,000	(582,367)	1,695,432
(w)	Refuse Bins Reserve	2,100,552	125,600	(239,167)	1,986,985	1,898,354	106,900	(170,000)	1,835,254	1,766,622	520,000	(186,070)	2,100,552
(x)	Refuse Facilities Reserve	12,725,893	848,400	(146,931)	13,427,362	12,442,097	749,200	(329,205)	12,862,092	11,976,125	774,011	(24,243)	12,725,893
(y)	Risk Management and Insurance Equalisation Reserve	659,202	44,500	-	703,702	653,977	40,500	-	694,477	724,454	41,000	(106,252)	659,202
(z)	Special Projects Reserve	1,260,215	1,170,731	(1,296,687)	1,134,259	198,580	1,138,000	(1,335,000)	1,580	800,746	1,798,000	(1,338,531)	1,260,215
(aa)	Unexpended Works and Specific Purpose Grants Reserve	3,440,204	1,374,962	(3,440,204)	1,374,962	-	-	-	-	3,261,496	3,440,204	(3,261,496)	3,440,204
		146,667,953	51,692,977	(65,323,885)	133,037,045	130,889,475	46,281,137	(80,454,277)	96,716,335	155,044,898	42,722,488	(51,099,433)	146,667,953
		146,700,966	51,692,977	(65,323,885)	133,070,058	130,922,488	46,281,137	(80,454,277)	96,749,348	155,077,911	42,722,488	(51,099,433)	146,700,966

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

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

	Name of reserve account	Purpose of the reserve account
	Restricted by legislation/agreement	
(a)	Funds in lieu of Development on Public Open Space Reserve	Maintained for the purpose of retaining and using funds in accordance with section 154(2) of the Planning and Development Act 2005.
	Restricted by council	
(b)	Melville South Underground Power & Streetscape Enhancement Reserve	To be used for underground power projects and streetscape enhancements in the Melville South Underground Power project area.
(c)	Civic Centre Precinct Improvements Reserve	To be used for improvements to the buildings and associated landscaping and car parking located within the Civic Centre Precinct (Melville City Centre).
(d)	Commercial Refuse Reserve	To be used for the acquisition and replacement of commercial refuse bins, vehicles, and plant and equipment used for commercial waste operations and the development of commercial waste collection opportunities and to meet any shortfalls in the Refuse Facilities Reserve.
(e)	Community Facilities Reserve	To be used for the provision of new, renewed or upgraded community facilities/buildings.
(f)	Community Centre Fitout, Furniture and Equipment Reserve	To be used to fund the acquisition and replacement of the fitouts, furniture and specialised equipment requirements for Community Centres and multipurpose rooms at venues owned by the City of Melville.
(g)	Community Surveillance and Security Reserve	To temporarily retain any surpluses that may arise from the Property Surveillance and Security Service Charge to be used to offset future years Property Surveillance and Security Service Charges or for the purchase of plant and equipment used for community surveillance and security services.
(h)	Fleet Services Vehicles, Plant and Equipment Replacement Reserve	To be used to fund the purchase of replacement vehicles, plant and equipment.
(i)	New/Upgrade Works Reserve (Previously Future Works Reserve)	To be used to fund the "New" and "Upgrade" components of the costs of Infrastructure Capital Works and Buildings as opposed to renewal of existing assets as per Asset Management Plans.
(j)	Information Technology Reserve	To be used to fund the acquisition and replacement of computer software, information technology hardware and costs of utilisation of service based and emerging technologies.
(k)	Infrastructure Asset Management Reserve	To be used to fund infrastructure asset management projects including the construction, maintenance and renewal of the City of Melville's road, path, kerbing, street furniture, park structures, playground, irrigation/reticulation and drainage infrastructure assets.
(l)	Land and Property Reserve	To be used to a) fund the acquisition or construction of commercial revenue earning land and or buildings, or b) fund the acquisition of land and buildings in structure plan areas to help encourage the redevelopment of those structure plan areas by assembling developable land parcels and fund with Council approval, infrastructure and other developments in line with structure plan principles; or c) internally fund the purchase or construction of City of Melville community facilities or infrastructure assets, on the basis that those funds will be returned to the Land and Property Reserve over a predetermined period of time with interest, with the interest rate being set at what would have been charged by the Western Australian Treasury Corporation for the term of the borrowing using the Semi Annual Annuity interest rate.
(m)	Leave Entitlements Reserve	To be used to fund the non-current liability amount of annual, sick and long service leave entitlements accrued in previous financial years beyond the amount provided for in the Provision for Leave current liability account.
(n)	Library, Museums & Arts Equipment & Specialised Fitout Reserve	To be used to fund the acquisition and replacement of the fit outs, furniture and specialised equipment for art centres, museums and libraries.
(o)	Organisational Environment Sustainability Initiatives Reserve	To be used to fund environmental initiatives which are intended to reduce the energy usage and/or carbon footprint of the corporation of the City of Melville or for debt servicing costs associated with any loan borrowings taken out for such purposes.
(p)	Parking Facilities Reserve	To be used to fund the provision, refurbishment or improvement of parking facilities and equipment.

(q)	Parking Management Reserve - Canning Bridge Activity Centre	To fund public place improvement, business improvement, place activation and encourage a safer, more active and vibrant community and business precinct, through a place based grant program at the discretion of an internal assessment committee.
(r)	Parking Management Reserve - Riseley Activity Centre	To fund public transport, car parking, streetscape upgrades that improve opportunities for walking and cycling, footpaths and other pedestrian-related infrastructure, cycle paths and other cycling-related infrastructure, street trees, plants and landscaping that improves pedestrian amenity and/or Travelsmart programs and initiatives at the Riseley Activity Centre, or as per the discretion of the Council under the advice of a Parking Fund Advisory Committee.
(s)	Private Swimming Pool Inspection Fee Reserve	To temporarily retain any surpluses that may arise from the Swimming Pool Inspection fees to be used to offset any deficits that may occur in future years operations of the Private Swimming Pools Inspection Program.
(t)	Public Open Space and Urban Forest Reserve	To be used to fund the purchase, development and re-development of public open spaces, including streetscapes, bushlands, parks and reserves and to fund initiatives to enhance and improve the urban forest or for debt servicing costs associated with any loan borrowings taken out for such purposes.
(u)	Rates Equalisation Reserve	To temporarily retain any surplus carried forward funds as shown in the audited Annual Financial Report Rate Setting Statement in excess of the estimated surplus funds brought forward amount identified in the following years Annual Budget Rate Setting Statement to subsequently be used to reduce the need to raise rates in future years or to meet any budget shortfalls identified during budget reviews including expenditure on unbudgeted contingencies.
(v)	Recreation Centres Specialised Plant, Equipment and Structures Reserve	To be used to fund the acquisition, repair, upgrade and replacement of Recreation Centres specialised plant, equipment and structures.
(w)	Refuse Bins Reserve	To be used for the purchase and replacement of any non-commercial refuse, recycling or Food Organics Garden Organics bins or receptacles.
(x)	Refuse Facilities Reserve	To be used for payments relating to the establishment and operation of waste management facilities, funding associated costs, and the cost of landscaping, environmental and rehabilitation works of former refuse tip sites operated or funded by the City of Melville. The reserve is also used for any additional waste collection, management and disposal costs of waste associated with storm, disaster or major pollution events.
(y)	Risk Management and Insurance Equalisation Reserve	To be used to fund prior years insurance premium contingencies, the self insured element of insurance claims, risk reduction initiatives or projects, losses arising from investment activities and discretionary expenditure required as a consequence of unforeseen events beyond the control of the City.
(z)	Special Projects Reserve	To be used to fund costs associated with City of Melville Council Elections, infrastructure asset condition surveys, asset valuations and gross rental value revaluations and strategic planning projects.
(aa)	Unexpended Works and Specific Purpose Grants Reserve	To be used to carry forward available funding for uncompleted projects and specific purpose grants that will be completed and expended in ensuing financial years.

34. TRUST FUNDS

Funds held in trust were transferred to reserve account "Funds in lieu of development on Public Open Space reserve" under section 153 and Local Government Act 1995 section 6.11 for the purposes set out in subsection (2)(a) to (d). There is no balance under Trust fund.

Information from this document is available in an alternative format upon request.

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1300 555 727 (speech relay)

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City of Melville

STATEMENT OF FINANCIAL ACTIVITY
For the period 1 July 2025 to 30 November 2025

	November Actual $	*YTD Rev. Budget $*	*YTD Actual $*	*Variance $*	*Variance %*	*Annual Budget $*
OPERATING ACTIVITIES						
Revenue from operating activities						
Grants & Contributions	512,264	1,075,979	1,065,108	(10,871)	-1%	5,518,314
Fees & Charges	1,620,864	9,733,610	10,248,354	514,744	5%	19,556,875
Service Charges	(137)	5,756,757	5,780,242	23,485	0%	6,186,810
Investment Earnings	811,434	3,611,416	3,756,933	145,517	4%	7,922,369
Other Revenue	291,622	626,557	879,588	253,030		1,026,881
	3,236,047	20,804,320	21,730,224	925,904		40,211,248
Expenditure from operating activities						
Employee Costs	(5,250,817)	(28,448,894)	(28,278,055)	170,840	-1%	(72,190,946)
Materials & Contracts	(3,664,533)	(18,705,505)	(18,441,765)	263,740	-1%	(46,323,379)
Utilities	(350,633)	(1,882,506)	(1,811,465)	71,040	-4%	(4,496,931)
Insurance	(15,554)	(1,423,365)	(1,421,460)	1,905	0%	(1,439,875)
Depreciation	(3,070,057)	(16,341,424)	(15,350,285)	991,138	-6%	(39,297,378)
Finance Costs	(2,324)	(17,856)	(17,855)	1	0%	(41,501)
Other Expenditure	113,581	285,643	270,397	(15,246)	-5%	(2,707,774)
	(12,240,336)	(66,533,907)	(65,050,488)	1,483,419		(166,497,784)
Non-cash amounts excluded from operating activities						
(Profit)/Loss on Asset Disposals	(14,885)	(223,119)	(227,473)	(4,354)	2%	90,600
Depreciation on Assets	3,070,057	17,152,227	15,350,285	(1,801,942)	-11%	39,660,672
Plant Capital Charge	-	-	-	-	100%	-
Plant Investment Provision						235,305
Movement in Deferred Rates	16,383	-	257,820	257,820	100%	-
	3,071,555	16,929,108	15,380,632	(1,548,476)		39,986,577
Investing Activities						
Capital grants, subsidies and contributions	370,124	1,117,809	1,583,298	465,489		9,848,879
Proceeds from Disposal of Assets	14,885	223,119	227,473	4,354	2%	2,100,300
Recoup from self-supporting loans	-	83,888	82,055	(1,833)	-2%	175,711
Purchase of Furniture & Equipment	(113,643)	(500,209)	(398,468)	101,741	-20%	(3,299,644)
Purchase of Plant & Equipment	(388,906)	(2,059,692)	(2,072,451)	(12,758)	1%	(5,541,241)
Purchase of Land & Buildings	(574,281)	(3,429,676)	(3,496,216)	(66,540)	2%	(17,408,158)
Purchase of Infrastructure Assets	(2,201,526)	(8,371,431)	(8,020,649)	350,781	-4%	(34,248,942)
	(2,893,346)	(12,936,192)	(12,094,956)	843,068		(48,373,095)
Financing Activities						
Repayment of Carawatha Equity	-	-	-	-		-
Repayment of self supporting loans	- 12,229	(86,788)	(86,786)	2	0%	(202,993)
Transfer to reserve accounts	- 50	-	- 50	(50)	100%	(35,743,410)
Transfer from reserve accounts	-	-	-	-	100%	55,755,595
Carry Forward Funds	-		-	-	100%	
	(12,279)	(86,788)	(86,836)	(48)		19,809,192
Estimated surplus / (deficit) - B/Fwd	83,980,089	-	377,219			
Estimated (surplus) / deficit - C/Fwd	(75,181,819)	**(72,664,164)**	(75,181,819)			
Amount to be raised from general rates	**(40,089)**	**(114,487,622)**	**(114,926,024)**			**(114,863,860)**

UNAUDITED

STATEMENT OF COMPREHENSIVE INCOME
For the period 1 July 2025 to 30 November 2025

	November Actual $	*YTD Rev. Budget $*	*YTD Actual $*	*Variance $*	*Variance %*	*Annual Rev. Budget $*
Revenue						
Rates	40,089	114,487,621	114,926,024	438,403	0%	114,863,860
Grants & Contributions	512,264	1,075,979	1,065,108	(10,871)	-1%	6,003,964
Fees & Charges	1,620,864	9,733,610	10,248,354	514,744	5%	19,556,875
Service Charges	(137)	5,756,757	5,780,242	23,485	0%	6,186,810
Interest Earnings	811,434	3,611,416	3,756,933	145,517		7,943,369
Other Revenue	276,737	403,438	652,114	248,676	62%	1,117,481
	3,261,251	135,068,823	136,428,775	1,359,952	1%	155,672,358
Expenses						
Employee Costs	(5,250,817)	(28,448,894)	(28,278,055)	170,840	-1%	(72,821,538)
Materials & Contracts	(3,664,533)	(18,705,505)	(18,441,765)	263,740	-1%	(47,353,084)
Utilities	(350,633)	(1,882,506)	(1,811,465)	71,040	-4%	(4,496,931)
Insurance	(15,554)	(1,423,365)	(1,421,460)	1,905	0%	(1,439,875)
Depreciation	(3,070,057)	(16,341,424)	(15,350,285)	991,138	-6%	(39,219,417)
Finance Costs	(2,324)	(17,856)	(17,855)	1	0%	(41,501)
Other Expenditure	113,581	368,704	270,397	(98,307)	-27%	(2,867,086)
	(12,240,336)	(66,450,845)	(65,050,488)	1,400,357	-2%	(168,239,432)
	(8,979,085)	**68,617,977**	**71,378,287**	**2,760,310**	**4%**	**(12,567,073)**
Grants/Contributions for the Development of Assets						
Non-Operating Grants, Subsidies and Contributio	370,124	1,117,809	1,583,298	465,489	42%	12,391,634
(Profit)/Loss on Disposal of Assets						
Proceeds on Disposal	14,885	223,119	227,473	4,354	2%	2,293,107
Net Book Value from Disposal of Assets	-	-	-	-	100%	(2,395,707)
	14,885	223,119	227,473	4,354	2%	(102,600)
NET RESULT	**(8,594,076)**	**69,958,905**	**73,189,059**	**3,230,154**	**5%**	**(278,039)**
Other Comprehensive Income	-	-	-			-
Total Other Comprehensive Income	-	-	-			-
TOTAL COMPREHENSIVE INCOME	**(8,594,076)**	**69,958,905**	**73,189,059**			**(278,039)**

UNCONFIRMED

REPRESENTATION OF NET WORKING CAPITAL AS AT 30 NOVEMBER 2025					
Net Current Assets Represented by	***30 NOVEMBER 2025***			***31 OCTOBER 2025***	
Current Assets					
Cash & Cash Equivalents					
Cash in Hand	7,690			7,690	
Cash at Bank/(Overdraft)	482,224			(1,459,338)	
Investments	194,553,047			199,553,047	
		195,042,961			198,101,399
Trade & Other Receivables					
Debtors - Rates	31,517,428			35,688,339	
Debtors - Security Charge	229,001			283,747	
Debtors - Pool Inspection Fee	45,369			59,392	
Debtors - Instalment Fee	18			18	
Debtors - UGP	1,501,031			1,598,601	
Debtors - Refuse	484,797			613,367	
FESA Levy Debtors	9,928,616			10,392,405	
Pensioner Rebates	1,666,979			1,730,347	
Sundry Debtors	1,514,194			711,750	
Less : Provision for Doubtful Debts	(4,228)			(4,228)	
		46,883,205			51,073,738
Inventories	188,606	188,606		185,102	185,102
Other Financial Assets					
Accrued Income	1,824,055			1,576,462	
Prepayments	267,399			267,399	
Other	0			0	
GST Claim (Net)	609,854			779,405	
		2,701,309			2,623,266
Total Current Assets		**244,816,080**			**251,983,506**
Current Liabilities					
Trade & Other Payables					
FESA Levy Payable	10,826,054			11,781,566	
Sundry Creditors	16,019,920			15,599,914	
Amount Received in Advance	812,370			766,998	
		27,658,344			28,148,479
Provisions					
Provision for Long Service Leave	3,599,817			4,427,360	
Provision for Annual Leave	5,485,012			5,120,825	
Accrued Wages	8,868			17,449	
		9,093,697			9,565,635
Total Current Liabilities		**36,752,041**			**37,714,113**
Net Current Assets		**208,064,039**			**214,269,392**
Less: Restricted Assets					
Reserves	133,070,058			133,070,058	
		133,070,058			133,070,058
Timing Difference		(187,838)			(2,780,755)
Net Working Capital		**75,181,819**			**83,980,089**

UNCONFIRMED

NET WORKING CAPITAL RECONCILIATION
FOR THE MONTH OF NOVEMBER 2025

		YTD Actual $
Net Result		73,189,059
Add:		
Surplus B/Fwd.		377,219
Proceeds on disposal of Assets		227,473
Carry Forward Reserve Transfers		(50)
Reserve: Funds to be Used		-
Self Supporting Loans - Principal (Net)		(4,731)
Depreciation Written back		15,350,285
Plant Capital Charge		-
(Profit)/Loss on Asset Disposal		(227,473)
	Sub Total	**88,911,782**
Less:		
Acquisition of Fixed assets		5,967,135
Proceeds from Carawatha Equity		-
Expenditure on Infrastructure assets		8,020,649
Reserve: Funds to be Set Aside		-
Non Current Adjustments		(257,820)
	Sub Total	**13,729,964**
	Net Working Capital	**75,181,819**

UNCONFIRMED

Notes to the Statement of Financial Activity
Financial Year-To-Date Ending 30 November 2025

This report provides commentary on the year-to-date variances identified in attachment 6002B –Statement of Financial Activity by Nature, for the period ended 30 November 2025.

In accordance with Regulation 34(5) of the Local Government (Financial Management) Regulations 1996, a local government is required each financial year, to adopt a percentage or value to be used in statements of financial activity for the reporting of material variances. The City's Accounting Policy CP-025, indicates that this will occur each year when adopting the annual budget. When adopting the 2025-2026 Annual Budget, a level of 10% or $100,000 (whichever is the greater) was adopted for the reporting of material variances for the 2025-2026 financial year. Variances less than 10% or $100,000 are not considered material and are not detailed in this report.

Variances are based on 'Actual' income raised and expenditure incurred, compared to the Year-to-Date Revised Budget, and are shown in the Year-to-Date Budget Variance column in the tables below. The main reasons for the variances are outlined in this report.

In the tables below, positive variances are shown in black coloured font, and negative variances are shown in both parentheses and in red coloured font, i.e. (XXX.XX). These tables refer to the applicable nature and type variance.

Operating Revenue

General Rates	Budget $	Actual $	Budget Variance $
	114,487,622	**114,926,024**	**438,402**
Rates income shows a positive variance due to various residential and commercial interim rate adjustments across the City, but particularly arising from the following commercial development. • *Hospital Building at 5 Bedbrook Row, Murdoch*			*438,402*

Investment Earnings	Budget $	Actual $	Budget Variance $
	3,611,416	**3,756,933**	**145,517**
Investment earnings show a net positive variance due mainly to Municipal fund balances being higher than expected.			*145,517*

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Notes to the Statement of Financial Activity
Financial Year-To-Date Ending 30 November 2025

Operating Revenue (cont.)

Fees and Charges	YTD Budget $	YTD Actual $	YTD Budget Variance $
	9,733,610	**10,248,354**	**514,744**
Resource Recovery shows a positive variance related mainly to domestic refuse collection charges, with $172,647 related to residents who have opted to upgrade their 140L general waste bin to a 240L general waste bin.			*202,366*
Healthy Melville shows a positive variance related mainly to membership fees ($115,106), and lease/hire fees ($58,829) being higher than anticipated for this time of year.			*156,663*
Financial Services shows a positive variance made up mainly of credit card surcharge income.			*115,234*
Other service areas show a net positive variance made up of minor amounts.			*40,481*

Other Revenue	YTD Budget $	YTD Actual $	YTD Budget Variance $
	626,557	**879,588**	**253,031**
Information Technology shows a positive variance related mainly to unbudgeted IT services provided to the Resource Recovery Group.			*191,883*
Other service areas show a net negative variance made up of minor amounts.			*61,148*

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Notes to the Statement of Financial Activity
Financial Year-To-Date Ending 30 November 2025

Operating Expenditure

Employee Costs	Budget $	Actual $	Budget Variance $
	(28,448,894)	**(28,278,055)**	**170,839**
The significant underspend in employment costs is mainly related to staff vacancies and leave across the organisation. *At the organisational level, leave shows a $731,607 positive variance, ordinary time earnings and related payroll costs show a positive variance of $173,455 and labour hire shows a negative variance of $734,223, as contract staff are being used to fill several vacant roles, particularly in Natural Areas and Parks, and Engineering. Staff training and development shows an underspend of $115,991.*			
Information Technology shows a positive variance mainly related to previous vacancies in the Chief Information Officer role and Process Improvement Auditor role.			*218,565*
Governance shows a positive variance related to vacancies in the Senior Governance Officer, Governance Project Officer and Governance Officer roles.			*206,770*
Resource Recovery and Fleet Services shows a positive variance due to vacancies in the Heavy Duty Mechanic and Waste Collection Driver positions.			*113,875*
Cultural Development shows a negative variance with overspends in all areas.			*(152,214)*
Community Safety shows a negative variance mainly in the Law, Order and Public Safety team.			*(174,198)*
Healthy Melville shows a significant overspend in casual hours for the City's group fitness program.			*(281,354)*
The remaining net positive variance relates to minor amounts in other service areas.			*239,395*

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Notes to the Statement of Financial Activity
Financial Year-To-Date Ending 30 November 2025

Operating Expenditure (cont.)

Materials and Contracts	YTD Budget $	YTD Actual $	YTD Budget Variance $
	(18,705,505)	**(18,441,765)**	**263,740**
Information Technology shows a positive timing variance in contract payments related mainly to the Projects and Innovation Team, and the Customer Experience Reimagined project. It is expected that this variance will reduce in future months as the projects gather momentum.			*275,455*
Cultural Development shows a positive variance made up mainly of minor contractors variances across the City's cultural programs.			*246,209*
Healthy Melville shows a positive variance made up of minor amounts across the City's facilities.			*195,443*
City Buildings and Projects shows a positive variance made up almost entirely of minor contractors ad-hoc variances across the City's various buildings.			*145,768*
Engineering shows a positive variance made up of mainly of professional consultancies in the Engineering Design Services area.			*119,076*
Community Safety shows a negative variance made up mainly of software subscription and license fees.			*(133,857)*
Resource Recovery and Fleet Services shows a negative variance made up mainly of equipment hire costs of $63,684 and waste recyclables processing fees of $252,481 related to the FOGO program, offset by other minor positive variances.			*(227,822)*
Natural Areas and Parks shows a net negative variance mainly made up of Contractors – Adhoc amounts related to the fertilizing programme ($121,115) and turf renovation ($118,063) at various reserves, with the remaining balance made up of minor amounts across the City's parks and reserves.			*(621,585)*
The remaining net positive variance relates to minor amounts in other service areas.			*265,053*

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Notes to the Statement of Financial Activity
Financial Year-To-Date Ending 30 November 2025

Capital Income

Non-Operating Grants, Subsidies and Contributions	YTD Budget $	YTD Actual $	YTD Budget Variance $
	1,117,809	**1,583,298**	**465,489**
Non-Operating Grants, Subsidies and Contributions shows a positive variance related mainly to the following, • *Receipt of a $100,000 contribution toward modifications at the Melville Community Men's Shed.* • *Receipt of grant income of $225,000 related to the completion of the Southside BMX facilities at Bob Gordon Reserve.* • *Capital contribution of $62,915 from Perth Saints Football Club to upgrade the lighting at Tompkins Park.* • *Main Roads grant received for 2024-2025 projects was $98,241 more than budget.*			*465,489*

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Notes to the Statement of Financial Activity
Financial Year-To-Date Ending 30 November 2025

Capital Expenditure (cont.)

Purchase of Infrastructure Assets	YTD Budget $	YTD Actual $	YTD Budget Variance $
	(8,371,431)	**(8,020,649)**	**350,781**
A positive variance amounting to $56,467 relates to the reversal of 2024-2025 financial year end adjustments. These amounts are included in the category variances identified below. The variance resulting from the accrual reversal is expected to reduce over the coming months when invoices are received and settled. *There are no material variances, and the net positive variance relates to various minor positive and negative amounts across several infrastructure projects in each of the categories listed below.*			
Drainage			*32,843*
Environmental			*22,462*
Foreshore Facilities			*16,775*
Irrigation			*9,733*
Lighting			*29,905*
Parks Streetscapes Structures			*17,423*
Paths			*(13,498)*
Playgrounds			*5,118*
Roads			*230,020*

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STATEMENT OF FINANCIAL POSITION AS AT 30 NOVEMBER 2025		
	2025-2026 30 NOVEMBER 2025 $	***2024-2025 30 June 2024 $***
Current assets		
Cash & cash equivalents	59,342,038	31,231,114
Trade and other receivables	49,335,352	14,575,509
Other financial assets	135,876,603	133,701,973
Inventories	188,606	169,590
Contract assets	-	-
Other assets	267,399	1,931,399
Total current assets	**245,009,997**	**181,609,585**
Non current assets		
Trade and other receivables	1,843,202	2,101,022
Other financial assets	13,897,598	15,326,577
Property, plant & equipment	495,470,553	496,497,951
Infrastructure	754,139,106	707,410,134
Investment property	64,197,754	60,846,541
Total non current assets	**1,329,548,213**	**1,282,182,225**
TOTAL ASSETS	**1,574,558,211**	**1,463,791,810**
Current liabilities		
Trade and other payables	24,567,606	22,539,878
Other liabilities		68,974
Contract liabilities	3,108,975	2,451,905
Borrowings	175,680	209,511
Employee related provisions	9,093,697	9,330,106
Total current liabilities	**36,945,958**	**34,600,374**
Non current liabilities		
Trade and other payables	289,555	286,510
Other liabilities		1,160,463
Borrowings	2,044,449	997,621
Employee related provisions	1,204,411	972,066
Other provisions	7,037,896	6,893,140
Total non current liabilities	**10,576,311**	**10,309,800**
TOTAL LIABILITIES	**47,522,270**	**44,910,174**
NET ASSETS	**1,527,035,941**	**1,418,881,636**
Equity		
Retained surplus	453,472,929	369,753,939
Reserve accounts	133,070,058	146,700,966
Revaluation surplus	940,492,954	902,426,731
TOTAL EQUITY	**1,527,035,941**	**1,418,881,636**

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City of Melville

SUMMARY OF DEBTORS

FOR THE PERIOD ENDING : 30 November 2025

Detail	Actuals Current Month YTD	Actuals Previous Month YTD	*% Diff Current Mth to Previous Mth*	Actuals This Month Last Year YTD	*% Diff Current Mth to Current Mth Last Yr*
RATE DEBTORS					
Opening Balance - 1 July	4,240,118	4,240,118	*0%*	4,269,129	*-1%*
Rates & Charges Raised	115,265,357	115,181,161	*0%*	107,614,293	*7%*
Payments Received	(87,988,048)	(83,732,940)	*5%*	(78,073,245)	*13%*
Closing Balance	31,517,428	35,688,339	*-12%*	33,810,177	*-7%*
REFUSE DEBTORS					
Opening Balance - 1 July	60,362	60,362	*0%*	55,013	*10%*
Rates & Charges Raised	1,888,963	1,883,923	*0%*	1,752,601	*8%*
Payments Received	(1,464,528)	(1,330,918)	*10%*	(1,338,874)	*9%*
Closing Balance	484,797	613,367	*-21%*	468,741	*3%*
FESA DEBTORS					
Opening Balance - 1 July	791,999	791,999	*0%*	813,475	*-3%*
Rates & Charges Raised	20,723,486	20,709,717	*0%*	19,293,316	*7%*
Payments Received	(11,586,869)	(11,109,311)	*4%*	(14,170,975)	*-18%*
Closing Balance	9,928,616	10,392,405	*-4%*	5,935,816	*67%*
UNDERGROUND POWER DEBTORS					
Opening Balance - 1 July	55,814	55,814	*0%*	166,494	*-66%*
Rates Raised	2,785,524	2,777,949	*0%*	(6,164)	*-45290%*
Payments Received	(1,340,307)	(1,235,162)	*9%*	(36,743)	*3548%*
Closing Balance	1,501,031	1,598,601	*-6%*	123,587	*1115%*
POOL DEBTORS					
Opening Balance - 1 July	18,243	18,243	*0%*	17,903	*2%*
Rates & Charges Raised	658,112	658,229	*0%*	496,161	*33%*
Payments Received	(630,986)	(617,080)	*2%*	(469,917)	*34%*
Closing Balance	45,369	59,392	*-24%*	44,147	*3%*
SECURITY DEBTORS (SECL)					
Opening Balance - 1 July	106,571	106,571	*0%*	103,829	*3%*
Rates & Charges Raised	3,035,923	3,035,981	*0%*	2,779,651	*9%*
Payments Received	(2,913,492)	(2,858,805)	*2%*	(2,640,445)	*10%*
Closing Balance	229,001	283,747	*-19%*	243,035	*-6%*
INSTALMENT FEE DEBTORS					
Opening Balance - 1 July	18	18	*0%*	22	*-19%*
Rates & Charges Raised	0	0	*0*	0	*0%*
Payments Received	0	0	*0*	(4)	*-100%*
Closing Balance	18	18	*0%*	18	*0%*

SUMMARY OF RATE DEBTOR MOVEMENT

Detail	Actuals Current Month YTD	Actuals Previous Month YTD	*% Diff Current Mth to Previous Mth*	Actuals This Month Last Year YTD	*% Diff Current Mth to Current Mth Last Yr*
Opening Balance - 1 July	5,273,124	5,273,124	*0%*	5,425,866	*-3%*
Debtors Raised	144,357,365	144,246,960	*0%*	131,929,858	*9%*
Payments Received	(105,924,229)	(100,884,216)	*5%*	(96,730,203)	*10%*
Closing Balance	43,706,260	48,635,868	*-10%*	40,625,521	*8%*

SUMMARY OF SUNDRY DEBTOR MOVEMENT

Detail	Actuals Current Month YTD	Actuals Previous Month YTD	*% Diff Current Mth to Previous Mth*	Actuals This Month Last Year YTD	*% Diff Current Mth to Current Mth Last Yr*
Opening Balance - 1 July	428,089	428,089	*0%*	565,184	*-24%*
Invoices Raised	3,544,827	2,480,012	*43%*	2,101,298	*69%*
Receipts	(2,495,706)	(2,232,451)	*12%*	(2,054,750)	*21%*
Prepayments	36,985	36,101	*2%*	(4,732)	*-882%*
Closing Balance	1,514,194	711,750	*113%*	607,001	*149%*

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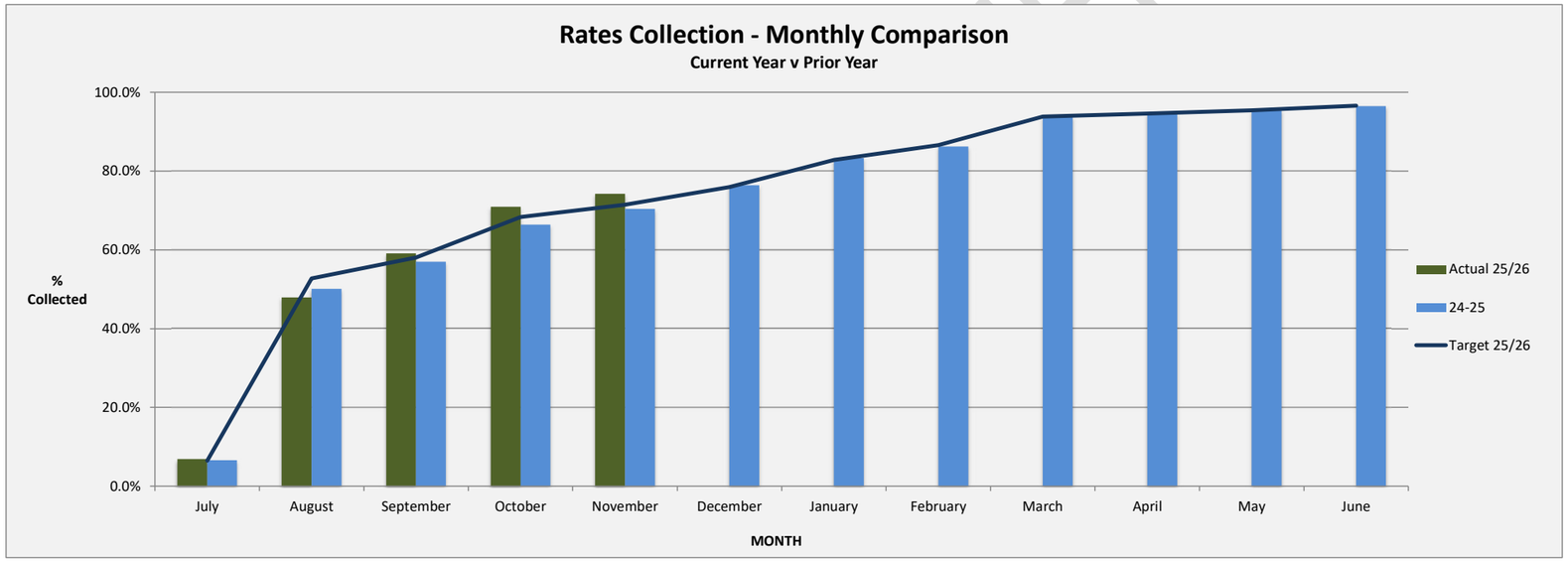
Rates Collection Progress

Month	TARGET Target 25/26	CURRENT Actual 25/26	% Diff Curr v Tar	Prior Year 24-25	% Diff Curr V Prev	23/24	22/23	21/22	20/21	19/20	18/19	17/18	16/17	15/16	14/15	13/14	12/13	11/12	10 / 11	09/10	08/09	06/07	3 year average
July	6.5%	6.9%	*-0.4%*	6.6%	*-0.3%*	6.3%	6.5%	6.4%	1.5%	7.9%	2.6%	9.0%	10.2%	7.4%	27.5%	13.0%	23.3%	11.3%	0.0%	6.6%	13.9%	25.5%	6.5%
August	52.8%	47.9%	*4.9%*	50.1%	*2.2%*	53.8%	54.4%	55.4%	21.1%	56.5%	57.0%	55.4%	56.2%	57.5%	60.8%	60.0%	55.5%	61.3%	56.2%	58.4%	65.0%	69.1%	52.8%
September	58.0%	59.1%	*-1.1%*	57.0%	*-2.1%*	58.2%	58.8%	60.5%	54.5%	59.8%	60.3%	60.5%	61.9%	63.0%	64.8%	65.1%	61.3%	63.9%	62.3%	61.2%	67.4%	71.2%	58.0%
October	68.3%	70.9%	*-2.6%*	66.4%	*-4.5%*	69.1%	69.4%	67.7%	62.8%	68.9%	69.5%	70.4%	70.6%	71.6%	74.2%	74.2%	72.6%	73.0%	69.1%	73.1%	74.0%	78.0%	68.3%
November	71.5%	74.2%	*-2.7%*	70.4%	*-3.8%*	72.0%	72.1%	71.7%	67.3%	72.3%	72.4%	71.8%	73.2%	73.8%	76.0%	76.1%	76.8%	75.8%	75.6%	75.0%	75.3%	79.3%	71.5%
December	76.0%		*76.0%*	76.4%	*76.4%*	75.6%	75.9%	77.0%	69.7%	75.7%	76.4%	75.5%	81.7%	81.4%	80.1%	79.9%	79.8%	80.9%	78.5%	82.4%	81.3%	85.5%	76.0%
January	82.8%		*82.8%*	83.3%	*83.3%*	82.7%	82.5%	82.7%	78.6%	81.0%	82.1%	82.2%	84.2%	83.8%	84.9%	85.2%	83.8%	84.7%	84.0%	84.3%	83.7%	88.2%	82.8%
February	86.6%		*86.6%*	86.2%	*86.2%*	87.0%	86.6%	86.7%	81.7%	84.8%	85.8%	86.8%	86.8%	92.0%	89.4%	89.0%	88.7%	88.2%	86.2%	88.7%	86.6%	94.5%	86.6%
March	93.8%		*93.8%*	93.8%	*93.8%*	93.8%	93.8%	93.0%	90.9%	90.8%	92.3%	94.3%	94.2%	94.5%	95.5%	94.8%	94.6%	94.9%	94.0%	93.6%	91.9%	95.5%	93.8%
April	94.6%		*94.6%*	94.7%	*94.7%*	94.5%	94.6%	94.9%	92.4%	91.4%	93.2%	94.7%	94.8%	95.8%	96.1%	95.7%	95.4%	95.8%	95.5%	94.5%	92.6%	95.9%	94.6%
May	95.4%		*95.4%*	95.5%	*-95.5%*	95.0%	95.7%	94.8%	93.2%	91.9%	93.9%	95.1%	95.9%	96.5%	96.5%	96.8%	96.1%	96.4%	96.2%	95.1%	93.1%	96.3%	95.4%
June	96.6%		*96.6%*	96.5%	*-96.5%*	96.8%	96.6%	95.8%	94.4%	92.7%	94.7%	96.6%	96.7%	97.3%	97.2%	97.6%	97.1%	97.5%	97.2%	96.2%	94.0%	97.0%	96.6%



RECEIVED

SUMMARY OF GENERAL DEBTORS AGED 90 DAYS OR GREATER
FOR THE MONTH ENDED 30 NOVEMBER 2025

Debtor Number	Debtor Name	Amount	Comments and subsequent events
Accounts with Recoveries Legal - There are currently no account with Recoveries Legal.			
	Total on Recoveries Legal	**$0**	
Payment arrangements			
832568	Individual	$9,698	Arrangement to pay $200.00 per fortnight maintained.
862151	South Perth Futsal Club	$3,362	Arrangement to pay $150.00 per month maintained
863209	Individual	$1,567	Arrangement to pay $250.00 per fortnight maintained.
864132	Individual	$2,550	Arrangement to pay $130.00 per fortnight maintained.
873760	Individual	$350	Arrangement to pay $50.00 per fortnight maintained.
874115	Jimmy and Gau Pty Ltd	$22,493	Payment Plan with Fines Enforcement for $600.00 per month maintained.
	Total on Payment Arrangement	**$40,019**	
Ordinary Debtors			
511030	Bluewater (WA) Pty Ltd	$16,983	Debtor is disputing rent amount on invoice. Responsible Officer is investigating.
855783	Advanced Traffic Management	$920	Message received 1 July 2023 - Administrator Grant Thornton Aust has responded stating unsecured creditors will be paid between 18.64 and 26.25 cents in the dollar, they are unable to provide an estimated timeframe for any dividend to unsecured creditors.
861732	Healthcare WA	$10,062	Bankruptcy Claim . Message received from SV Partners 28 November 2025 advising to expect 36 cents in the dollar.
862573	Profutsal	$3,348	The following email correspondance received from Recoveries Legal 20 November 2025 - "We have conducted the final round of follow-up attempts, and the demand period has now expired. There has been no correspondence received since the Letter of Demand was issued. We note that an Offer to Act was previously put forward to the City but not accepted - Eldon Cyril Abrahams has since declared bankruptcy, and it is unlikely that any of the companies related to Profutsal and WA State Futsal League hold any assets. Thus, we will not be proceeding any further in this matter. We may issue a fresh Letter of Demand in six months if the City wishes."
869826	WA State Futsal	$33,179	The following email correspondance received from Recoveries Legal 20 November 2025 - "We have conducted the final round of follow-up attempts, and the demand period has now expired. There has been no correspondence received since the Letter of Demand was issued. We note that an Offer to Act was previously put forward to the City but not accepted - Eldon Cyril Abrahams has since declared bankruptcy, and it is unlikely that any of the companies related to Profutsal and WA State Futsal League hold any assets. Thus, we will not be proceeding any further in this matter. We may issue a fresh Letter of Demand in six months if the City wishes."
862342	Perth AFC Futsal	$5,422	Finalisation of payment plan almost complete with the expectation that the debt will be paid by 30 June 2026.
870774	Bull Creek Dental Clinic	$83	Invoice sent by post 4 November 2025 and emailed 20 November 2025.
872192	Grouch & Co Pty Ltd	$250	Amount reduced from $500.00 to $250.00. Email sent to debtor for the remaining balance 3 December 2025.
872952	Individual	$2,580	Individual cancelled membership in centre and received a refund for monies paid and then also filled a challenge on the payment with their bank, resulting in a reversal of the original payment. Effectively resulting in a double refund. After several attempts to contact individual by LeisureFit and CS Legal, the individual has not responded. Not economical to continue to pursue and request Write Off.
874412	Individual	$16,599	McLeod's Layers have written to debtor requesting payment by close of business 31 October 2025. Still no payment made.
874883	Safe Road Consultants	$210	Payment received 1 December 2025.
	Total Ordinary Debtors	**$89,636**	
Sporting & Community Organisations			
505693	Melville Sporting Association	$915	Responsible Officer is working to finalise compensation agreement.
506014	Brentwood Karoonda Sporting Association	$12,896	Responsible Officer is negotiating a payment plan with association. This should be finalised by the end of 2025.working to finalise compensation agreement.
520239	Winnacott (Kats) Junior Football Club	$1,906	Club provided further response. Responsible Officer is negotiating a payment plan.
520262	Palmyra Rugby Union Club	$14,087	Treasurer has just passed away. Club is in the process of sorting out payment.
834549	Melville Cricket Club	$7,556	Responsible Officer to conact club with invoice and seek payment,
848085	Brentwood Booragoon Football Club	$8,932	Ground allocations (late fee included) Responsible Officer is working with club.
	Total Sporting & Community Organisations	**$46,292**	
Loans			
507491	Tompkins Park & Recreational Association	$66,040	Loan 399.
	Total Loans	**$66,040**	
GRAND TOTAL	**Total 90 Days and over**	**$241,987**	
	Total Sundry Debts Outstanding	**$1,514,194**	
	90 Days and Over % of Total Debt	**16%**	
	90 Days and over -Total No. of Debtors (excl Loans)	**23**	