



NOTICE OF MEETING

ORDINARY COUNCIL

Members of Council are advised that a meeting will be held in the Council Chambers 83 Mandurah Terrace, Mandurah on:

Tuesday 17 December 2024

CASEY MIHOVLOVICH

Chief Executive Officer

13 December 2024

AGENDA

1. OPENING OF MEETING AND ANNOUNCEMENT OF VISITORS

Members of the public are advised that the Council Meeting will be recorded in accordance with the City's Recording of Council Meetings Policy. By being present at this meeting, members of the public consent to the City of Mandurah recording and subsequently publishing their voice on the City's website. Please note that members of the public images will not be captured by the recording. **For further information on the Recordings of Council Meetings please click here.** [Recording of Council Meetings](#)

2. ACKNOWLEDGEMENT OF COUNTRY

3. APOLOGIES

4. IMPORTANT NOTE

Members of the public are advised that any decisions made at the meeting tonight, can be revoked, pursuant to the *Local Government Act 1995*. Therefore, members of the public should not rely on any decisions until formal notification in writing by Council has been received.

5. ANSWERS TO QUESTIONS TAKEN ON NOTICE

5.1 Questions from Daniela Buters taken on notice at the Council meeting on 26 November 2024

Section 1 Canopus Heritage Fishing Vessel

Question 1

Given that the City of Mandurah has been asked to remove Canopus from where the heritage vessel has been stored for the past eleven years, will the City of Mandurah come up with a concrete plan to permanently house Canopus at the Mandurah Museum site?

City of Mandurah Response

The City has received a letter from the private land owner where Canopus is held which withdraws permission to store Canopus onsite. This matches previous conversations with the land owner where the same request to move Canopus has been made. It is a very large vessel, and the City will continue to assess implications of all locations identified.

Question 2

In the recently endorsed Master Plan for the City Centre a Heritage Precinct was proposed incorporating the three heritage listed buildings owned by the City of Mandurah: the Schoolroom, the Agricultural Hall, and the Police Station. Two of these buildings already make up the Mandurah Museum. Is it not entirely logical that Mandurah's most important, and largest heritage object Canopus be housed on this site either in a new quality shed suitable for public display constructed behind the Museum, or under a roofed structure built between the Museum and the Agricultural Hall?

City of Mandurah Response

The Canopus is too large to be inside the Museum. City officers will continue to identify locations and assess implications for each site.

Question 2 comment

It is worth noting that Mr Brian Toussaint is willing to delay his request that Canopus be removed, if the COM announces timely plans for the construction of a suitable home for this heritage icon.

City of Mandurah Response

The City has not received this in writing by Mr Brian Toussaint and therefore the City is commencing the process to relocate Canopus to the City's Operations Centre.

Section 2 Mandurah's Maritime Heritage

Question 1

In addition to Canopus the Mandurah Museum volunteers have collected and conserved a number of distinctive Peel/Harvey Estuary fishing vessels and associated fishing gear. These items provide an opportunity for an authentic heritage narrative. Where and when will the City of Mandurah display these vessels and tell residents and visitors the real story of the "fishing village at the heart of the city"?

City of Mandurah Response

The City is very appreciative of the efforts of volunteers to collect and restore items that reflect the unique and important local fishing history of Mandurah. The Museum has had various items on display that showcase and celebrate our unique fishing history. There are currently fishing objects from the Museum Collection on display now.

From June to October 2024, the "Putt Putt Motors in Putt Putt Boats" exhibition was featured at the Museum. The exhibition celebrated the importance of waterways in Mandurah, iconic boats and explored boating engines, jetties, engineering and their contributions to maritime history.

The Netting Dinghy donated to Mandurah Museum was on display in the museum throughout 2022 – 2024.

The City provides short term displays of fishing vessels and provides education information on the importance of fishing in Mandurah.

Question 2

Would not the obvious solution be to display these items in a refurbished Agricultural Hall, also acknowledging this building's history as a schoolroom and Mandurah's first library?

City of Mandurah Response

The City's Rangers Services operate from the Agricultural Hall.

Section 3 The Museum Boat

Questions 1 and 2

When will the City of Mandurah resolve the issue of licensing the Museum Boat? When it was licensed and operated regularly by museum volunteers it always attracted public attention, again telling the authentic story of the fishing village at the heart of the City of Mandurah.

After it was fully restored the Friends of Mandurah Museum had no trouble licensing the boat under the ownership of City of Mandurah with the Dept of Transport. And it was twice renewed under this designation. Why has the boat remained unlicensed since the Friends of Mandurah Museum asked the City of Mandurah to take on financial responsibility for their own boat?

City of Mandurah Response

Enquiries are still being made into the Museum Boat, and licensing. It appears the vessel may be required to be registered as a domestic commercial vessel (even though it is not carrying fee-paying passengers) which means it must meet a number of key requirements under the Marine Safety National Law Act. The City is working through the requirements to licence the vessel.

Section 4 Heritage Listing

Question 1

When will the City of Mandurah become proactive in listing and maintaining its own heritage?

City of Mandurah Response

The City of Mandurah invested \$480,000 last financial year in promoting and managing Mandurah history and heritage. The City is improving its processes relating to significant heritage assets when any works are undertaken in the area.

The City and the community can provide recommendations for the City to consider making an application to list sites of heritage significance. It is important to note that the City prioritises its work within its resources it has available. The City will continue to ensure our history and heritage continues to be valued.

Question 2

Why does the City of Mandurah consider that their response "we are waiting for State Heritage Listing" is appropriate when you are Western Australia's second largest city, and claiming to be WA's top tourism destination?

City of Mandurah Response

City officers require further context regarding this question in order to respond.

Section 5 Return of Heritage Plaques

Question 1

During construction of the new foreshore sea wall under Mayor Marina Vergone a number of heritage plaques were removed and placed into storage. Will these plaques, which helped residents and visitors learn of Mandurah's heritage, be replaced? If not does the City of Mandurah have a plan for a comprehensive new system of heritage identification once the current works on the foreshore are complete?

City of Mandurah Response

The plaques are currently in storage at the City's Operations Centre. The City does not currently have plans to reinstate these plaques, and is considering alternative options for future display, for example, as part of a museum exhibition.

Section 6 Relinquishment of discarded artworks and heritage items

Question 1

In response to previous questions the City of Mandurah has declared that certain artworks and heritage items have been lost, destroyed or damaged beyond repair; in particular the Three Vessels of Hope by artist Claire Bailey and the Wishing Well constructed by the Progress Association in 1955 as a tourist attraction.

Is the City of Mandurah willing to relinquish what remains of these items to the Mandurah Environment and Heritage Group for reconstruction on private property? The arch of the Wishing Well has been sighted in the Secure Compound up at the Transfer Station.

City of Mandurah Response

The City will consider any written request received by Mandurah Environment and Heritage Group.

5.2 Questions from Paul and Cindy Arlott taken on notice at the Council meeting on 26 November 2024.

Question 1

What actions are the City taking to combat litter from illegal dumping and construction workers in Dawesville?

City of Mandurah Response

The City has significantly increased surveillance of the area. As of 8 November 2024, the City had issued 173 infringements totalling \$46,000 relating to building site litter management.

The City has arranged monthly clean ups of the area to reduce accumulation of litter with the most recent one being completed on 6 December 2024 in the Dawesville area.

In October the City wrote to all builders who had received Building Permits in the last 6 months advising of local law requirements, Worksafe requirements and educative material from the Keep Australia Beautiful Council.

The City has sought quotes for the installation of protective barrier fencing to minimise waste entering natural areas.

The City has prepared a postcard which has been distributed to residents explaining how to report illegal dumping which is common within high volume building areas.

The City has written to the WorkSafe Commissioner seeking support for enforcement of site security requirements for residential construction particularly highlighting the risks around schools and reserves.

The City is preparing to hold a session in the new year with builders detailing local law requirements particularly relating to waste and dust management.

Question 2

Can the City provide examples of fines imposed on developers in Dawesville and are these funds being used for local improvements?

City of Mandurah Response

Refer to response in 1. The City is providing additional resources to this matter.

Question 3

How does the City plan to enforce the regulation requiring all refuse bins have secure lids to prevent litter dispersal during storms?

City of Mandurah Response

The City is preparing advisory information and preparing to hold a session with builders to explain the new requirements. Shortly after this, the City will commence enforcing the requirement. The City has seen some increase in bins with lids. The City will continue to patrol on Sundays allowing clear enforcement of provisions when site activities are not occurring.

Question 4

Will the City increase the number of public refuse bins and approved waste pick up in the area to reduce litter?

City of Mandurah Response

The City will assess requests for additional public litter bins on a case-by-case basis considering factors such as where there is the potential for waste generation or evidence of a litter issue, there is reasonable access to collect the bins and the potential nuisance impacts on nearby residential premises (i.e. odours, flies, etc).

Question 5

Will the City consider additional rubbish tip passes for volunteers who assist with local rubbish clean-up efforts?

City of Mandurah Response

It is recommended that the organiser contact the City's Waste Management Team to discuss options for rubbish clean-ups.

Question 6

Are there plans for improvements to access the Tims Thicket refuse site?

City of Mandurah Response

No. The Tims Thicket Waste facility is licensed by the Department of Water and Environment Regulation (DWER) as a Class 1 Inert landfill and the general public are not permitted to access the site (contractors only). The current DWER licence does not permit general waste (i.e from litter pickups) to be disposed of at this site.

Question 7

How are construction zones being monitored and is CCTV being utilized?

City of Mandurah Response

Construction zones are monitored by the City's Rangers and Development Compliance Officers. CCTV has been utilised in areas with low visual surveillance however this is generally only successful where this a very discrete dumping location.

Question 8

How will the City measure success of current litter control strategies and what metrics will be used?

City of Mandurah Response

Observations of compliance are made by Rangers and Compliance Officers who have noted some improvements in behaviour.

A high percentage of building sites are compliant with the City's local laws.

Question 9

What measures does the City take in fining developers who neglect land, leading to illicit activity, illegal dumping and graffiti?

City of Mandurah Response

The City apply provisions of the *Local Government Act 1995* where landowners do not take appropriate measures to remove unsightly and disused materials. As noted above, the City is exploring commencing prosecutions for builders who are repeatedly non-compliant.

Question 10

How does the City enforce maintenance obligations on property owners/developers for unmanaged land, such as on Oceanic Drive, Melros?

City of Mandurah Response

Through the issuance of notices as detailed above and enforcement of those requirements.

Question 11

Please can the City provide clarification on the proper process for the disposal of mattresses, would the City consider a dedicated mattress pick up service?

City of Mandurah Response

Mattresses can be taken to the City's Waste Management Centre (WMC) located in Corsican Place, Parklands, where they are stockpiled and sent offsite to a dedicated processor for recycling. The cost at the WMC is \$38.50 per mattress. One general waste disposal voucher can be used to offset the cost of one mattress. The junk and metals verge collection commencing in February 2025, includes that the City will collect a maximum of 2 mattresses per household. Each year, the City provides a list of materials that it will and will not collect as part of the verge collections.

5.3 Questions from Councillor R Burns taken on notice at the Council meeting on 26 November 2024.

Question 1

Regarding the Australia Day 2025 Community Events Grant Program, while I appreciate the effort to promote inclusivity and understanding, I wonder if focusing on cultural differences on a day intended to bring us together as a nation might risk being seen as divisive by some. Could you please elaborate on how these activities are designed to highlight our shared values and commonalities, as well as celebrate our diversity, to ensure the day fosters unity across the entire community?

Rather than increasing the funding for an extension of activities, why didn't City staff offset the expense for existing planned activities and therefore reduce the financial burden on ratepayers?

City of Mandurah Response

The National Australia Day Council Community Events Grant Program funds activities that align to their theme – 'Reflect. Respect. Celebrate.' Further information can be found here <https://www.australiaday.org.au/sites/default/files/2024-09/FAQs%20Australia%20Day%202025%20Community%20Grant%20Program.pdf>

The grant is intended to top up the prior year's budget for the planned event and cannot be used to offset other costs. The grant funds cannot be used for:

- core costs of the organisation's operating expenses
- purchase of assets or infrastructure
- costs not clearly attributable to undertaking an Australia Day 2025 event
- events previously held by local, state or territory governments where the applicant intends to financially invest less in the planned 2025 event than it invested in the 2024 event
- events that do not have a clear focus on Australia Day: 'Reflect. Respect. Celebrate.'

To be eligible for the grant, the City cannot financially invest (spend) less than the level of investment the City made in the previous year's event. Therefore, the City cannot reduce the City funds. The total event expenditure in 2024 was \$39,180.48. Total event budget for 2025 is \$39,180.48, plus the \$15,000 grant.

The additional events that the City will deliver as a result of the grant received includes:

- Welcome to Country and Indigenous Dancers
- Musician
- Community Art Indigenous Canvas
- Sand Art activity
- Cultural Learning
- Face Painting activity
- Smoking Ceremony

6. AMENDMENT TO STANDING ORDERS

Modification to *Standing Orders Local Law 2016* - electronic attendance at meeting.

7. PUBLIC QUESTION TIME

Public Question time provides an opportunity for members of the public to ask a question of Council. For more information regarding Public Question Time please visit the City's website mandurah.wa.gov.au or telephone 9550 3787.

8. PUBLIC STATEMENT TIME

Any person or group wishing to make a Public Statement to Council regarding a matter concerning local government must complete an application form. For more information regarding Public Statement Time please visit the City's website mandurah.wa.gov.au or telephone 9550 3787.

9. LEAVE OF ABSENCE REQUESTS

10. PETITIONS

11. PRESENTATIONS

12. DEPUTATIONS

Any person or group wishing to make a Deputation to Council regarding a matter listed on this agenda for consideration must complete an application form. For more information regarding making a deputation please visit the City's website mandurah.wa.gov.au or telephone 9550 3787.

13. CONFIRMATION OF MINUTES**13.1 Ordinary Council Meeting: 26 November 2024**

Minutes available on the City's website via mandurah.wa.gov.au/council/council-meetings/agendas-and-minutes

14. ANNOUNCEMENTS BY THE PRESIDING MEMBER (WITHOUT DISCUSSION)**15. DECLARATIONS OF FINANCIAL, PROXIMITY AND IMPARTIALITY INTERESTS****16. QUESTIONS FROM ELECTED MEMBERS (WITHOUT DISCUSSION)****16.1 Questions of which due notice has been given****16.2 Questions of which notice has not been given****17. BUSINESS LEFT OVER FROM PREVIOUS MEETING****18. RECOMMENDATIONS OF COMMITTEES****18.1 Adoption of Recommendations of the Audit and Risk Committee Meeting: 2 December 2024**

Minute	Item	Page No	Interests Declared / Additional Information
AR.5/12/24	2023/24 Financial Statements	11 - 71	<i>Absolute Majority</i> Required Confidential Attachments 2, 3 and 4

19. REPORTS

No.	Item	Page No	Note
1	Mandurah Shared Approach to End Homelessness Action Plan	72 - 116	
2	Encroachments - Reserve 35461, Seawind Drive, Silver Sands	117 - 135	Confidential Attachment 2
3	Transform Mandurah Framework	136 - 158	
4	Annual Report 2023/24 and Annual Electors Meeting	159 - 317	<i>Absolute Majority</i>
5	Peel Alliance Constitution Changes	318 - 345	
6	Appointment of Elected Members	346 - 351	<i>Absolute Majority</i>
7	Finance Report November 2024	352 - 382	<i>Absolute Majority</i>
8	Council Policies	389 -	

20. MOTIONS OF WHICH NOTICE HAS BEEN GIVEN**21. NOTICE OF MOTIONS FOR CONSIDERATION AT THE FOLLOWING MEETING****22. LATE AND URGENT BUSINESS ITEMS****23. CONFIDENTIAL ITEMS – RECOMMENDATIONS OF COMMITTEES**

23.1 Adoption of Recommendations of the Audit and Risk Committee Meeting: 2 December

<i>Minute</i>	<i>Item</i>	<i>Page No</i>	<i>Additional Information</i>
AR.7/12/24	Systems Internal Audit – Penetration Test		Confidential Report and Attachments
AR.9/12/24	Annual Strategic Risk Assessment and Quarter One Report		Confidential Report and Attachments

24. CLOSE OF MEETING

1	SUBJECT:	2023/24 Financial Statements
	DIRECTOR:	Director Business Services
	MEETING:	Audit and Risk Committee
	MEETING DATE:	2 December 2024

Summary

In accordance with the City of Mandurah Audit and Risk Committee (the Audit Committee) Terms of Reference, the Audit Committee is to provide advice and assistance to Council as to the carrying out of the function of the City's Financial Statements (external audit). The Audit Committee is to oversee the implementation of any action relating to significant matters raised by the auditor.

The audit of the Annual Financial Statements for 2023/24 is nearing completion. Ernst & Young have been appointed by the Office of the Auditor General (OAG) as the City of Mandurah's auditor. Ernst & Young will present an audit status update at the 2 December Audit Committee meeting.

A copy of the draft 2023/24 Financial Statements is detailed in Attachment 1.1 for noting. City officers are preparing the 2023/24 Financial Statements to be fair and appropriately presented in accordance with the Australian Accounting Standards Board and *Local Government Act 1995* (the Act).

It is expected that Council will receive the final 2023/24 Financial Statements, final audit, and management reports and the Office of the Auditor General (OAG) Closing Report at its Ordinary Council Meeting in December 2024.

The Audit and Risk Committee are now requested to note the draft 2023/24 Financial Statements and the Audit Status Update as presented by Ernst & Young.

Disclosure of Interest

Nil

Previous Relevant Documentation

- G.10/1/24 23/01/2024 Annual Financial Statements 2022/23

Background

Since the 2020/21 year, the City's annual financial statements audit has been undertaken by the Office of the Auditor General (OAG). It is a requirement under the *Local Government Act 1995* that an approved auditor must audit the accounts and annual financial report of a local government at least once in respect of each financial year. The OAG contracted the City's audit to Ernst & Young.

Comment

The key points to note from the Statement of Comprehensive Income by Program and Statement of Comprehensive Income by Nature and Type are:

- **Revenue**

Operating revenue is approximately \$4.4 million above adopted budget due to:

- Additional interim rates received (\$490,266).
- Fees and charges performing better than expected by \$3.18m, including Mandurah Aquatic and Recreation Centre fees (\$514,000), Planning fees (\$408,000), Building Fees (\$419,000), Chalet's revenue (\$534,000), Waste Commercial fees (\$212,000), Marina Pen fees (\$353,000)
- Interest Revenue performing better than expected due to higher interest rates throughout the year (\$1.05 million).

- **Expenses**

Total expenses are approximately \$9.7 million above adopted budget; however the following points are noted:

- Employee costs were over budget by \$248,000 due to the salary accrual requirements of 12 days from the last pay and the end of the financial year and long service leave payments which were funded from the Leave Reserve. Note: the transfer from Leave Reserve is not offset in the employee costs expense category.
- Materials and contracts were over budget by \$138,000 due to general overspends across the organisation.
- Utility charges were under budget by \$352,000 due to improvements to the City's energy consumption through the use of solar panels and LED lighting.
- Depreciation which is a non-cash expense was higher than what was budgeted by \$2.7 million due to the impact of the Found and Gifted assets (as identified in the 2023 financial statements). It has a nil impact to the closing surplus as the total amount is taken out for the closing surplus calculation as it is non-cash in nature.
- Loss on sale of assets which is a non-cash expense was higher than what was budgeted by \$7.2 million due to assets that have been replaced by renewal capital projects being disposed of in the year.

It is also noted that the operating position for 2023/24 has increased from the budgeted deficit of \$490,468 to a surplus of \$754,197. The surplus will be carried forward to fund the 2024/2025 budgeted opening surplus of \$600,000 and the balance of \$154,197 is recommended to fund a coastal engineer 12-month temporary position which will undertake a review of commercial public jetties as part of the waterfront waterways masterplan as well as implement actions from the Northern Beaches CHRMAP recommendations.

Statement of Financial Position

Key points to note are:

- Cash and cash equivalents: Cash holdings have increased by approximately \$4.6 million over the year. This is compared to a budgeted decrease of \$3.4 million. The difference is primarily due to the proposed 2023/24 capital projects not being completed and requiring these funds to be carried forward into the 2024/25 financial year.
- Reserves – Cash backed: The City has a total amount of \$69.5 million in reserves on 30 June 2024. This is an increase of \$6.7 million from the previous year (2022/23) due to an increase in the Asset Management Reserve (\$7.9 million) as a result of 2023/24 capital projects not being completed, transfer of excess funds of \$1.4 million to the Waste Reserve and a decrease in the unspent grants reserve (\$1.6 million) and Plant Reserve (\$1.0 million).

Rates Setting Statement

The City shows a surplus for the year ended 30 June 2024 of \$754,197. In the City's 2024/2025 Budget the surplus for the year ended 30 June 2024 was estimated to be \$600,000 (opening surplus). The remaining \$154,197 is recommended to fund a coastal engineer 12-month temporary position which will undertake a review of commercial public jetties as part of the waterfront waterways masterplan as well as implement actions from the Northern Beaches CHRMAP recommendations.

Audit Progress

At the time of issuing the Audit and Risk Committee agenda, the City had revised the 2023/24 Financial Statements based on the auditor's comments and sent the changes to the auditor for review. The steps required for the City to present Council with final 2023/24 Financial Statements, final audit and management reports and the OAG Closing Report are as follows:

1. OAG to provide the signed auditors report to the City.
2. City officers to prepare a Council report. Note: This is intended to be presented to Council at its Ordinary Council Meeting in December 2024.

Statutory Environment

The Annual Financial Statements are prepared in accordance with the Australian Accounting Standards.

The *Local Government Act 1995* states:

- 7.9. *Audit to be conducted*
- (1) *An auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to —*
 - (a) *the mayor or president; and*
 - (b) *the CEO of the local government; and*
 - (c) *the Minister.*
- 7.12AB. *Conducting a financial audit*
The auditor must audit the accounts and annual financial report of a local government at least once in respect of each financial year.
- 7.12AD. *Reporting on a financial audit*
- (1) *The auditor must prepare and sign a report on a financial audit.*
 - (2) *The auditor must give the report to —*
 - (a) *the mayor, president or chairperson of the local government; and*
 - (b) *the CEO of the local government; and*
 - (c) *the Minister.*
- 7.12A. *Duties of local government with respect to audits*
- (2) *Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.*
 - (3) *A local government must —*
 - (aa) *examine an audit report received by the local government; and*
 - (a) *determine if any matters raised by the audit report, require action to be taken by the local government; and*
 - (b) *ensure that appropriate action is taken in respect of those matters.*
 - (4) *A local government must —*
 - (a) *prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and*
 - (b) *give a copy of that report to the Minister within 3 months after the audit report is received by the local government.*
 - (5) *Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.*

The *Local Government (Audit) Regulations 1996* states:

9. *Performance of audit*
 - (2) *An auditor must carry out an audit in accordance with the Australian Auditing Standards made or formulated and amended from time to time by the Auditing and Assurance Standards Board established by the Australian Securities and Investments Commission Act 2001 (Commonwealth) section 227A.*
 - (3) *An auditor must carry out the work necessary to form an opinion whether the annual financial report —*
 - (a) *is based on proper accounts and records; and*
 - (b) *fairly represents the results of the operations of the local government for the financial year and the financial position of the local government at 30 June in accordance with —*
 - (i) *the Act; and*
 - (ii) *the Australian Accounting Standards (to the extent that they are not inconsistent with the Act).*
10. *Report by auditor*
 - (1) *An auditor's report is to be forwarded to the persons specified in section 7.9(1) within 30 days of completing the audit.*
 - (2) *The report is to give the auditor's opinion on —*
 - (a) *the financial position of the local government; and*
 - (b) *the results of the operations of the local government.*
 - (3) *The report is to include —*
 - (a) *any material matters that in the opinion of the auditor indicate significant adverse trends in the financial position or the financial management practices of the local government; and*
 - (b) *any matters indicating non-compliance with Part 6 of the Act, the Local Government (Financial Management) Regulations 1996 or applicable financial controls in any other written law; and*
 - (c) *details of whether information and explanations were obtained by the auditor; and*
 - (d) *a report on the conduct of the audit; and*
 - (4) *Where it is considered by the auditor to be appropriate to do so, the auditor is to prepare a management report to accompany the auditor's report and to forward a copy of the management report to the persons specified in section 7.9(1) with the auditor's report.*

Policy Implications

Financial Position and Performance Policy

Financial Implications

Appropriate financial management is essential to the effective operations of the local government. The cost of the audit for the 2024 financial year is estimated to be \$142,200.

Economic Implications

Nil

Environmental Implications

Nil

Risk Analysis

The *Local Government Act 1995* states:

7.9. *Audit to be conducted*

- (1) *An auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to —*
- (a) the mayor or president; and*
 - (b) the CEO of the local government; and*
 - (c) the Minister.*

If Council do not adopt the City's financial report by 31 December, then the City may be in breach of the *Local Government Act 1995*

Strategic Implications

The following community outcomes from the City of Mandurah Strategic Community Plan 2024 – 2044 is relevant to this report:

Leadership:

- Responsible, transparent, value for money delivery of well planned, sustainable, projects, programs, and services

Conclusion

City officers are preparing the 2023/24 Financial Statements to be fair and appropriately presented in accordance with the Australian Accounting Standards Board and *Local Government Act 1995* (the Act) and have completed the actions required for the auditor to consider issuing the City an unqualified audit opinion.

It is expected that Council will receive the final 2023/24 Financial Statements, final audit, and management reports and the Office of the Auditor General (OAG) Closing Report at its Ordinary Council Meeting in December 2024.

The Audit and Risk Committee are now requested to note the draft 2023/24 Financial Statements and the Audit Status Update as presented by Ernst & Young.

NOTE:

- Refer ***Attachment 1.1*** ***DRAFT 2023/2024 Financial Statements***
 Attachment 1.2 ***Ernst & Young Presentation***

Officer Recommendation

That the Audit and Risk Committee:

1. Note the draft Annual Financial Statements 2023/24 as detailed in Attachment 1.1.
2. Note the Auditor Status Report as presented by Ernst & Young at Item 8: Presentations of the Agenda.
3. Recommend to Council that the remaining \$154,197 be carried forward to fund a coastal engineer 12-month temporary position which will undertake a review of commercial public jetties as part of the waterfront waterways masterplan as well as implement actions from the Northern Beaches CHRMAP recommendations.

Committee Recommendation

That the Audit and Risk Committee recommend that Council:

1. Note the draft Annual Financial Statements 2023/24 as detailed in Attachment 1.1.
2. Note the Auditor Status Report as presented by Ernst & Young at Item 8: Presentations of the Agenda.
3. Recommend to Council that the remaining \$154,197 be carried forward to fund a coastal engineer 12-month temporary position which will undertake a review of commercial public jetties as part of the waterfront waterways masterplan as well as implement actions from the Northern Beaches CHRMAP recommendations.

AMENDED OFFICER RECOMMENDATION

That Council:

1. **Accepts the City of Mandurah Annual Financial Statements 2023/24 for the year ending 30 June 2024, as detailed in Attachment 1.1.***
2. **Accepts the Office of the Auditor General Audit Report as detailed in Attachment 1.2***
3. **Accepts the Office of the Auditor General (OAG) Closing Report as detailed in Confidential Attachment 1.3***
4. **Notes the Audit Management Letter and the City of Mandurah management comments as detailed in Confidential Attachment 1.4.**
5. **Approves the remaining \$154,197 be carried forward to fund a coastal engineer 12-month temporary position which will undertake a review of commercial public jetties as part of the waterfront waterways masterplan as well as implement actions from the Northern Beaches CHRMAP recommendations.**

Comment: The Audit and Risk Committee were presented with the draft Annual Financial Statements. The final Annual Financial Statements were received by the City of Mandurah after the Audit and Risk Committee and Attachment 1.1 was amended from the Attachments that were previously presented. The City of Mandurah Annual Financial Statements 2023/24 for the year ending 30 June 2024, as detailed in Attachment 1.1, the Office of the Auditor General Audit Report as detailed in Attachment 1.2 and (OAG) Closing Report as detailed in Confidential Attachment 1.3 are now submitted to Council as the final versions.

CITY OF MANDURAH
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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

Woven by waterways; a city that is thriving and connected to its people and nature.

Principal place of business:
3 Peel St, Mandurah WA 6210

**CITY OF MANDURAH
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

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

STATEMENT BY CEO

The accompanying financial report of the City of Mandurah has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2024 and the financial position as at 30 June 2024.

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

Signed on the TENTH day of December 2024



CEO

Casey Mihovilovich
Name of CEO



**CITY OF MANDURAH
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue				
Rates	2(a),27	93,164,669	92,674,403	87,363,981
Grants, subsidies and contributions	2(a)	5,635,783	7,221,456	6,474,595
Fees and charges	2(a)	34,107,075	30,922,352	32,173,899
Interest revenue	2(a)	4,789,540	3,740,558	3,527,737
Other revenue	2(a)	1,364,955	66,631	1,383,791
		139,062,022	134,625,400	130,924,003
Expenses				
Employee costs	2(b)	(55,373,119)	(55,125,043)	(51,188,432)
Materials and contracts		(58,492,124)	(58,354,242)	(53,821,398)
Utility charges		(4,275,112)	(4,627,517)	(4,491,720)
Depreciation		(35,755,740)	(33,084,683)	(36,638,351)
Finance costs	2(b)	(1,072,265)	(1,125,625)	(909,873)
Insurance		(1,410,406)	(1,566,711)	(1,737,603)
Other expenditure	2(b)	(29,373)	0	(39,605)
		(156,408,139)	(153,883,821)	(148,826,982)
		(17,346,117)	(19,258,421)	(17,902,979)
Capital grants, subsidies and contributions	2(a)	25,981,030	15,177,820	13,239,954
Profit on asset disposals		188,569	0	134,365
Loss on asset disposals		(7,246,306)	0	(4,658,768)
Fair value adjustments to financial assets at fair value through profit or loss		(251,584)	0	(9,586)
		18,671,709	15,177,820	8,705,965
Net result for the period	26(b)	1,325,592	(4,080,601)	(9,197,014)
Total comprehensive income/loss for the period		1,325,592	(4,080,601)	(9,197,014)

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

**CITY OF MANDURAH
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024**

	NOTE	2024 \$	2023 \$
CURRENT ASSETS			
Cash and cash equivalents	3	74,477,069	69,919,904
Trade and other receivables	5	10,699,188	5,254,760
Other financial assets	4(a)	6,522,395	12,403,760
Inventories	6	837,615	694,556
Other assets	7	3,377,738	3,408,620
TOTAL CURRENT ASSETS		95,914,005	91,681,600
NON-CURRENT ASSETS			
Trade and other receivables	5	1,685,741	1,571,313
Other financial assets	4(b)	322,261	619,265
Property, plant and equipment	8	281,267,077	273,430,508
Infrastructure	9	768,996,872	779,735,129
Right-of-use assets	11(a)	613,481	548,814
Investment property	12	10,683,760	10,683,760
TOTAL NON-CURRENT ASSETS		1,063,569,192	1,066,588,789
TOTAL ASSETS		1,159,483,197	1,158,270,389
CURRENT LIABILITIES			
Trade and other payables	13	17,971,322	19,787,860
Other liabilities	14	5,985,994	7,361,650
Lease liabilities	11(b)	254,514	210,703
Borrowings	15	5,317,216	4,361,670
Employee related provisions	16	9,707,999	9,501,728
Other provisions	17	330,335	624,543
TOTAL CURRENT LIABILITIES		39,567,380	41,848,154
NON-CURRENT LIABILITIES			
Other liabilities	14	4,864,164	4,703,999
Lease liabilities	11(b)	388,928	363,184
Borrowings	15	21,204,784	19,202,243
Employee related provisions	16	790,650	811,107
TOTAL NON-CURRENT LIABILITIES		27,248,526	25,080,533
TOTAL LIABILITIES		66,815,906	66,928,687
NET ASSETS		1,092,667,291	1,091,341,702
EQUITY			
Retained surplus		237,390,978	242,718,412
Reserve accounts	30	69,472,383	62,819,360
Revaluation surplus	18	785,803,930	785,803,930
TOTAL EQUITY		1,092,667,291	1,091,341,702

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

CITY OF MANDURAH
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2022		263,433,040	51,301,746	785,803,930	1,100,538,716
Comprehensive income for the period					
Net result for the period		(9,197,014)	0	0	(9,197,014)
Total comprehensive income for the period		(9,197,014)	0	0	(9,197,014)
Transfers from reserve accounts	30	13,440,581	(13,440,581)	0	0
Transfers to reserve accounts	30	(24,958,195)	24,958,195	0	0
Balance as at 30 June 2023		242,718,412	62,819,360	785,803,930	1,091,341,702
Comprehensive income for the period					
Net result for the period		1,325,592	0	0	1,325,592
Total comprehensive income for the period		1,325,592	0	0	1,325,592
Transfers from reserve accounts	30	21,253,107	(21,253,107)	0	0
Transfers to reserve accounts	30	(27,906,133)	27,906,133	0	0
Balance as at 30 June 2024		237,390,978	69,472,383	785,803,930	1,092,667,291

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

**CITY OF MANDURAH
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2024 Actual \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		92,144,266	88,195,990
Grants, subsidies and contributions		1,837,772	6,939,162
Fees and charges		34,129,717	32,155,998
Interest revenue		4,789,540	3,527,737
Goods and services tax received		(113,191)	222,028
Other revenue		1,364,955	1,383,791
		134,153,059	132,424,706
Payments			
Employee costs		(55,408,314)	(50,142,184)
Materials and contracts		(60,330,519)	(52,053,267)
Utility charges		(4,275,112)	(4,491,720)
Finance costs		(1,072,265)	(909,874)
Insurance paid		(1,410,406)	(1,737,603)
Other expenditure		(29,373)	(39,605)
		(122,525,989)	(109,374,253)
Net cash provided by operating activities	19(b)	11,627,070	23,050,453
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(13,946,846)	(6,269,699)
Payments for construction of infrastructure	9(a)	(14,896,724)	(14,466,663)
Capital grants, subsidies and contributions		11,923,496	8,023,682
Proceeds for financial assets at amortised cost		5,845,223	11,696,701
Proceeds from sale of property, plant & equipment		1,029,391	911,507
Net cash (used in) investing activities		(10,045,460)	(104,472)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	29(a)	(4,256,523)	(4,155,961)
Payments for principal portion of lease liabilities	29(d)	(438,322)	(545,354)
Payments for principal portion of interest bearing liabilities		(768,026)	(544,988)
Proceeds from financial assets at amortised cost - community loans		81,562	50,271
Proceeds from new borrowings	29(a)	7,214,610	3,866,732
Proceeds from interest bearing liabilities		1,142,254	896,397
Net cash provided by (used in) financing activities		2,975,555	(432,903)
Net increase in cash held		4,557,165	22,513,077
Cash at beginning of year		69,919,904	47,406,827
Cash and cash equivalents at the end of the year	19(a)	74,477,069	69,919,904

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

**CITY OF MANDURAH
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	27	93,164,669	92,674,403	87,363,981
Grants, subsidies and contributions		5,635,783	7,221,456	6,474,595
Fees and charges		34,107,075	30,922,352	32,173,899
Interest revenue		4,789,540	3,740,558	3,527,737
Other revenue		1,364,955	66,631	1,384,119
Profit on asset disposals		188,569	0	134,365
Fair value adjustments to financial assets at fair value through profit or loss		(251,584)	0	(9,586)
		138,999,007	134,625,400	131,049,110
Expenditure from operating activities				
Employee costs		(55,373,119)	(55,125,043)	(51,188,432)
Materials and contracts		(58,492,124)	(58,354,242)	(53,821,398)
Utility charges		(4,275,112)	(4,627,517)	(4,491,720)
Depreciation		(35,755,740)	(33,084,683)	(36,638,351)
Finance costs		(1,072,265)	(1,125,625)	(909,873)
Insurance		(1,410,406)	(1,566,711)	(1,737,603)
Other expenditure		(29,373)	0	(33,156)
Loss on asset disposals		(7,246,306)	0	(4,658,768)
		(163,654,445)	(153,883,821)	(153,479,301)
Non cash amounts excluded from operating activities	28(a)	42,396,964	33,869,873	40,925,658
Amount attributable to operating activities		17,741,526	14,611,452	18,495,467
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		25,981,030	15,177,820	13,233,505
Proceeds from disposal of assets		1,029,391	2,529,095	911,507
Proceeds from financial assets at amortised cost - self supporting loans		81,562	0	50,271
		27,091,983	17,706,915	14,195,283
Outflows from investing activities				
Right of use assets received - non cash	11(a)	(507,877)	0	0
Purchase of property, plant and equipment	8(a)	(13,946,846)	(7,752,373)	(6,269,699)
Purchase and construction of infrastructure	9(a)	(14,896,724)	(39,049,348)	(14,466,663)
		(29,351,447)	(46,801,721)	(20,736,362)
Non-cash amounts excluded from investing activities	28(b)	(13,505,420)	500,000	(4,895,833)
Amount attributable to investing activities		(15,764,884)	(28,594,806)	(11,436,912)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	29(a)	7,214,610	7,442,854	3,866,732
Proceeds from Unspent Loans		1,009,740	1,427,938	2,096,554
Proceeds from new leases - non cash	29(d)	507,877	0	0
Proceeds from interest bearing liabilities		1,142,254	645,000	896,397
Transfers from reserve accounts	30	21,253,107	14,884,557	13,440,581
		31,127,588	24,400,349	20,300,264
Outflows from financing activities				
Repayment of borrowings	29(a)	(4,256,523)	(4,316,708)	(4,155,961)
Payments for principal portion of lease liabilities	29(d)	(438,322)	(512,978)	(545,354)
Payments for principal portion of interest bearing liabilities		(768,026)	(551,074)	(544,988)
Transfers to reserve accounts	30	(27,906,133)	(6,126,703)	(24,958,195)
		(33,369,004)	(11,507,463)	(30,204,498)
Amount attributable to financing activities		(2,241,416)	12,892,886	(9,904,234)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	28(c)	1,018,971	600,000	3,864,650
Amount attributable to operating activities		17,741,526	14,611,452	18,495,467
Amount attributable to investing activities		(15,764,884)	(28,594,806)	(11,436,912)
Amount attributable to financing activities		(2,241,416)	12,892,886	(9,904,234)
Surplus or deficit after imposition of general rates	28(c)	754,197	(490,468)	1,018,971

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

**CITY OF MANDURAH
FOR THE YEAR ENDED 30 JUNE 2024
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**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

1. BASIS OF PREPARATION

The financial report of the City of Mandurah 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
- Expected credit losses on financial assets - note 5
- Investment property - note 12
- Measurement of employee benefits - note 16
- Measurement of provisions - note 17

Fair value hierarchy information can be found in note 25

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 31 of the financial report.

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

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

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

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

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

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval

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

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	93,164,669	0	93,164,669
Grants, subsidies and contributions	5,635,783	0	0	0	5,635,783
Fees and charges	34,107,075	0	0	0	34,107,075
Interest revenue	0	0	713,295	4,076,245	4,789,540
Other revenue	300,834	0	0	1,064,121	1,364,955
Capital grants, subsidies and contributions	0	25,981,030	0	0	25,981,030
Total	40,043,692	25,981,030	93,877,964	5,140,366	165,043,052

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	87,363,981	0	87,363,981
Grants, subsidies and contributions	6,474,595	0	0	0	6,474,595
Fees and charges	32,173,899	0	0	0	32,173,899
Interest revenue	0	0	718,842	2,808,895	3,527,737
Other revenue	425,949	0	0	957,842	1,383,791
Capital grants, subsidies and contributions	0	13,239,954	0	0	13,239,954
Total	39,074,443	13,239,954	88,082,823	3,766,737	144,163,957

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2024 Actual \$	2023 Actual \$
Interest revenue		
Interest on reserve account	1,522,615	966,200
Rates instalment and penalty interest	713,295	718,842
Other interest revenue	2,553,630	1,842,695
	<u>4,789,540</u>	<u>3,527,737</u>

Fees and charges relating to rates receivable
Charges on instalment plan

	92,951	97,251
--	--------	--------

The 2024 original budget estimate in relation to:
Charges on instalment plan was \$124,006.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report

	142,200	162,488
	<u>142,200</u>	<u>162,488</u>

Employee Costs

Employee benefit costs

	47,270,516	44,183,164
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Other employee costs

	8,102,603	7,005,267
--	-----------	-----------

	<u>55,373,119</u>	<u>51,188,432</u>
--	-------------------	-------------------

Finance costs

Interest and financial charges paid/payable
for lease liabilities and financial liabilities not
at fair value through profit or loss

	391,840	308,349
--	---------	---------

Interest rate swap

	303	31,603
--	-----	--------

Interest bearing liabilities

	680,122	569,921
--	---------	---------

	<u>1,072,265</u>	<u>909,873</u>
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Other expenditure

Sundry expenses

	29,373	39,605
--	--------	--------

	<u>29,373</u>	<u>39,605</u>
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CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

3. CASH AND CASH EQUIVALENTS

Note	2024	2023
	\$	\$
Cash at bank and on hand	30,142,409	31,444,622
Term deposits	44,334,660	38,475,282
Total cash and cash equivalents	74,477,069	69,919,904
Held as		
- Unrestricted cash and cash equivalents	4,341,390	17,233,390
- Restricted cash and cash equivalents	70,135,679	52,686,514
	74,477,069	69,919,904

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

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

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

4. OTHER FINANCIAL ASSETS

Note	2024	2023
	\$	\$
(a) Current assets		
Financial assets at amortised cost	6,522,395	12,403,760
	6,522,395	12,403,760
Other financial assets at amortised cost		
Self supporting loans receivable		
Community Loans	10,000	46,142
Term deposits	6,512,395	12,357,618
	6,522,395	12,403,760
Held as		
- Unrestricted other financial assets at amortised cost	10,000	46,142
- Restricted other financial assets at amortised cost	6,512,395	12,357,618
	6,522,395	12,403,760
(b) Non-current assets		
Financial assets at amortised cost	178,712	222,132
Financial assets at fair value through profit or loss - Local Government House Trust	145,549	142,607
Financial assets at fair value through profit or loss - Interest Rate Swap	0	254,526
	322,261	619,265
Financial assets at amortised cost		
Financial assets at amortised cost - Community Loans	178,712	222,132
	178,712	222,132
Financial assets at fair value through profit or loss - Local Government House Trust		
Units in Local Government House Trust - opening balance	142,607	136,156
Movement attributable to fair value increment	2,942	6,451
Units in Local Government House Trust - closing balance	145,549	142,607

Loans receivable from community have the same terms and conditions as the related borrowing disclosed in Note 29(a) as self supporting loans. Fair value of financial assets at fair value through profit 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 hierarchy (see Note 25 (i)) due to the observable market rates).

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

Financial assets at fair value through profit or loss

The City has elected to classify the following financial assets at fair value through profit or loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the 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 at Note 23.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

5. TRADE AND OTHER RECEIVABLES

Note	2024	2023
	\$	\$
Current		
Rates and statutory receivables	3,662,665	2,137,344
Trade receivables	1,848,912	1,062,023
Other receivables - Infringements	803,309	868,854
GST receivable	670,895	557,704
Allowance for credit losses of trade receivables	(215,611)	(192,969)
Other receivables Pensioner Rebates and ESL	145,519	61,804
Other receivables - Insurance Claims	3,783,499	760,000
	10,699,188	5,254,760
Non-current		
Pensioner's rates and ESL deferred	1,685,741	1,571,313
	1,685,741	1,571,313

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 2024 Actual	30 June 2023 Actual
	\$	\$
Trade and other receivables from contracts with customers	160,287	137,519
Total trade and other receivables from contracts with customers	160,287	137,519

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 23.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

6. INVENTORIES

Note	2024	2023
	\$	\$
Current		
Fuel and materials	392,615	249,556
Land held for resale	445,000	445,000
	837,615	694,556
The following movements in inventories occurred during the year:		
Balance at beginning of year	694,556	957,480
Inventory movement	143,059	(262,924)
Balance at end of year	837,615	694,556

MATERIAL ACCOUNTING POLICIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land held for resale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the City's intentions to release for sale.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

7. OTHER ASSETS

Other assets - current

Prepayments

Accrued income

2024	2023
\$	\$
1,283,653	1,034,547
2,094,085	2,374,073
3,377,738	3,408,620

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.

Accrued Income

Accrued income primarily relate to the City's right to receive considerations for work completed but not billed at the end of the period.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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			
	Land	Buildings - non-specialised	Land	Buildings - non-specialised	Total Property	Furniture and equipment	Plant and equipment	Work in Progress	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	93,525,000	163,398,180	93,525,000	163,398,180	256,923,180	2,262,236	12,011,782	1,111,381	272,308,579
Additions	0	1,315,522	0	1,315,522	1,315,522	172,458	2,499,797	2,281,922	6,269,699
Disposals Cost	0	(61,085)	0	(61,085)	(61,085)	(50,000)	(666,138)	0	(777,223)
Depreciation	0	(2,532,738)	0	(2,532,738)	(2,532,738)	(257,228)	(1,580,581)	0	(4,370,547)
Balance at 30 June 2023	93,525,000	162,119,879	93,525,000	162,119,879	255,644,879	2,127,466	12,264,860	3,393,303	273,430,508
Comprises:									
Gross balance amount at 30 June 2023	93,525,000	164,869,068	93,525,000	164,869,068	258,394,068	3,086,960	17,201,667	3,393,303	282,075,998
Accumulated depreciation at 30 June 2023	0	(2,749,189)	0	(2,749,189)	(2,749,189)	(959,494)	(4,936,807)	0	(8,645,490)
Balance at 30 June 2023	93,525,000	162,119,879	93,525,000	162,119,879	255,644,879	2,127,466	12,264,860	3,393,303	273,430,508
Additions	0	1,093,100	0	1,093,100	1,093,100	197,624	3,673,378	8,982,744	13,946,846
Disposals	0	(299,746)	0	(299,746)	(299,746)	0	(1,640,967)	0	(1,940,713)
Depreciation	0	(2,554,399)	0	(2,554,399)	(2,554,399)	(263,035)	(1,352,130)	0	(4,169,564)
Transfers	0	2,709,965	0	2,709,965	2,709,965	0	0	(2,709,965)	0
Balance at 30 June 2024	93,525,000	163,068,799	93,525,000	163,068,799	256,593,799	2,062,055	12,945,141	9,666,082	281,267,077
Comprises:									
Gross balance amount at 30 June 2024	93,525,000	168,367,911	93,525,000	168,367,911	261,892,911	3,284,584	18,237,957	9,666,082	293,081,534
Accumulated depreciation at 30 June 2024	0	(5,299,112)	0	(5,299,112)	(5,299,112)	(1,222,529)	(5,292,816)	0	(11,814,457)
Balance at 30 June 2024	93,525,000	163,068,799	93,525,000	163,068,799	256,593,799	2,062,055	12,945,141	9,666,082	281,267,077

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Land and buildings					
Land	2	Market Approach	Independent registered valuer	June 2022	Selection of Land similar approximate utility
Buildings - non-specialised	2	Depreciated Replacement Cost	Independent valuer and Management valuation	June 2022	Historical cost per square floor area. Consumed benefit/obsolescence of asset.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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 - drainage	Infrastructure - parks	Infrastructure - work in progress	Other infrastructure - coastal and estuary	Other infrastructure - bridges	Other infrastructure - other infrastructure	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	346,510,552	160,347,953	130,603,796	32,865,663	51,410,266	69,184,352	4,762,214	795,684,796
Additions	5,871,829	980,006	1,841,953	5,364,205	408,670	0	0	14,466,663
(Disposals)	(1,104,722)	(351,295)	(1,767,321)	0	(1,126,258)	0	(478,518)	(4,828,114)
Gifted Assets Cost	4,674,504	794,600	879,254	0	0	0	0	6,348,358
Gifted Assets Accumulated Depreciation	(22,465)	0	(196,942)	0	0	0	0	(219,407)
Depreciation	(13,151,101)	(2,765,316)	(12,212,223)	0	(2,501,510)	(883,251)	(203,766)	(31,717,167)
Balance at 30 June 2023	342,778,597	159,005,948	119,148,517	38,229,868	48,191,168	68,301,101	4,079,930	779,735,129
Comprises:								
Gross balance at 30 June 2023	592,720,863	219,952,294	189,208,102	38,229,868	105,579,979	88,325,118	5,125,806	1,239,142,030
Accumulated depreciation at 30 June 2023	(249,942,266)	(60,946,346)	(70,059,585)	0	(57,388,811)	(20,024,017)	(1,045,876)	(459,406,901)
Balance at 30 June 2023	342,778,597	159,005,948	119,148,517	38,229,868	48,191,168	68,301,101	4,079,930	779,735,129
Additions	1,848,388	0	1,042,936	12,005,400	0	0	0	14,896,724
(Disposals)	(2,405,592)	(964,462)	(2,411,307)	0	(482,913)	0	0	(6,264,274)
Gifted Assets Cost	8,225,551	3,534,137	415,692	0	0	0	0	12,175,380
Gifted Assets Accumulated Depreciation	(27,351)	(345,647)	(31,657)	0	0	0	0	(404,655)
Depreciation	(12,824,446)	(2,899,882)	(11,961,163)	0	(2,378,917)	(883,251)	(193,773)	(31,141,432)
Transfers	6,259,598	2,296,050	3,542,130	(12,425,870)	94,425	0	233,667	0
Balance at 30 June 2024	343,854,745	160,626,144	109,745,148	37,809,398	45,423,763	67,417,850	4,119,824	768,996,872
Comprises:								
Gross balance at 30 June 2024	604,641,227	224,700,473	189,181,347	37,809,398	104,825,685	88,325,118	5,359,473	1,254,842,721
Accumulated depreciation at 30 June 2024	(260,786,482)	(64,074,329)	(79,436,199)	0	(59,401,922)	(20,907,268)	(1,239,649)	(485,845,849)
Balance at 30 June 2024	343,854,745	160,626,144	109,745,148	37,809,398	45,423,763	67,417,850	4,119,824	768,996,872

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

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	Depreciated Replacement Cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.
Infrastructure - drainage	3	Depreciated Replacement Cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.
Infrastructure - parks	3	Depreciated Replacement Cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.
Other infrastructure - coastal and estuary	3	Depreciated Replacement Cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.
Other infrastructure - bridges	3	Depreciated Replacement Cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.
Other infrastructure - other infrastructure	3	Depreciated Replacement Cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

CITY OF MANDURAH **NOTES TO AND FORMING PART OF THE FINANCIAL REPORT** **FOR THE YEAR ENDED 30 JUNE 2024**

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 - non-specialised	20 to 110 years
Furniture and equipment	1 to 30 years
Plant and equipment	1 to 35 years
Infrastructure - roads	1 to 115 years
Infrastructure - drainage	1 to 100 years
Infrastructure - parks	1 to 100 years
Infrastructure - coastal and estuary	1 to 100 years
Infrastructure - bridges	60 to 115 years
Infrastructure - other	5 to 100 years
Right of use - plant and equipment	Based on the remaining lease

(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.

	2024	2023
	\$	\$
Plant and equipment	199,314	102,680
Infrastructure	14,550,365	8,027,513
	14,749,679	8,130,193

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

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.
- (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.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

11. LEASES

(a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.

	Note	Right-of-use assets - plant and equipment	Right-of-use assets Total
		\$	\$
Balance at 1 July 2022		433,934	433,934
Lease movement		667,229	667,229
Depreciation		(552,349)	(552,349)
Balance at 30 June 2023		548,814	548,814
Additions		507,877	507,877
Depreciation		(443,210)	(443,210)
Balance at 30 June 2024		613,481	613,481

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

		2024 Actual	2023 Actual
		\$	\$
Depreciation on right-of-use assets		(443,210)	(552,349)
Finance charge on lease liabilities	29(d)	(21,659)	(13,767)
Low-value asset lease payments recognised as expense		(446,631)	(387,402)
Total amount recognised in the statement of comprehensive income		(911,500)	(953,518)
Total cash outflow from leases		(459,981)	(559,121)
(b) Lease Liabilities			
Current		254,514	210,703
Non-current		388,928	363,184
	29(d)	643,442	573,887

Secured liabilities and assets pledged as security

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

MATERIAL ACCOUNTING POLICIES

Leases

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

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

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

Details of individual lease liabilities required by regulations are provided at Note 29(d).

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 under revaluation for details on the material accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the City anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

11. LEASES (Continued)

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

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

Less than 1 year

1 to 2 years

2 to 3 years

3 to 4 years

4 to 5 years

> 5 years

2024 Actual	2023 Actual
\$	\$
1,529,305	1,082,166
1,164,660	1,055,934
1,150,150	1,053,484
1,166,281	1,062,835
1,146,086	1,069,649
12,249,055	12,744,211
18,405,537	18,068,279

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although 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.

Refer to note 12 for details of leased investment property.

MATERIAL ACCOUNTING POLICIES

The City as Lessor

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

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

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

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

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

12. INVESTMENT PROPERTY

Non-current assets - at reportable value

Carrying balance at 1 July

Closing balance at 30 June

Amounts recognised in profit or loss for investment properties

Rental income

Direct operating expenses from property that generated rental income

2024	2023
Actual	Actual
\$	\$
10,683,760	10,683,760
10,683,760	10,683,760
728,438	728,438
(21,849)	(16,966)

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

A management 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.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

13. TRADE AND OTHER PAYABLES

Current

Sundry creditors	
Prepaid rates	
Accrued payroll liabilities	
Bonds and deposits held	
Other payables - receipts in advance	
Other payables - other accrued expenses	
Other payables - retention monies	

2024	2023
\$	\$
6,473,385	8,429,452
5,325,000	4,820,082
1,239,653	1,460,662
4,661,400	4,728,860
0	7,643
51,871	64,448
220,013	276,713
17,971,322	19,787,860

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.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

14. OTHER LIABILITIES

Current

Contract liabilities	253,428	108,453
Capital grant/contributions liabilities	4,812,548	6,547,243
Other Liabilities - Interest Earning Liabilities	920,018	705,954
	5,985,994	7,361,650

Non-current

Capital grant/contributions liabilities	1,215,909	1,215,909
Other Liabilities - Interest Earning Liabilities	3,648,255	3,488,090
	4,864,164	4,703,999

Reconciliation of changes in contract liabilities

Opening balance	108,453	45,000
Additions	253,428	378,967
Revenue from contracts with customers included as a contract liability at the start of the period	(108,453)	(315,514)
	253,428	108,453

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$6281885 (2023: \$7,871,605)

The City expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

Reconciliation of changes in capital grant/contribution liabilities

Opening balance	7,763,152	6,530,034
Additions	2,029,581	6,866,165
Revenue from capital grant/contributions held as a liability at the start of the period	(3,764,276)	(5,633,047)
	6,028,457	7,763,152

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year	4,812,548	6,547,243
1 to 2 years	1,215,909	1,215,909
2 to 3 years	0	0
3 to 4 years	0	0
4 to 5 years	0	0
> 5 years	0	0
	6,028,457	7,763,152

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 25(i)) due to the unobservable inputs, including own credit risk.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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15. BORROWINGS

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		5,317,216	21,204,784	26,522,000	4,361,670	19,202,243	23,563,913
Total secured borrowings	29(a)	5,317,216	21,204,784	26,522,000	4,361,670	19,202,243	23,563,913

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the City of Mandurah.

The City of Mandurah has complied with the financial covenants of its borrowing facilities during the 2024 and 2023 years.

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 hierarchy (see Note 25(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 23.

Details of individual borrowings required by regulations are provided at Note 29(a).

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

16. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Total non-current employee related provisions

Total employee related provisions

	2024	2023
	\$	\$
Annual leave	4,821,053	4,714,952
Long service leave	4,886,946	4,786,776
	9,707,999	9,501,728
Total current employee related provisions	9,707,999	9,501,728
Non-current provisions		
Employee benefit provisions		
Long service leave	790,650	811,107
	790,650	811,107
Total non-current employee related provisions	790,650	811,107
Total employee related provisions	10,498,649	10,312,835

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:

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date

More than 12 months from reporting date

Note	2024	2023
	\$	\$
Less than 12 months after the reporting date	4,821,053	4,714,952
More than 12 months from reporting date	5,677,596	5,597,882
	10,498,649	10,312,834

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

17. OTHER PROVISIONS

	Provision for Workers Compensation	Total
	\$	\$
Opening balance at 1 July 2023		
Current provisions	624,543	624,543
	624,543	624,543
Amounts used	(294,208)	(294,208)
Balance at 30 June 2024	330,335	330,335
Comprises		
Current	330,335	330,335
	330,335	330,335

Other provisions

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

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.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

18. REVALUATION SURPLUS

	2024 Opening Balance	Total Movement on Revaluation	2024 Closing Balance	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	75,390,270	0	75,390,270	75,390,270	0	75,390,270
Revaluation surplus - Buildings - non-specialised	89,853,505	0	89,853,505	89,853,505	0	89,853,505
Revaluation surplus - Furniture and equipment	1,001,625	0	1,001,625	1,001,625	0	1,001,625
Revaluation surplus - Plant and equipment	188,092	0	188,092	188,092	0	188,092
Revaluation surplus - Infrastructure - roads	227,256,653	0	227,256,653	227,256,653	0	227,256,653
Revaluation surplus - Infrastructure - drainage	118,790,040	0	118,790,040	118,790,040	0	118,790,040
Revaluation surplus - Infrastructure - parks	188,952,729	0	188,952,729	188,952,729	0	188,952,729
Revaluation surplus - Other infrastructure - coastal and estuary	42,449,246	0	42,449,246	42,449,246	0	42,449,246
Revaluation surplus - Other infrastructure - bridges	24,230,622	0	24,230,622	24,230,622	0	24,230,622
Revaluation surplus - Other infrastructure - cultural	17,691,148	0	17,691,148	17,691,148	0	17,691,148
	785,803,930	0	785,803,930	785,803,930	0	785,803,930

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

19. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	Note	2024 Actual \$	2023 Actual \$
Cash and cash equivalents	3	74,477,069	69,919,904
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	70,135,679	52,686,514
- Financial assets at amortised cost	4	6,512,395	12,357,618
		76,648,074	65,044,132
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	30	69,472,383	62,819,360
Contract liabilities	14	253,428	0
Capital grant liabilities	14	4,812,548	0
Unspent loans	29(c)	2,109,715	2,224,772
Total restricted financial assets		76,648,074	65,044,132

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

Net result		1,325,592	(9,197,014)
Non-cash items:			
Adjustments to fair value of financial assets at fair value through profit or loss		251,584	9,586
Depreciation/amortisation		35,755,740	36,638,351
(Profit)/loss on sale of asset		7,057,737	4,524,403
Impairment of plant and equipment		0	0
Assets received for substantially less than fair value		(11,770,725)	(6,128,951)
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		(5,558,856)	998,102
(Increase)/decrease in other assets		30,882	(617,750)
(Increase)/decrease in inventories		(143,059)	707,924
Increase/(decrease) in trade and other payables		(1,816,538)	2,344,584
Increase/(decrease) in employee related provisions		185,814	818,767
Increase/(decrease) in other provisions		(294,208)	(46,904)
Increase/(decrease) in other liabilities		(1,215,491)	1,296,571
Capital grants, subsidies and contributions		(12,181,402)	(8,297,216)
Net cash provided by/(used in) operating activities		11,627,070	23,050,453

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank overdraft limit	0	0
Bank overdraft at balance date	0	0
Credit card limit	200,000	200,000
Credit card balance at balance date	(39,971)	(43,196)
Total amount of credit unused	160,029	156,804

Loan facilities

Loan facilities - current	5,317,216	4,925,859
Loan facilities - non-current	21,204,784	18,638,054
Total facilities in use at balance date	26,522,000	23,563,913
Unused loan facilities at balance date	2,109,715	2,224,772

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

20. CONTINGENT LIABILITIES

The City has no identified contingent liabilities at the reporting date.

21. CAPITAL COMMITMENTS

	2024	2023
	\$	\$
Contracted for:		
- capital expenditure projects	17,023,816	11,187,623
- plant & equipment purchases	2,300,720	1,368,006
	19,324,536	12,555,629
Payable:		
- not later than one year	19,324,536	12,555,629

The capital expenditure projects outstanding at the end of the current reporting period represent the renovation and improvement of the City's Parks, Reserves, Eastern Foreshore, Dawesville Community Centre and Fleet Vehicles (the prior year commitment was mainly for renovation and improvement of the City's Parks, Reserves, MARC Roof and Fleet Vehicles).

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

22. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2024 Actual	2024 Budget	2023 Actual
	\$	\$	\$
Mayor's annual allowance	91,997	91,997	91,997
Mayor's meeting attendance fees	49,435	49,435	48,704
Mayor's other expenses	2,458	11,132	907
Mayor's annual allowance for ICT expenses	3,500	3,500	3,500
	147,390	156,064	145,108
Deputy Mayor's annual allowance	22,999	22,999	22,999
Deputy Mayor's meeting attendance fees	32,960	32,960	32,470
Deputy Mayor's other expenses	1,730	6,595	2,299
Deputy Mayor's annual allowance for ICT expenses	3,500	3,500	3,500
Deputy Mayor's travel and accommodation expenses	2,394	0	0
	63,583	66,054	61,268
All other council member's meeting attendance fees	362,830	362,788	353,964
All other council member's other expenses	19,596	67,740	0
All other council member's annual allowance for ICT expenses	38,500	38,500	38,500
All other council member's travel and accommodation expenses	3,948	0	5,614
	424,874	469,028	398,078
22(b)	635,847	691,146	604,454

(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	2,502,187	2,634,802
Post-employment benefits	345,682	384,040
Employee - other long-term benefits	65,419	67,601
Employee - termination benefits	232,562	96,168
Council member costs	635,847	604,454
22(a)	3,781,697	3,787,065

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.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

22. RELATED PARTY TRANSACTIONS

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.

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

	2024 Actual \$	2023 Actual \$
Purchase of goods and services	913,851	1,194,184
Payment of council member costs (Refer to Note 22(a))	635,847	604,454

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 and are detailed in Notes 22(a) and 22(b).

ii. Other Related Parties

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

iii. Entities subject to significant influence by the City

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

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

23. FINANCIAL RISK MANAGEMENT

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

Risk	Exposure arising from	Measurement	Management
Market risk - interest 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
	%	\$	\$	\$	\$
2024					
Cash and cash equivalents	4.32%	74,477,069	44,334,660	30,142,409	0
Financial assets at amortised cost - term deposits	5.08%	6,512,395	6,512,395	0	0
2023					
Cash and cash equivalents	3.99%	69,919,904	38,475,282	31,444,622	0
Financial assets at amortised cost - term deposits	4.62%	12,357,618	12,357,618	0	0

Sensitivity

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

	2024	2023
	\$	\$
Impact of a 1% movement in interest rates on profit or loss and equity*	301,424	314,446

* 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 29(a).

CITY OF MANDURAH
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23. 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 2023 or 1 July 2024 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of users to settle the receivables.

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

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2024					
Trade and other receivables					
Expected credit loss	0.00%	25.57%	21.13%	21.93%	
Gross carrying amount	1,169,395	49,917	41,628	885,038	2,145,978
Loss allowance	0	12,761	8,798	194,052	215,611
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	0	0	0	5,348,406	5,348,406
Loss allowance	0	0	0	0	0
30 June 2023					
Trade and other receivables					
Expected credit loss	0.00%	20.13%	5.86%	17.48%	
Gross carrying amount	434,916	82,887	131,468	964,679	1,613,951
Loss allowance	0	16,688	7,700	168,581	192,969
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	160,172	148,790	144,561	3,255,134	3,708,657
Loss allowance	0	0	0	0	0

CITY OF MANDURAH
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23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

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

	Rates receivables		Trade and other receivables		Contract Assets	
	2024	2023	2024	2023	2024	2023
	Actual	Actual	Actual	Actual	Actual	Actual
	\$	\$	\$	\$	\$	\$
Opening loss allowance as at 1 July	0	0	192,969	210,870	0	0
Increase in loss allowance recognised in profit or loss during the year	0	0	62,195	113,447	0	0
Receivables written off during the year as uncollectible	0	0	(39,553)	(131,348)	0	0
Closing loss allowance at 30 June	0	0	215,611	192,969	0	0

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.

**CITY OF MANDURAH
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FOR THE YEAR ENDED 30 JUNE 2024**

23. 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 19(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
2024	\$	\$	\$	\$	\$
Trade and other payables	17,971,322	0	0	17,971,322	17,970,322
Borrowings	200,440	9,383,784	16,937,776	26,522,000	26,522,000
Interest bearing liabilities	1,338,806	4,409,740	0	5,748,546	4,568,273
Lease liabilities	254,514	388,928	0	643,442	643,442
	19,765,082	14,182,452	16,937,776	50,885,310	49,704,037
2023					
Trade and other payables	19,787,860	0	0	19,787,860	19,787,860
Borrowings	190,931	7,406,002	15,966,980	23,563,913	23,563,913
Interest bearing liabilities	1,049,378	3,709,962	629,019	5,388,359	4,194,044
Lease liabilities	210,703	363,184	0	573,887	573,887
	21,238,872	11,479,148	16,595,999	49,314,019	48,119,704

**CITY OF MANDURAH
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24. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

No events occurred after balance sheet date.

**CITY OF MANDURAH
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25. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the City's operational cycle. In the case of liabilities where the City does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the City's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the City applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

The City contributes to a number of Superannuation Funds on behalf of employees. 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.

**CITY OF MANDURAH
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FOR THE YEAR ENDED 30 JUNE 2024**

26. 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.

Operation of senior citizen's centre, youth centre and assistance to various community and voluntary services associated with families, children, aged and disabled.

Community amenities

To provide services required by the community.

Rubbish collection services, recycling services, operation of transfer station, cemetery services, administration of town planning scheme and protection of the environment.

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 wellbeing.

Marketing & promotion of tourism, visitor centres, economic development, implementation of building and development controls.

Other property and services

To monitor and control operating accounts.

Private works, administration and public works overheads, works depots and council plant operations.

CITY OF MANDURAH
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26. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions

	2024 Actual \$	2023 Actual \$
Governance	0	153
General purpose funding	98,666,244	92,737,982
Law, order, public safety	585,519	682,314
Health	253,775	227,729
Education and welfare	504,983	455,796
Community amenities	19,413,322	18,521,160
Recreation and culture	7,562,877	7,143,967
Transport	3,169,280	1,823,342
Economic services	2,789,339	2,560,543
Other property and services	669,469	430,787
	133,614,808	124,583,773

Grants, subsidies and contributions and capital grants, subsidies and contributions

General purpose funding	3,950,975	4,934,629
Law, order, public safety	137,887	105,334
Health	257,289	261,702
Education and welfare	77,286	41,550
Community amenities	5,464	9,785
Recreation and culture	7,003,182	3,185,715
Transport	5,752,730	4,145,885
Economic services	2,349,913	740,802
Other property and services	12,082,087	6,289,147
	31,616,813	19,714,549

Total Income

165,231,621 144,298,322

Expenses

Governance	(6,018,975)	(5,202,841)
General purpose funding	(1,824,804)	(2,979,784)
Law, order, public safety	(3,889,795)	(3,937,261)
Health	(2,187,647)	(2,364,956)
Education and welfare	(4,764,563)	(4,523,292)
Community amenities	(24,960,642)	(23,180,144)
Recreation and culture	(57,268,763)	(53,440,948)
Transport	(33,266,755)	(31,047,320)
Economic services	(5,780,269)	(5,452,832)
Other property and services	(23,943,816)	(21,365,958)
Total expenses	(163,906,029)	(153,495,336)

Net result for the period

1,325,592 (9,197,014)

(c) Total Assets

Governance	12,298,830	11,478,624
General purpose funding	5,493,925	3,562,120
Law, order, public safety	12,219,894	12,432,521
Health	2,100	2,521
Education and welfare	5,362,158	5,410,593
Community amenities	3,298,995	3,982,527
Recreation and culture	372,514,578	414,252,633
Transport	606,481,767	604,575,163
Economic services	101,436,263	101,506,186
Other property and services	1,058,481	993,814
Unallocated	39,316,206	73,689
	1,159,483,197	1,158,270,391

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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27. RATING INFORMATION

(a) General Rates

RATE TYPE		Rate in	Number	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2022/23
Rate Description	Basis of valuation	\$	of Properties	Actual Rateable Value*	Actual Rate Revenue	Actual Interim Rates	Actual Total Revenue	Budget Rate Revenue	Budget Interim Rate	Budget Total Revenue	Actual Total Revenue
		\$		\$	\$	\$	\$	\$	\$	\$	\$
Residential Improved	Gross rental valuation	0.08624	37,067	720,262,798	62,115,460	1,091,374	63,206,834	55,174,265	626,580	55,800,845	55,977,844
Residential Vacant	Gross rental valuation	0.16535	1,572	22,903,485	3,787,093	(585,060)	3,202,033	3,862,837	0	3,862,837	3,620,071
Business Improved	Gross rental valuation	0.09410	1,030	164,946,484	15,521,464	91,084	15,612,548	14,517,138	0	14,517,138	14,653,308
Business Vacant	Gross rental valuation	0.17248	108	3,113,760	537,062	2,175	539,237	576,395	0	576,395	545,683
Urban Development	Gross rental valuation	0.15374	10	1,644,200	252,779	263,788	516,567	140,801	0	140,801	253,423
Total general rates			39,787	912,870,727	82,213,858	863,361	83,077,219	74,271,436	626,580	74,898,016	75,050,329
Minimum Payment		\$									
Residential Improved	Gross rental valuation	1,236	5,763	73,834,811	7,123,068	0	7,123,068	9,758,552	0	9,758,552	9,637,340
Residential Vacant	Gross rental valuation	1,023	1,973	8,845,952	2,018,379	0	2,018,379	1,668,225	0	1,668,225	1,863,288
Business Improved	Gross rental valuation	1,236	423	3,226,743	522,828	0	522,828	439,394	0	439,394	434,291
Business Vacant	Gross rental valuation	1,236	11	54,250	13,596	0	13,596	21,204	0	21,204	10,802
Total minimum payments			8,170	85,961,756	9,677,871	0	9,677,871	11,887,375	0	11,887,375	11,945,721
Total general rates and minimum payments			47,957	998,832,483	91,891,729	863,361	92,755,090	86,158,811	626,580	86,785,391	86,996,050
Specified Area Rates		Rate in \$									
Waterside Canal Frontage		0.00000	317	7,561,460	0	0	0	0	0	0	0
Mandurah Ocean Marina		0.01170	889	25,824,391	302,146	470	302,616	304,388	0	304,388	304,820
Mandurah Quay		0.00425	406	7,967,130	33,861	92	33,953	15,965	0	15,965	15,983
Port Bouvard Eastport Canals		0.00130	428	10,683,320	13,889	242	14,131	13,005	0	13,005	13,210
Port Bouvard Northport Canals		0.00220	320	7,189,810	15,818	37	15,855	23,088	0	23,088	22,954
Port Mandurah Canals		0.00348	885	23,229,595	80,840	264	81,104	79,569	0	79,569	79,551
Mariners Cove		0.00100	445	11,466,780	11,467	228	11,695	0	0	0	0
Total amount raised from rates (excluding general rates)			3,690	93,922,486	458,021	1,333	459,354	436,015	0	436,015	436,518
Concessions							(49,775)			(73,101)	(68,587)
Total Rates							93,164,669			87,148,305	87,363,981
Rate instalment interest							389,549			476,220	400,109
Rate overdue interest							323,746			280,000	318,733

The rate revenue was recognised from the rate record as soon as practicable after the City resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

*Rateable Value at time of raising of rate.

CITY OF MANDURAH
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28. DETERMINATION OF SURPLUS OR DEFICIT

		2023/24 (30 June 2024 Carried Forward)	2023/24 Budget (30 June 2024 Carried Forward)	2022/23 (30 June 2023 Carried Forward)
	Note	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals		(188,569)	0	(134,365)
Less: Non-cash movement in assets		(1,490,669)	0	(703,062)
Less: Movement in liabilities associated with restricted cash		0	785,190	0
Less: Fair value adjustments to financial assets at fair value through profit or loss		251,584	0	9,586
Add: Loss on disposal of assets		7,246,306	0	4,658,768
Add: Impairment of Plant and Equipment	8(a)	0	0	0
Add: Depreciation		35,755,740	33,084,683	36,638,351
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		(114,428)	0	(25,354)
Employee benefit provisions		79,713	0	184,335
Liabilities		330,421	0	61,284
Other liabilities		381,891	0	172,662
Contract liabilities		144,975	0	63,453
Non-cash amounts excluded from operating activities		42,396,964	33,869,873	40,925,658
(b) Non-cash amounts excluded from investing activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to investing activities				
Movement in non-current capital grant/contribution liability		0	500,000	0
Movement in current unspent capital grants associated with restricted cash		(1,734,695)	0	1,233,118
Infrastructure received for substantially less than fair value	9(a)	(11,770,725)	0	(6,128,951)
Non-cash amounts excluded from investing activities		(13,505,420)	500,000	(4,895,833)
(c) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	30	(69,472,383)	(50,429,303)	(62,819,360)
Less: Financial assets at amortised cost - self supporting loans	4(a)	(10,000)	0	(46,142)
Less: Inventory		(445,000)	0	(445,000)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	15	5,317,216	4,709,990	4,361,670
- Unspent portion of borrowings		(2,109,715)	(310,134)	(2,224,772)
- Current portion of contract liability held in reserve		5,065,976	1,115,424	6,655,696
- Current portion of interest bearing liabilities		920,018	0	705,954
- Current portion of lease liabilities	11(b)	254,514	1,034,492	210,703
- Employee benefit provisions		4,886,946	5,020,443	4,786,776
Total adjustments to net current assets		(55,592,428)	(38,859,088)	(48,814,475)
Net current assets used in the Statement of Financial Activity				
Total current assets		95,914,005	75,093,554	91,681,600
Less: Total current liabilities		(39,567,380)	(36,724,934)	(41,848,154)
Less: Total adjustments to net current assets		(55,592,428)	(38,859,088)	(48,814,475)
Surplus or deficit after imposition of general rates		754,197	(490,468)	1,018,971

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

29. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal		Principal		Principal		Principal at 30 June 2024	Principal		Principal	
		Principal at 1 July 2022	New Loans During 2022-23	Repayments During 2022-23	Principal at 30 June 2023	New Loans During 2023-24	Repayments During 2023-24		Principal at 1 July 2023	New Loans During 2023-24	Repayments During 2023-24	Principal at 30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
IT Communications Equipment [318(i)]		30,606	0	(18,507)	12,099	0	(12,099)	0	10,648	0	(11,937)	(1,289)
Rushton Park Redevelopment [318(ii)]		147,376	0	(93,855)	53,521	0	(53,521)	0	54,001	0	(57,475)	(3,474)
Meadow Springs Recreation Facility [318(iii)]		110,060	0	(70,502)	39,558	0	(39,558)	0	40,564	0	(42,207)	(1,643)
Drainage [318(iv)]		37,317	0	(23,354)	13,963	0	(13,963)	0	13,437	0	(15,268)	(1,831)
Road Construction [318(v)]		369,384	0	(234,418)	134,966	0	(134,966)	0	134,877	0	(136,904)	(2,027)
Falcon Bay Seawall [351]		167,938	0	(36,179)	131,759	0	(36,078)	95,681	130,471	0	(38,537)	91,934
Halls Head Ablution Block [350]		66,863	0	(14,422)	52,441	0	(14,383)	38,058	51,922	0	(15,369)	36,553
Waste Water Reuse [349]		100,257	0	(21,647)	78,610	0	(21,590)	57,020	77,837	0	(23,062)	54,775
MPAC Forecourt [348]		83,566	0	(18,035)	65,531	0	(17,986)	47,545	64,886	0	(19,215)	45,671
MARC Carpark [347]		200,492	0	(43,306)	157,186	0	(43,193)	113,993	155,653	0	(46,123)	109,530
Road Construction [346]		263,878	0	(57,015)	206,863	0	(56,866)	149,997	204,848	0	(60,718)	144,130
MARC Stage 2 [345]		806,208	0	(205,600)	600,608	0	(188,188)	412,420	598,193	0	(198,343)	399,850
Mandurah Football & Sporting Club [324]		1,703	0	(1,703)	0	0	0	0	0	0	0	0
Mandurah Rugby Club [325]		158	0	(158)	0	0	0	0	0	0	0	0
Ablutions - Netball Centre [329(i)]		4	0	(4)	0	0	0	0	0	0	0	0
Road Construction [329(ii)]		9	0	(9)	0	0	0	0	0	0	0	0
Drainage Construction [329(iii)]		3	0	(3)	0	0	0	0	0	0	0	0
Peelwood Oval - Parking [329(iv)]		1	0	(1)	0	0	0	0	0	0	0	0
Parks Construction [329(v)]		4	0	(4)	0	0	0	0	0	0	0	0
Path Construction [329(vi)]		1	0	(1)	0	0	0	0	0	0	0	0
IT Equipment [329(vii)]		1	0	(1)	0	0	0	0	0	0	0	0
Street Lighting [329(viii)]		3	0	(3)	0	0	0	0	0	0	0	0
Land Purchase [330]		3	0	(3)	0	0	0	0	0	0	0	0
Bowling Club Relocation [326]		13	0	(13)	0	0	0	0	0	0	0	0
Parks - Falcon Bay Reserve [333(i)]		22,699	0	(22,699)	0	0	0	0	0	0	0	0
Road Construction [333(ii)]		103,407	0	(103,407)	0	0	0	0	0	0	0	0
Waste Trailers and Dolly [336]		123,407	0	(58,252)	65,155	0	(60,640)	4,515	63,178	0	(61,341)	1,837
New Pedestrian Bridge Construction [335]		243,718	0	(117,943)	125,775	0	(122,749)	3,026	124,010	0	(123,259)	751
MARC Redevelopment [338]		431,781	0	(166,812)	264,969	0	(162,049)	102,920	264,426	0	(163,742)	100,684
New Road Construction [339]		313,715	0	(109,366)	204,349	0	(114,371)	89,978	202,134	0	(116,617)	85,517
WMC Tims Thicket [343]		67,049	0	(14,936)	52,113	0	(14,960)	37,153	51,194	0	(15,895)	35,299
MARC Redevelopment Stage 2 [341]		823,803	0	(226,829)	596,974	0	(204,920)	392,054	596,229	0	(214,597)	381,632
New Road Construction [342]		425,086	0	(104,830)	320,256	0	(101,175)	219,081	317,132	0	(106,764)	210,368
MARC Redevelopment Stage 1 [340]		334,858	0	(77,677)	257,181	0	(77,926)	179,255	254,675	0	(82,535)	172,140
Eastern Foreshore Wall [344]		541,704	0	(136,330)	405,374	0	(131,541)	273,833	401,422	0	(138,615)	262,807
Halls Head Bowling Club upgrade [331]		235,855	0	(33,738)	202,117	0	(32,544)	169,573	199,514	0	(36,485)	163,029
Mandurah Marina [352]		132,128	0	(18,576)	113,552	0	(17,897)	95,655	111,888	0	(20,109)	91,779
MARC Solar Plan [353]		132,135	0	(18,576)	113,559	0	(17,896)	95,663	111,895	0	(20,108)	91,787
MARC Carpark [354]		198,193	0	(27,867)	170,326	0	(26,846)	143,480	167,836	0	(30,157)	137,679
Novara Foreshore Development [355]		264,429	0	(36,833)	227,596	0	(41,444)	186,152	224,090	0	(40,210)	183,880

Falcon Bay Foreshore Upgrades [356]	264,225	0	(37,165)	227,060	0	(35,824)	191,236	223,748	0	(40,218)	183,530
Mandurah Foreshore Boardwalk Renewal [35]	296,245	0	(41,852)	254,393	0	(42,111)	212,282	250,797	0	(45,269)	205,528
Mandjar Square Development [358]	328,933	0	(48,291)	280,642	0	(47,401)	233,241	277,553	0	(50,313)	227,240
New Road Construction [359]	864,540	0	(140,576)	723,964	0	(134,613)	589,351	717,010	0	(145,037)	571,973
Lakelands DOS [360]	1,713,179	0	(325,482)	1,387,697	0	(267,295)	1,120,402	1,243,016	0	(286,902)	956,114
Smoke Bush Retreat Footpath [361]	66,065	0	(9,290)	56,775	0	(8,947)	47,828	55,942	0	(10,061)	45,881
New Road Construction 2018/19	1,172,269	0	(146,015)	1,026,254	0	(124,360)	901,894	1,009,656	0	(151,770)	857,886
Mandjar Square Stage 3 and 4	708,669	0	(87,839)	620,830	0	(75,433)	545,397	269,649	0	(92,047)	177,602
Falcon Seawall	367,421	0	(38,978)	328,443	0	(36,704)	291,739	662,938	0	(45,597)	617,341
New Boardwalks 18/19	369,640	0	(38,878)	330,762	0	(36,737)	294,025	323,760	0	(45,513)	278,247
Civic Building - Tuckey Room Extension	369,237	0	(38,894)	330,343	0	(36,761)	293,582	323,385	0	(45,537)	277,848
Novara Foreshore Stage 3	148,124	0	(15,533)	132,591	0	(14,768)	117,823	129,754	0	(18,201)	111,553
Pinjarra Road Carpark	148,124	0	(15,533)	132,591	0	(14,768)	117,823	129,754	0	(18,201)	111,553
Coodanup Drive - Road Rehabilitation	74,083	0	(7,762)	66,321	0	(7,459)	58,862	64,905	0	(9,100)	55,805
South Harbour Upgrade	189,552	0	(20,228)	169,324	0	(16,744)	152,580	167,292	0	(21,927)	145,365
Falcon Skate Park Upgrade	96,801	0	(10,677)	86,124	0	(10,090)	76,034	85,599	0	(11,511)	74,088
Falcon Bay Foreshore Stage 3 of 4	247,218	0	(28,203)	219,015	0	(31,750)	187,265	216,974	0	(28,600)	188,374
New Road Construction 2019/20	703,305	0	(99,180)	604,125	0	(104,899)	499,226	603,486	0	(87,048)	516,438
Mandjar Square Final Stage	247,205	0	(28,203)	219,002	0	(30,617)	188,385	216,962	0	(28,601)	188,361
Halls Head Recycled Water 2019/20	164,810	0	(17,933)	146,877	0	(14,307)	132,570	145,227	0	(19,067)	126,160
Westbury Way North side POS Stage 3	164,824	0	(17,933)	146,891	0	(14,305)	132,586	145,240	0	(19,067)	126,173
Smart Street Mall Upgrade 2019/20	401,335	0	(51,182)	350,153	0	(57,113)	293,040	349,381	0	(48,014)	301,367
Smart Street Mall 2020/21	1,004,804	0	(99,371)	905,433	0	(105,466)	799,967	890,714	0	(102,559)	788,155
New Roads 2020/21	543,876	0	(61,919)	481,957	0	(61,623)	420,334	477,765	0	(61,915)	415,850
Enclosed Dog Park	18,466	0	(1,401)	17,065	0	(1,244)	15,821	16,746	0	(1,876)	14,870
Falcon Bay Upgrade - Stage 4 of 5	256,387	0	(24,907)	231,480	0	(29,175)	202,305	228,998	0	(26,026)	202,972
Novara Foreshore Stage 4	91,576	0	(7,026)	84,550	0	(7,784)	76,766	83,035	0	(9,290)	73,745
Bortolo Reserve - Shared Use Parking and Fii	274,702	0	(26,314)	248,388	0	(31,271)	217,117	245,605	0	(27,894)	217,711
South Harbour Paving Upgrade Stage 2	45,794	0	(3,508)	42,286	0	(3,373)	38,913	41,523	0	(4,645)	36,878
Eastern/ Western Foreshore 2020/21	1,031,140	0	(118,389)	912,751	0	(120,004)	792,747	905,557	0	(106,458)	799,099
Falcon Skate Park Upgrade 2020/21	69,102	0	(6,025)	63,077	0	(5,022)	58,055	62,360	0	(7,018)	55,342
Ablutions 2020/21 & 2021/22 (consolidation of	250,051	0	(21,194)	228,857	0	(25,755)	203,102	450,064	0	(22,015)	428,049
Eastern/ Western Foreshore 2021/22	1,534,700	0	(156,899)	1,377,801	0	(159,732)	1,218,069	1,362,224	0	(135,130)	1,227,094
Smart Street Mall 2021/22	630,568	0	(62,443)	568,125	0	(65,422)	502,703	561,727	0	(55,516)	506,211
Enclosed Dog Park 2021/22	179,886	0	(14,157)	165,729	0	(18,599)	147,130	163,491	0	(15,838)	147,653
Novara Foreshore Stage 4 2021/22	230,047	0	(20,002)	210,045	0	(23,828)	186,217	207,711	0	(20,254)	187,457
Falcon Bay Upgrade - Stage 4 of 5 2021/22	71,455	0	(5,267)	66,188	0	(7,295)	58,893	65,534	0	(6,291)	59,243
Parks and Reserves Upgrades 2021/22	495,101	0	(48,318)	446,783	0	(51,216)	395,567	441,518	0	(43,590)	397,928
Mandurah Library Re Roofing Project	115,023	0	(8,759)	106,264	0	(12,070)	94,194	104,749	0	(9,779)	94,970
Carryover Roads 2020/21	500,102	0	(43,022)	457,080	0	(51,509)	405,571	0	0	(44,030)	(44,030)
Roads 2021/22	250,051	0	(20,437)	229,614	0	(25,305)	204,309	228,735	0	(22,015)	206,720
Carparks 2021/22	165,673	0	(13,239)	152,434	0	(17,244)	135,190	151,544	0	(14,586)	136,958
Cambria Island Abutment Wall	58,989	0	(4,040)	54,949	0	(6,351)	48,598	54,133	0	(5,194)	48,939
Mandurah Ocean Marina Chalets Refurbishment	150,031	0	(12,320)	137,711	0	(15,821)	121,890	135,995	0	(12,755)	123,240
Bortolo Reserve Fire Track Water Infrastructure	0	40,000	21	40,021	0	(2,830)	37,191	40,000	0	(4,747)	35,253
Falcon Reserve Activation Plan Stage 3	0	400,000	211	400,211	0	(51,388)	348,823	400,000	0	(47,465)	352,535
Pleasant Grove Foreshore	0	59,000	31	59,031	0	(7,408)	51,623	59,000	0	(7,001)	51,999
Kangaroo Paw Park	0	307,408	162	307,570	0	(39,016)	268,554	307,408	0	(36,478)	270,930
Falcon Bay Stage 5 of 5	0	145,000	76	145,076	0	(18,480)	126,596	145,000	0	(17,206)	127,794
2022/23 South Harbour Upgrades	0	102,000	54	102,054	0	(13,027)	89,027	102,000	0	(12,104)	89,896
Bruce Cresswell Reserve	0	196,000	103	196,103	0	(24,934)	171,169	196,000	0	(23,258)	172,742
Seascapes Boardwalk	0	200,000	105	200,105	0	(25,611)	174,494	200,000	0	(23,733)	176,267
Mandurah Community Museum Roof and Gull	0	130,000	68	130,068	0	(16,676)	113,392	130,000	0	(15,426)	114,574

Stage 2 of Upgrades to Peelwood Reserve	0	0	0	0	0	0	0	320,244	0	0	320,244
Smart Street Mall Upgrade	0	58,717	31	58,748	0	(7,392)	51,356	58,717	0	(6,968)	51,749
2022/23 Parks and Reserves Upgrades	0	390,000	205	390,205	0	(50,030)	340,175	390,000	0	(46,279)	343,721
SP Halls Head PSP	0	200,000	105	200,105	0	(25,609)	174,496	200,000	0	(23,733)	176,267
RC Peel Street	0	111,000	58	111,058	0	(14,138)	96,920	111,000	0	(13,172)	97,828
Senior Citizens Carpark	0	12,000	6	12,006	0	(852)	11,154	12,000	0	(1,424)	10,576
Torcello Mews Canal PAW Renewal	0	100,000	54	100,054	0	(12,723)	87,331	100,000	0	(11,866)	88,134
MARC Carpark Additional and overflow	0	0	0	0	0	0	0	45,742	0	0	45,742
Halls Head Parade Car Park Stage 2a	0	50,000	26	50,026	0	(4,683)	45,343	50,000	0	(11,535)	38,465
RC Pinjarra Road Stage 4	0	500,000	263	500,263	0	(63,800)	436,463	500,000	0	(59,332)	440,668
Cambria Island Abutment Walls Repair	0	268,397	141	268,538	0	(34,592)	233,946	268,397	0	(31,849)	236,548
RC Pinjarra Road Stage 3	0	500,000	263	500,263	0	(63,813)	436,450	500,000	0	(59,332)	440,668
Halls Head Pde Beach Central CP Stage 2	0	97,210	51	97,261	0	(12,055)	85,206	97,210	0	(5,933)	91,277
Building Renewal & Upgrades	0	0	0	0	1,408,979	0	1,408,979	0	750,000	0	750,000
Parks and Reserves Upgrades	0	0	0	0	3,440,409	0	3,440,409	0	1,800,000	0	1,800,000
Roads & Drainage Program	0	0	0	0	2,365,222	0	2,365,222	0	2,550,000	0	2,550,000
2022/23 Capital Carryovers	0	0	0	0	0	0	0	0	2,342,854	0	2,342,854
Total	23,853,143	3,866,732	(4,155,961)	23,563,914	7,214,610	(4,256,521)	26,522,003	23,351,434	7,442,854	(4,316,708)	26,477,580

Borrowing Finance Cost Payments

Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023
IT Communications Equipment [318(i)]	3	Westpac	5.68%	19/06/2025	\$ (196)	\$ (153)	\$ (334)
Rushton Park Redevelopment [318(ii)]	3	Westpac	5.68%	19/06/2025	(1,029)	(735)	(1,479)
Meadow Springs Recreation Facility [318(iii)]	3	Westpac	5.68%	19/06/2025	(784)	(540)	(1,093)
Drainage [318(iv)]	3	Westpac	5.68%	19/06/2025	(245)	(195)	(386)
Road Construction [318(v)]	3	Westpac	5.68%	19/06/2025	(2,647)	(1,752)	(3,730)
Falcon Bay Seawall [351]	6	Westpac	5.74%	19/06/2027	(6,739)	(4,291)	(6,637)
Halls Head Ablution Block [350]	7	Westpac	5.74%	19/06/2027	(2,681)	(1,707)	(2,642)
Waste Water Reuse [349]	8	Westpac	5.74%	16/06/2027	(4,018)	(2,558)	(3,961)
MPAC Forecourt [348]	9	Westpac	5.74%	19/06/2027	(3,350)	(2,133)	(3,302)
MARC Carpark [347]	10	Westpac	5.74%	19/06/2027	(8,035)	(5,117)	(7,921)
Road Construction [346]	11	Westpac	5.74%	16/06/2027	(10,573)	(6,734)	(10,425)
MARC Stage 2 [345]	12	Westpac	5.74%	19/06/2027	(30,047)	(19,901)	(12,631)
Parks - Falcon Bay Reserve [333(i)]	18	Westpac	0.00%	19/06/2023	0	0	(453)
Road Construction [333(ii)]	18	Westpac	0.00%	19/06/2023	0	0	(2,064)
Waste Trailers and Dolly [336]	19	Westpac	6.09%	19/06/2024	(2,060)	(1,371)	(4,447)
New Pedestrian Bridge Construction [335]	20	Westpac	6.09%	19/06/2024	(3,931)	(2,545)	(8,738)
MARC Redevelopment [338]	21	Westpac	6.21%	19/06/2025	(9,239)	(7,558)	(4,477)
New Road Construction [339]	22	Westpac	6.21%	16/06/2025	(7,634)	(5,615)	(12,638)
WMC Tims Thicket [343]	23	Westpac	5.74%	16/06/2026	(2,607)	(1,685)	(2,633)
MARC Redevelopment Stage 2 [341]	24	Westpac	5.74%	19/06/2026	(29,357)	(19,691)	(7,445)
New Road Construction [342]	25	Westpac	5.74%	16/06/2026	(15,957)	(10,380)	(12,301)
MARC Redevelopment Stage 1 [340]	26	Westpac	5.74%	19/06/2026	(12,855)	(8,257)	(13,104)
Eastern Foreshore Wall [344]	27	Westpac	5.74%	19/06/2026	(20,150)	(13,089)	(15,364)
Halls Head Bowling Club upgrade [331]	28	Westpac	5.74%	19/06/2028	(10,907)	(6,979)	(9,715)
Mandurah Marina [352]	29	Westpac	5.74%	16/06/2028	(6,128)	(3,927)	(5,447)
MARC Solar Plan [353]	30	Westpac	5.74%	19/06/2028	(6,129)	(3,928)	(5,448)
MARC Carpark [354]	31	Westpac	5.74%	16/06/2028	(9,192)	(5,891)	(8,171)
Novara Foreshore Development [355]	32	Westpac	5.74%	19/05/2028	(6,616)	(7,862)	(11,228)
Falcon Bay Foreshore Upgrades [356]	33	Westpac	5.74%	16/06/2028	(12,234)	(7,854)	(10,893)
Mandurah Foreshore Boardwalk Renewal [35]	34	Westpac	5.74%	16/05/2028	(11,950)	(8,803)	(12,211)

Mandjar Square Development [358]	35	Westpac	5.74%	19/06/2028	(12,671)	(9,771)	(11,782)
New Road Construction [359]	36	Westpac	5.74%	19/06/2028	(35,405)	(24,991)	(29,441)
Lakelands DOS [360]	37	Westpac	5.74%	16/06/2028	(69,148)	(49,554)	(10,963)
Smoke Bush Retreat Footpath [361]	38	Westpac	5.74%	19/06/2028	(3,064)	(1,963)	(2,724)
New Road Construction 2018/19	39	Westpac	5.68%	19/06/2029	(56,592)	(29,190)	(34,933)
Mandjar Square Stage 3 and 4	40	Westpac	5.68%	19/06/2029	(34,234)	(17,633)	(21,830)
Falcon Seawall	41	Westpac	5.68%	16/06/2029	(18,122)	(9,243)	(15,848)
New Boardwalks 18/19	42	Westpac	5.68%	19/06/2029	(18,091)	(9,327)	(15,949)
Civic Building - Tuckey Room Extension	43	Westpac	5.68%	19/06/2029	(18,067)	(9,303)	(15,931)
Novara Foreshore Stage 3	44	Westpac	5.68%	16/06/2029	(7,155)	(3,735)	(6,392)
Pinjarra Road Carpark	45	Westpac	5.68%	16/06/2029	(7,155)	(3,735)	(6,392)
Coodanup Drive - Road Rehabilitation	46	Westpac	5.68%	19/06/2029	(3,498)	(1,868)	(3,197)
South Harbour Upgrade	47	Westpac	5.68%	19/06/2030	(9,126)	(4,845)	(5,644)
Falcon Skate Park Upgrade	48	Westpac	5.68%	16/06/2030	(4,478)	(2,457)	(3,894)
Falcon Bay Foreshore Stage 3 of 4	49	Westpac	5.68%	19/06/2030	(2,007)	(6,320)	(5,554)
New Road Construction 2019/20	50	Westpac	5.68%	19/06/2030	(4,433)	(17,688)	(10,150)
Mandjar Square Final Stage	51	Westpac	5.68%	16/06/2030	(3,140)	(6,319)	(5,553)
Halls Head Recycled Water 2019/20	52	Westpac	5.68%	16/06/2030	(8,195)	(4,213)	(4,568)
Westbury Way North side POS Stage 3	53	Westpac	5.68%	19/06/2030	(8,196)	(4,213)	(4,569)
Smart Street Mall Upgrade 2019/20	54	Westpac	5.68%	19/06/2030	(3,618)	(10,174)	(9,549)
Smart Street Mall 2020/21	55	Westpac	5.69%	20/06/2031	(6,305)	(23,933)	(12,397)
New Roads 2020/21	56	Westpac	5.69%	20/06/2031	(4,607)	(12,689)	(4,310)
Enclosed Dog Park	57	Westpac	5.69%	20/06/2031	(964)	(440)	(807)
Falcon Bay Upgrade - Stage 4 of 5	58	Westpac	5.69%	20/06/2031	(1,726)	(6,110)	(5,995)
Novara Foreshore Stage 4	59	Westpac	5.69%	20/06/2031	(3,246)	(2,182)	(4,004)
Bortolo Reserve - Shared Use Parking and Fii	60	Westpac	5.69%	20/06/2031	(1,837)	(6,546)	(6,796)
South Harbour Paving Upgrade Stage 2	61	Westpac	5.69%	20/06/2031	(2,135)	(1,091)	(2,002)
Eastern/ Western Foreshore 2020/21	62	Westpac	5.69%	20/06/2031	(5,959)	(24,486)	(7,577)
Falcon Skate Park Upgrade 2020/21	63	Westpac	5.69%	20/06/2031	(3,294)	(1,646)	(2,293)
Carryover Roads 2020/21	64	Westpac	6.33%	19/06/2032	(3,273)	(15,315)	(11,762)
Roads 2021/22	65	Westpac	6.33%	19/06/2032	(1,792)	(7,657)	(6,661)
Carparks 2021/22	66	Westpac	6.33%	19/06/2032	(1,357)	(5,073)	(5,363)
Ablutions 2020/21 & 2021/22 (consolidation of	67	Westpac	6.33%	19/06/2032	(2,088)	(7,656)	(6,647)
Eastern/ Western Foreshore 2021/22	68	Westpac	6.33%	19/06/2032	(8,686)	(46,982)	(11,522)
Parks and Reserves Upgrades 2021/22	69	Westpac	6.33%	19/06/2032	(3,446)	(15,160)	(6,339)
Cambria Island Abutment Wall	70	Westpac	6.33%	19/06/2032	(573)	(1,806)	(2,883)
Mandurah Library Re Roofing Project	71	Westpac	6.33%	19/06/2032	(986)	(3,870)	(4,296)
Mandurah Ocean Marina Chalets Refurbishm	72	Westpac	6.33%	19/06/2032	(1,077)	(5,048)	(4,576)
Enclosed Dog Park 2021/22	73	Westpac	6.33%	19/06/2032	(1,560)	(5,508)	(6,004)
Falcon Bay Upgrade - Stage 4 of 5 2021/22	74	Westpac	6.33%	19/06/2032	(998)	(2,188)	(3,025)
Novara Foreshore Stage 4 2021/22	75	Westpac	6.30%	19/06/2032	(1,815)	(7,044)	(5,641)
Smart Street Mall 2021/22	76	Westpac	6.33%	19/06/2032	(4,058)	(19,308)	(7,037)
RC Pinjarra Road Stage 3	77	Westpac	6.43%	19/06/2033	(3,337)	(15,053)	(263)
RC Pinjarra Road Stage 4	78	Westpac	6.43%	19/06/2033	(3,351)	(14,925)	(263)
Falcon Reserve Activation Plan Stage 3	79	Westpac	6.43%	19/06/2033	(2,339)	(12,757)	(211)
2022/23 Parks and Reserves Upgrades	80	Westpac	6.43%	19/06/2033	(2,351)	(13,025)	(205)
Kangaroo Paw Park	81	Westpac	6.43%	19/06/2033	(2,263)	(9,570)	(162)
Cambria Island Abutment Walls Repair	82	Westpac	6.43%	19/06/2033	(1,454)	(8,695)	(141)
SP Halls Head PSP	83	Westpac	6.43%	19/06/2033	(1,246)	(5,761)	(105)

Seascapes Boardwalk	84	Westpac	6.43%	19/06/2033	(1,246)	(5,918)	(105)
Bruce Cresswell Reserve	85	Westpac	6.43%	19/06/2033	(1,382)	(6,399)	(103)
Falcon Bay Stage 5 of 5	86	Westpac	6.43%	19/06/2033	(986)	(4,661)	(76)
Mandurah Community Museum Roof and Gutt	87	Westpac	6.43%	19/06/2033	(783)	(4,014)	(68)
RC Peel Street	88	Westpac	6.43%	19/06/2033	(766)	(3,370)	(58)
2022/23 South Harbour Upgrades	89	Westpac	6.43%	19/06/2033	(665)	(3,381)	(54)
Torcello Mews Canal PAW Renewal	90	Westpac	6.43%	19/06/2033	(707)	(2,855)	(53)
Halls Head Parade Car Park Stage 2a	91	Westpac	6.43%	19/06/2033	(999)	(1,582)	(51)
Pleasant Grove Foreshore	92	Westpac	6.43%	19/06/2033	(1,173)	(1,806)	(31)
Smart Street Mall Upgrade	93	Westpac	6.43%	19/06/2033	(495)	(1,707)	(31)
Halls Head Pde Beach Central CP Stage 2	94	Westpac	6.43%	19/06/2033	(2,024)	(3,051)	(26)
Bortolo Reserve Fire Track Water Infrastructu	95	Westpac	6.43%	19/06/2033	(2,534)	(1,316)	(21)
Senior Citizens Carpark	96	Westpac	6.43%	19/06/2033	(760)	(352)	(6)
Building Renewal & Upgrades	97	Westpac	5.34%	19/06/2034	(417)	(4,521)	0
Parks and Reserves Upgrades	98	Westpac	5.34%	19/06/2034	(1,018)	(2,916)	0
Roads & Drainage Program	99	Westpac	5.34%	19/06/2034	(700)	(7,438)	0
Total					(658,463)	(744,604)	(556,154)
Total Finance Cost Payments					(658,463)	(744,604)	(556,154)

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29. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2023/24

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2024 Actual	2024 Budget	2024 Actual	2024 Budget		
				%	\$	\$	\$	\$	\$	\$
Building Renewal & Upgrades	Westpac	Variable	10 Years	5.34%	1,408,979	750,000	1,408,979	750,000	417	0
Parks and Reserves Upgrades	Westpac	Variable	10 Years	5.34%	3,440,409	1,800,000	2,545,726	1,800,000	1,018	894,683
Roads & Drainage Program	Westpac	Variable	10 Years	5.34%	2,365,222	2,550,000	2,365,222	2,550,000	700	0
2022/23 Capital Carryovers	Westpac	Variable	10 Years	5.34%	0	2,342,854	0	2,342,854	0	0
					7,214,610	7,442,854	6,319,927	7,442,854	2,135	894,683

(c) Unspent Borrowings

Particulars	Institution	Date Borrowed	Unspent Balance	Borrowed During Year	Expended During Year	Unspent Balance
			1 July 2023			30 June 2024
			\$	\$	\$	\$
Bighton Lane	Westpac	6/02/2019	43,022	0	0	43,022
Brighton Plaza	Westpac	6/02/2019	14,115	0	0	14,115
WMC Tims Thicket	Westpac	6/02/2019	150,000	0	0	150,000
Lakelands DOS	Westpac	6/02/2019	189,317	0	(111,024)	78,293
Mandurah Foreshore Boardwalk Stage 3	Westpac	6/02/2019	25,122	0	(25,122)	0
Pinjarra Road Carpark	Westpac	6/02/2019	11	0	0	11
Halls Head Recyled Water	Westpac	30/06/2020	29,927	0	0	29,927
Eastern/ Western Foreshore 20/21	Westpac	30/06/2021	787,997	0	(11,913)	776,084
Parks and Reserves Upgrades 2021/22	Westpac	29/06/2022	43,960	0	(39,751)	4,209
Cambria Island Abutment Wall	Westpac	29/06/2022	37,603	0	0	37,603
Mandurah Ocean Marina Chalets Refurbishmx	Westpac	29/06/2022	53,039	0	0	53,039
Falcon Reserve Activation Plan Stage 3	Westpac	19/06/2023	142,895	0	(142,895)	0
Pleasant Grove Foreshore	Westpac	19/06/2023	42,574	0	(38,040)	4,534
Falcon Bay Stage 5 of 5	Westpac	19/06/2023	98,515	0	(98,515)	0
2022/23 South Harbour Upgrades	Westpac	19/06/2023	1,666	0	(1,666)	0
Seascapes Boardwalk	Westpac	19/06/2023	155,864	0	(155,864)	0
Mandurah Community Museum Roof and Gutt	Westpac	19/06/2023	17,832	0	0	17,832
2022/23 Parks and Reserves Upgrades	Westpac	19/06/2023	73,950	0	(73,950)	0
SP Halls Head PSP	Westpac	19/06/2023	200,000	0	(200,000)	0
RC Peel Street	Westpac	19/06/2023	111,000	0	(111,000)	0
Torcello Mews Canal PAW Renewal	Westpac	19/06/2023	6,363	0	0	6,363
Parks & Reserves Upgrades (23/24)	Westpac	30/06/2024	0	94,683	0	94,683
Parks & Reserves Upgrades (23/24)	Westpac	30/06/2024	0	800,000	0	800,000
			2,224,772	894,683	(1,009,740)	2,109,715

(d) Lease Liabilities

Purpose	Note	Actual								Budget			
		Principal				Principal				Principal			
		Principal at 1 July 2022	New Leases During 2022-23	Repayments During 2022-23	Principal at 30 June 2023	New Leases During 2023-24	Repayments During 2023-24	Principal at 30 June 2024		Principal at 1 July 2023	New Leases During 2023-24	Repayments During 2023-24	Principal at 30 June 2024
		\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
Gym Equipment		146,428	47,192	(185,261)	8,359	219,276	(144,178)	83,457		8,359	147,577	(110,671)	45,265
Software		28,350	73,096	(83,090)	18,356	73,096	(73,096)	18,356		18,357	54,587	(71,774)	1,170
IT Equipment		255,014	295,536	(216,182)	334,368	215,505	(166,978)	382,895		325,856	820,080	(276,463)	869,473
Survey Equipment		21,892	245,583	(54,671)	212,804	0	(54,070)	158,734		212,804	0	(54,070)	158,734
Records - Postage Meter		0	6,150	(6,150)	0	0	0	0		0	0	0	0
Total Lease Liabilities	11(b)	451,684	667,557	(545,354)	573,887	507,877	(438,322)	643,442		565,376	1,022,244	(512,978)	1,074,642

Lease Finance Cost Payments

Purpose	Institution	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023	Lease Term
			\$	\$	\$	
Gym Equipment	MAIA - Marc Equipment	Various	(4,323)	(3,200)	(1,449)	Various
Software	MAIA - Business Systems	Various	(330)	(1,652)	(460)	Various
IT Equipment	HP and Fuji	Various	(10,484)	(13,392)	(8,960)	Various
Survey Equipment	MAIA - Survey	1/03/2027	(6,522)	(6,522)	(2,804)	27 months
Records - Postage Meter	Pitney Bowes	23/05/2023	0	0	(94)	75 months
Total Finance Cost Payments			(21,659)	(24,766)	(13,767)	

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30. RESERVE ACCOUNTS

	2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance	2024 Budget Opening Balance	2024 Budget Transfer to	2024 Budget Transfer (from)	2024 Budget Closing Balance	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation/agreement												
Cash in Lieu of Parking Reserve	491,695	13,499	0	505,194	487,850	11,625	0	499,475	481,438	10,257	0	491,695
	491,695	13,499	0	505,194	487,850	11,625	0	499,475	481,438	10,257	0	491,695
Restricted by council												
Building Reserve	1,448,838	166,243	(71,537)	1,543,544	1,282,364	30,556	0	1,312,920	1,627,162	70,123	(248,447)	1,448,838
Asset Management Reserve	21,080,104	10,998,768	(3,072,959)	29,005,913	26,449,182	5,075,643	(11,434,826)	20,089,999	15,417,266	7,598,757	(1,935,919)	21,080,104
Cultural Centre Reserve	189,763	13	(189,283)	493	2,480	0	0	2,480	215,975	0	(26,212)	189,763
Sustainability Reserve	509,862	7,545	(234,280)	283,127	409,106	9,748	(100,000)	318,854	531,204	10,636	(31,978)	509,862
Waste Reserve	8,221,489	1,801,708	(414,694)	9,608,503	5,028,905	304,289	0	5,333,194	6,053,666	2,441,519	(273,696)	8,221,489
Interest Free Loans Reserve	191,704	45,420	0	237,124	145,562	0	0	145,562	145,562	46,142	0	191,704
CLAG Reserve	20,690	11,735	0	32,425	11,933	284	0	12,217	11,917	8,773	0	20,690
Mandurah Ocean Marina Reserve	181,789	4,991	0	186,780	180,368	4,298	0	184,666	177,997	3,792	0	181,789
Waterways	1,055,377	64,849	(545,927)	574,299	757,688	18,054	0	775,742	811,550	243,827	0	1,055,377
Port Mandurah Canals Stage 2 Maintenance Reserve	95,096	2,611	0	97,707	94,352	2,248	0	96,600	93,112	1,984	0	95,096
Mariners Cove Canals Reserve	86,645	2,379	0	89,024	85,967	2,048	0	88,015	84,837	1,808	0	86,645
Port Bouvard Canal Maintenance Contributions Reserve	272,719	7,487	0	280,206	270,586	6,448	0	277,034	267,030	5,689	0	272,719
Unspent Grants Reserve	10,621,307	11,760,898	(13,311,223)	9,070,982	8,773,649	0	(1,282,917)	7,490,732	8,773,649	8,184,208	(6,336,550)	10,621,307
Leave Reserve	3,261,428	267,509	0	3,528,937	3,686,215	0	(964,133)	2,722,082	4,592,006	194,770	(1,525,348)	3,261,428
Bushland Acquisition Reserve	1,539,761	42,272	0	1,582,033	1,524,730	236,332	0	1,761,062	1,307,640	232,121	0	1,539,761
Coastal Storm Contingency Reserve	264,001	7,248	0	271,249	261,937	6,241	0	268,178	258,494	5,507	0	264,001
Digital Futures Reserve	58,078	1,594	0	59,672	57,795	1,377	0	59,172	56,866	1,212	0	58,078
Decked Carparking Reserve	1,030,111	28,280	0	1,058,391	1,022,055	24,354	0	1,046,409	1,008,622	21,489	0	1,030,111

Specified Area Rates - Waterside Canals	116,808	2,455	(2,680)	116,583	111,730	2,662	(6,738)	107,654	116,972	2,437	(2,601)	116,808
Specified Area Rates - Port Mandurah Canals	287,011	67,849	(214,836)	140,024	277,919	71,662	0	349,581	212,247	74,764	0	287,011
Specified Area Rates - Mandurah Quay Canals	239,190	33,631	0	272,821	234,213	32,442	0	266,655	222,331	16,859	0	239,190
Specified Area Rates - Mandurah Ocean Marina	774,206	169,013	0	943,219	721,040	166,328	0	887,368	564,257	209,949	0	774,206
Specified Area Rate - Port Bouvard Canals	152,725	3,259	(1,233)	154,751	141,137	3,881	0	145,018	131,740	20,985	0	152,725
Specified Area Rate - Mariners Cove	4,783	5,042	0	9,825	5,083	932	0	6,015	10,331	100	(5,648)	4,783
Specified Area Rate - Eastport	52,585	1,129	(105)	53,609	44,336	1,909	0	46,245	43,891	8,694	0	52,585
Sports Club Maintenance Levy Reserve	304,673	68,107	0	372,780	267,226	18,129	0	275,355	242,545	62,128	0	304,673
City Centre Land Acquisition Reserve	1,052,919	28,906	0	1,081,825	924,146	22,021	0	946,167	1,010,931	41,988	0	1,052,919
Lakelands Community Infrastructure Reserve	1,125,604	30,902	0	1,156,506	1,116,802	26,611	0	1,143,413	1,102,123	23,481	0	1,125,604
Plant Reserve	3,011,375	814,008	(1,850,296)	1,975,087	571,092	13,608	0	584,700	2,014,060	1,779,592	(782,277)	3,011,375
Workers Compensation Reserve	554,251	8,405	(248,110)	314,546	549,038	13,083	0	562,121	673,563	11,562	(130,874)	554,251
Restricted Cash Reserve	2,848,106	1,223,547	(1,095,944)	2,975,709	2,060,942	19,890	(1,095,943)	984,889	3,040,759	1,948,378	(2,141,031)	2,848,106
Transform Mandurah Funding Program Reserve	852,513	99,790	0	952,303	834,729	0	0	834,729	0	852,513	0	852,513
Public Arts Reserve	311,498	101,022	0	412,520	305,000	0	0	305,000	0	311,498	0	311,498
Community Safety Reserve	510,653	14,019	0	524,672	500,000	0	0	500,000	0	510,653	0	510,653
Mandurah Quay Seawall Reserve	0	0	0	0	0	0	0	0	0	0	0	0
	62,327,662	27,892,634	(21,253,107)	68,967,189	58,699,307	6,115,078	(14,884,557)	49,929,828	50,820,305	24,947,938	(13,440,581)	62,327,662
	62,819,360	27,906,133	(21,253,107)	69,472,383	59,187,157	6,126,703	(14,884,557)	50,429,303	51,301,743	24,958,195	(13,440,581)	62,819,360

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	
Cash in Lieu of Parking Reserve	Parking - Provide additional parking areas
Restricted by council	
Building Reserve	Building - Future new building capital requirements
Asset Management Reserve	Asset Management - Renewal and upgrade of current infrastructure
Cultural Centre Reserve	Cultural Centre - Equipment/plant replacement for Mandurah Performing Arts Centre and the provision of standby financing
Sustainability Reserve	Sustainability - Development of Mandurah as a sustainable city
Waste Reserve	Waste Facilities Reserve Fund - Future waste treatment initiatives
Interest Free Loans Reserve	Interest Free Loans - Interest-free loans to sporting & community groups for minor capital projects
CLAG Reserve	CLAG - Contiguous Local Authority Group for control of mosquitoes
Mandurah Ocean Marina Reserve	Mandurah Ocean Marina - Future maintenance/asset replacement at Mandurah Ocean Marina
Waterways	Waterways - Future maintenance/asset replacement of specific waterways infrastructure
Port Mandurah Canals Stage 2 Maintenance Reserve	Port Mandurah Canals Stage 2 Maintenance - Stage 2 Future maintenance of canals
Mariners Cove Canals Reserve	Mariners Cove Canals - Future maintenance of canals
Port Bouvard Canal Maintenance Contributions Reserve	Port Bouvard Canal Maintenance Contributions - Contribution Future maintenance of canals
Unspent Grants Reserve	Unspent Grants & Contributions - Operating and non-operating grants and contributions tied to future expenditure
Leave Reserve	Long Service Leave - To fund the long service and sick leave liability of Council's staff
Bushland Acquisition Reserve	Bushland Acquisition - For the purchase & protection of bushland and environmentally sensitive sites within the City
Coastal Storm Contingency Reserve	Coastal Storm Contingency - Provide for coastal emergency works due to storm damage

Digital Futures Reserve
 Decked Carparking Reserve
 Specified Area Rates - Waterside Canals
 Specified Area Rates - Port Mandurah Canals
 Specified Area Rates - Mandurah Quay Canals
 Specified Area Rates - Mandurah Ocean Marina
 Specified Area Rate - Port Bouvard Canals
 Specified Area Rate - Mariners Cove
 Specified Area Rate - Eastport
 Sports Club Maintenance Levy Reserve
 City Centre Land Acquisition Reserve
 Lakelands Community Infrastructure Reserve
 Plant Reserve
 Workers Compensation Reserve
 Restricted Cash Reserve
 Transform Mandurah Funding Program Reserve
 Public Arts Reserve
 Community Safety Reserve
 Mandurah Quay Seawall Reserve

Digital Futures - Fund development, investigation or commissioning of digital technology initiatives
 Decked Carparking - Amount received from Landcorp in June 2006, set aside for Decked Carparking
 Specified Area Rates - Waterside Canals - Future maintenance of canals
 Specified Area Rates - Port Mandurah Canals - Future maintenance of canals
 Specified Area Rates - Mandurah Quay Canals - Future maintenance of canals
 Specified Area Rates - Mandurah Ocean Marina - Future maintenance/asset replacement at Mandurah Ocean Marina
 Specified Area Rate - Port Bouvard Canals - Future maintenance of canals
 Specified Area Rate - Mariners Cove - Future maintenance of canals
 Specified Area Rate - Eastport - Future maintenance of canals
 Sports Clubs Maintenance Levy - To maintain various city buildings leased to clubs
 City Centre Land Acquisition Reserve - For future property purchases within the City Centre area
 Lakelands Community Infrastructure Reserve - Contribute to the construction of the community infrastructure on Lot 2300 Seppings Parade Lakelands
 Plant reserve - Replacement of heavy plant and equipment
 Workers Compensation - For the purposes of funding previous year workers compensation claims that are open and still have costs required to be paid by the City of Mandurah
 Restricted cash carried forward for future use
 Progress projects endorsed by Council under Transform Mandurah or identified through other City Strategies to support the City's Economic aspirations and objectives
 To fund public art throughout the City of Mandurah district
 To fund the relevant actions in the Community Safety Strategy that have been identified as being funded from this reserve
 For future maintenance/asset replacement of Mandurah Quay seawall

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31. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	1 July 2023	Amounts Received	Amounts Paid	30 June 2024
	\$	\$	\$	\$
Cash-in-lieu of public open space	1,397,656	91,368	(172,964)	1,316,060
	1,397,656	91,368	(172,964)	1,316,060

1	SUBJECT:	Mandurah Shared Approach to End Homelessness Action Plan 2025-27
	DIRECTOR:	Place & Community
	MEETING:	Council Meeting
	MEETING DATE:	17 December 2024

Summary

Mandurah's inaugural Homelessness and Street Present Strategy 2021-2023 has ended, and a new iteration prepared. Throughout 2024, the City engaged with a broad range of stakeholders to develop a new Mandurah Shared Approach to End Homelessness Action Plan 2025-2027 (the Plan). The development of this Plan was supported by an external consultant and guided by the Mandurah Homelessness & Street Present Network members, City officers, and individuals with lived experience of homelessness. The Plan recognises the need for shared approaches, contributions, and responsibilities by many stakeholders to end homelessness.

The new Plan is presented to Council for consideration and endorsement.

Disclosure of Interest

Director Place and Community is a member of the Housing First Homelessness Advisory Group by individual appoint by the State Government (i.e. not representing the City of Mandurah) which was established in 2023 by the Department of Communities to progress the implementation of All Paths Lead to a Home: Western Australia's 10 Year Strategy on Homelessness 2020-2030.

Previous Relevant Documentation

- CC.7/4/21 13 April 2021 Council endorsed the inaugural Mandurah Homelessness and Street Present Strategy 2021-2023.

Background

The inaugural Mandurah Homelessness and Street Presence Strategy 2021-2023 was launched in May 2021. While facilitated by the City of Mandurah, the strategy was developed by the sector for the benefit of community. Its aim was to accelerate positive outcomes through collective impact, strengthening collaboration between stakeholders and the network of support services across Mandurah. Key achievements from the strategy included: City-funded staffing to the value of \$46,000 in Community team; extensive and expanded support and resources from Ranger Services to assist responding to street present people; alignment with the State Government's Housing First Approach; securing the Common Ground project (now underway); facilitating and part-funding an assertive outreach trial which resulted in the City receiving ongoing support via the state government funded HEART program; establishing the Peel Community Kitchen Tuart Ave including provision of facility with peppercorn lease, fit-out and operational contribution; supporting the Refresh Showers services in Tuart Avenue with peppercorn lease, utilities and operating subsidy; advocating for State Funding for housing in Greenfields; strengthening the Homelessness and Street Present Network; and supporting the community through responding to community need through an organisational approach.

The City appointed an experienced consultant to engage with key stakeholders and service providers in Mandurah. The consultant sought input on the successes and challenges of the Mandurah Homelessness & Street Presence Strategy 2021-2023 and prepared the new Mandurah Shared Approach to End Homelessness Action Plan 2025-2027. Given the complex and interdependent nature of homelessness, it was considered important that the new Plan is created and owned more broadly than by the City of Mandurah alone. It relies on shared ideas, knowledge, understanding, and responsibilities from the sector and community to optimise a collective impact toward ending homelessness.

The Mandurah Shared Approach to End Homelessness Action Plan 2025-2027 was developed with a foundation of:

- **Alignment:** The Plan is aligned with the City of Mandurah Strategic Community Plan 2024 – 2044, the WA Alliance to End Homelessness (WAAEH) and the State Government's Department of Communities' 10-Year Homelessness Strategy "All Paths Lead to Home" (2020-2030).
- **Literature Review:** A wide review of literature was conducted to explore relevant information, strategies, research, practices and approaches.
- **Contextual Understanding:** A localised understanding of the homelessness environment in the City of Mandurah was developed in context of global, national, state, and regional approaches and trends.
- **Situational Analysis:** Utilisation of best practice situational analysis tools to explore external influencing factors, including political, economic, social, and technological aspects. This collaborative approach aims to ensure that the Mandurah Shared Approach to End Homelessness Action Plan 2025-2027 is comprehensive, inclusive, and realistic in addressing homelessness in our community.

Comment

Homelessness by all is a collaborative and shared responsibility approach for effective solutions. The Western Australian State Government's "All Paths Lead to a Home: Western Australia's 10-Year Strategy on Homelessness 2020-2030" outlines a comprehensive framework for a whole-of-community approach. This strategy emphasises the need for different levels of government, service systems, and the broader community to work together towards ending homelessness. Anchored in a 'Housing First' philosophy, the strategy envisions that "Everyone has a safe place to call home and is supported to achieve stable and independent lives."

The City engaged stakeholders in relation to their experience with people who are homeless in the Mandurah local government area and how best to respond to these. There was broad consensus that solid foundations were established for collaboration, including an increase in supports for people sleeping rough and new housing projects, which were achievements of the previous strategy. It was noted that the previous strategy implementation could be improved by incorporating defined roles, accountability and reporting mechanisms. Homelessness is also impacted by housing availability, rental affordability, and the cost of living.

The Mandurah Shared Approach to End Homelessness Action Plan 2025-2027 is structured around five key Outcome Domains, each with specific goals aimed at addressing various aspects of homelessness.

The first domain, *Empower*, focuses on working together with a goal of enabling lived experience, First Nations, and community-led action. This domain emphasises the importance of incorporating the insights and leadership of those with lived experience of homelessness, as well as ensuring that First Nations communities are at the forefront of decision-making and action.

The second domain, *Collaborate*, aims to sustain and strengthen mechanisms that support community sector collaboration on homelessness and street presence. This goal is about fostering strong partnerships and coordinated efforts among various stakeholders, including non-profits, government agencies, and community groups, to create a unified response to homelessness.

The third domain, *Respond*, seeks to build capacity to ensure that frontline responses to homelessness are compassionate, safe, and effective. This involves training and supporting frontline workers to provide high-quality, empathetic care and ensuring that services are equipped to meet the needs of those experiencing homelessness.

The fourth domain, *Support*, focuses on sustaining and strengthening crisis supports to enhance safety, amenity, and dignity for people experiencing homelessness. This includes providing immediate, practical assistance to those in crisis, such as shelter, food, and healthcare, while also working to improve the overall conditions and services available to them.

The fifth domain, *Prevent*, aims to implement initiatives that address the key drivers of homelessness and connect at-risk individuals to support. This involves proactive measures to prevent homelessness from occurring in the first place, such as affordable housing initiatives, mental health services, and employment programs.

All these domains are underpinned by a robust governance and reporting approach designed to support decision-making, monitoring, reporting and evaluation of the Shared Action Plan. This framework ensures that the plan's implementation is transparent, accountable, and continuously improving based on feedback and outcomes.

Youth Advisory Group Comment

This item was considered by the Youth Advisory Group at its meeting on 2 October 2024 and the following recommendations were made:

1. YAG Comment:

"We commend the City for the progress of the Homelessness and Street Present Strategy and Common Ground and are excited for their developments, adding that the location of Common Ground is suitable and convenient. We're interested in the development of employment pathways for homeless people and are concerned about the barriers to crisis housing for families amidst a cost-of-living crisis, suggesting a need for local crisis accommodation for families and young people. We agree that education is an important part in improving attitudes towards homelessness and encourage schools to engage in volunteer opportunities around homelessness."

Consultation

The development of the Mandurah Shared Approach to End Homelessness Action Plan 2025-2027 undertook a collaborative effort, involving extensive engagement with a diverse range of stakeholders. This inclusive approach ensures that the plan is comprehensive and reflective of the community's needs and perspectives. Key stakeholders engaged in this process include:

- People with lived experience of homelessness: Their insights and experiences are vital in shaping effective strategies.
- Previous Core Project Team members: Their continued involvement provides continuity and leverages their expertise and knowledge.
- Previous Sub working group members: These members bring specialised knowledge and focus to specific areas of the plan.

- Homeless and Street Present Network members: Their on-the-ground experience is crucial for practical and actionable local solutions.
- City Officers: Including those from Community Development, Ranger Services, Healthy Communities and Customer-facing teams, who provide essential support and services.
- Rough Sleepers Coordination Group: Focused on addressing the immediate needs of rough sleepers.
- Mandurah, Kwinana and Rockingham Improvement Team: Including representation from Mandurah, Kwinana, Rockingham local governments to ensure leadership across borders to end homelessness with regional collaboration and consistency.
- Western Australian Police Force – Mandurah District: their involvement helps address safety, wellbeing and security concerns.
- Other relevant organisations in the sector: Bringing additional expertise and resources.
- Businesses in the Mandurah city centre and other impacted areas: such as the Tuart St Precinct, to address the economic and social impacts of homelessness.
- Office of Homelessness: Providing strategic oversight and alignment with state policies.
- Shelter WA: Offering advocacy and policy support.
- WA Alliance to End Homelessness: Contributing to the broader state-wide strategy and peer review.

This broad engagement ensures that the Mandurah Shared Approach to End Homelessness Action Plan 2025-2027 is well-informed, inclusive, and meaningful in its intention to make a significant impact toward ending homelessness in Mandurah.

Statutory Environment

It is not legislated for local governments to have an endorsed plan on addressing homelessness. In some circumstances, the City may take action in accordance with the Local Government Property and Public Places Local Law 2016, such as responding to encampments or issuing banning notices for antisocial and/or unlawful behaviour.

Policy Implications

Nil

Financial Implications

The City has adequate funds listed in its Annual Budget and Long-Term Financial Plan to fulfil obligations outlined in the Plan.

Economic Implications

Ongoing homelessness in Mandurah has negative economic implications. Homelessness increases direct costs in areas such as emergency services, general medical and healthcare services, law enforcement, interactions with the justice system, housing and social services. The City is impacted with increased costs to fund services (such as funding and facilities), provide assistance by Rangers, manage the impacts of homelessness in public facilities like libraries, and respond to general enquires or complaints. This disproportionately affects the general community to access these same services.

The Mandurah Shared Approach to End Homelessness Action Plan 2025-2027 endeavours to reduce homelessness which in turn should stimulate the local economy by improving public health outcomes, increasing workforce participation, increasing visitation to business and community facilities and reducing strain on public services. Addressing homelessness proactively in Mandurah could transform it from an economic challenge into an opportunity for inclusive growth.

Environmental Implications

In some instances, people without housing who are sleeping rough in public spaces can have impacts to the built and natural environment such as litter, damaged infrastructure, degradation of natural areas from camping or improper waste disposal and public health issues stemming from inadequate sanitation. By responding effectively to homelessness, the Action Plan aims to reduce the environmental impact of homelessness, ensuring that public spaces remain clean and safe for everyone.

Risk Analysis

The City adopts a risk approach with a 'Risk Assessment Checklist' that helps guide the City's response to certain situations, such as antisocial behaviour or encampments.

The Mandurah Shared Approach to End Homelessness Action Plan 2025-2027 mitigates risks by addressing homelessness holistically, and recognising that local government is only one of many contributors who need to work together to end homelessness.

Strategic Implications

The following community outcomes from the City of Mandurah Strategic Community Plan 2024 – 2044 are relevant to this report:

Economy:

- A highly skilled workforce supported by strong education and training opportunities

Community:

- Access to support services that enhance opportunities for everyone safe and connected communities
- Inclusive and welcoming places, spaces, and neighbourhoods
- A healthy lifestyle and healthy community, with an emphasis on prevention
- Modern health facilities and services that are local, accessible, affordable, and fit for purpose

Environment:

- Our built environment is clean, accessible, and sustainable

Leadership:

- Sound decisions based on evidence and meaningful engagement
- Effective advocacy focused on the needs of the community and strong relationships with key Stakeholders

Conclusion

The Draft Mandurah Shared Approach to End Homelessness Action Plan 2025-2027 represents a comprehensive and collaborative effort to address homelessness in Mandurah. The Plan is presented to Council for consideration and endorsement.

NOTE:

- Refer ***Attachment 1.1*** **Mandurah Shared Approach to Ending Homelessness Action Plan 2025-2027**

RECOMMENDATION

That Council endorse the Mandurah Shared Approach to End Homelessness Action Plan 2025 2027 as detailed in Attachment 1 1.

Mandurah Shared Approach to Ending Homelessness Action Plan 2025-2027

Acknowledgement of Country

The City of Mandurah acknowledges the Bindjareb people, the Traditional Custodians of this land, and pays respect to all Elders, past and present. We acknowledge and respect their continuing culture and the contribution they make to the life of this City and the region.

Through this project we were grateful for the opportunity to listen and learn from Traditional Custodians, Elders and community leaders who shared their perspectives on homelessness in the Mandurah local government area. We would like to extend thanks to the individuals who generously shared their experience and knowledge and to the Winjan Aboriginal Corporation for hosting these conversations.

Homelessness is an issue that is felt deeply in First Nations communities with Aboriginal and Torres Strait Islander people 8.8 times more likely to experience homelessness compared to non-Indigenous Australians. This Action Plan emphasises the need for a continued focus on closing this gap.

Acknowledgement of lived experience

We acknowledge the contributions of people with lived experience of homelessness who have contributed to the development of this Action Plan. We acknowledge that it takes courage to share one's personal journey of homelessness and we are grateful for the opportunity to learn from those individuals who generously shared their stories with us.

We would also like to extend our gratitude to the support services who contributed their time to support people experiencing homelessness to participate in the engagement process. Special thanks to Peel Connect, Lotus Support & Counselling and Calvary Youth Services.

Message from the Mayor

City to draft - suggest including the following key messages:

- City is committed to playing its part to end homelessness
- Safe, affordable housing is a basic human right
- People's lived experience is important to listen to and learn from
- Homelessness is a complex challenge
- Working together across government and community is the key to addressing it

About homelessness

Safe, affordable housing is a basic human right. Having a safe and stable place to call home provides a foundation from which individuals and families can meet other basic needs, lead fulfilling lives, and contribute to their community.

Homelessness is an issue that affects many cross-sections of society. Throughout the process of developing this Plan we heard about the impact of homelessness on all people, especially children and young people, women, older people, families, people with a disability and Aboriginal people. We also heard about the ways in which homelessness compromises people's safety, health and dignity and the challenges facing local services who are trying to secure permanent housing solutions in the context of a national housing crisis.

People's experience of homelessness is diverse. While people experiencing rough sleep represent the most visible and vulnerable of people experiencing homelessness, there are also less visible forms of homelessness that include couch-surfing, living in boarding houses and living in severely overcrowded premises. In alignment with the Australian Bureau of Statistics, homelessness is defined as being when a person's current living arrangement:

- is in a dwelling that is inadequate
- has no tenure, or if their initial tenure is short and not extendable
- is in a vehicle, which is often transient
- does not allow them to have control of, and access to space for social relations ¹

In this Action Plan we use 'person-first language' e.g. 'person experiencing homelessness' or 'person sleeping rough' as opposed to 'homeless person'. This signifies that 'homelessness' is not a permanent state, nor does or should it define someone's identity. Rather, homelessness is a situation that people from all walks of life find themselves in. As a community we have a social and moral responsibility to help people experiencing homelessness find pathways to a safe and stable home.

¹ Source: Australian Institute of Health and Welfare, <https://www.aihw.gov.au/reports/australias-welfare/homelessness-and-homelessness-services>

Communities across Australia are facing the challenge of responding to increasing numbers of individuals and families who do not have a safe place to call home. This rise in homelessness is driven by a complex interplay of socio-economic conditions, housing availability and affordability challenges, as well as social issues including family and domestic violence and mental health.

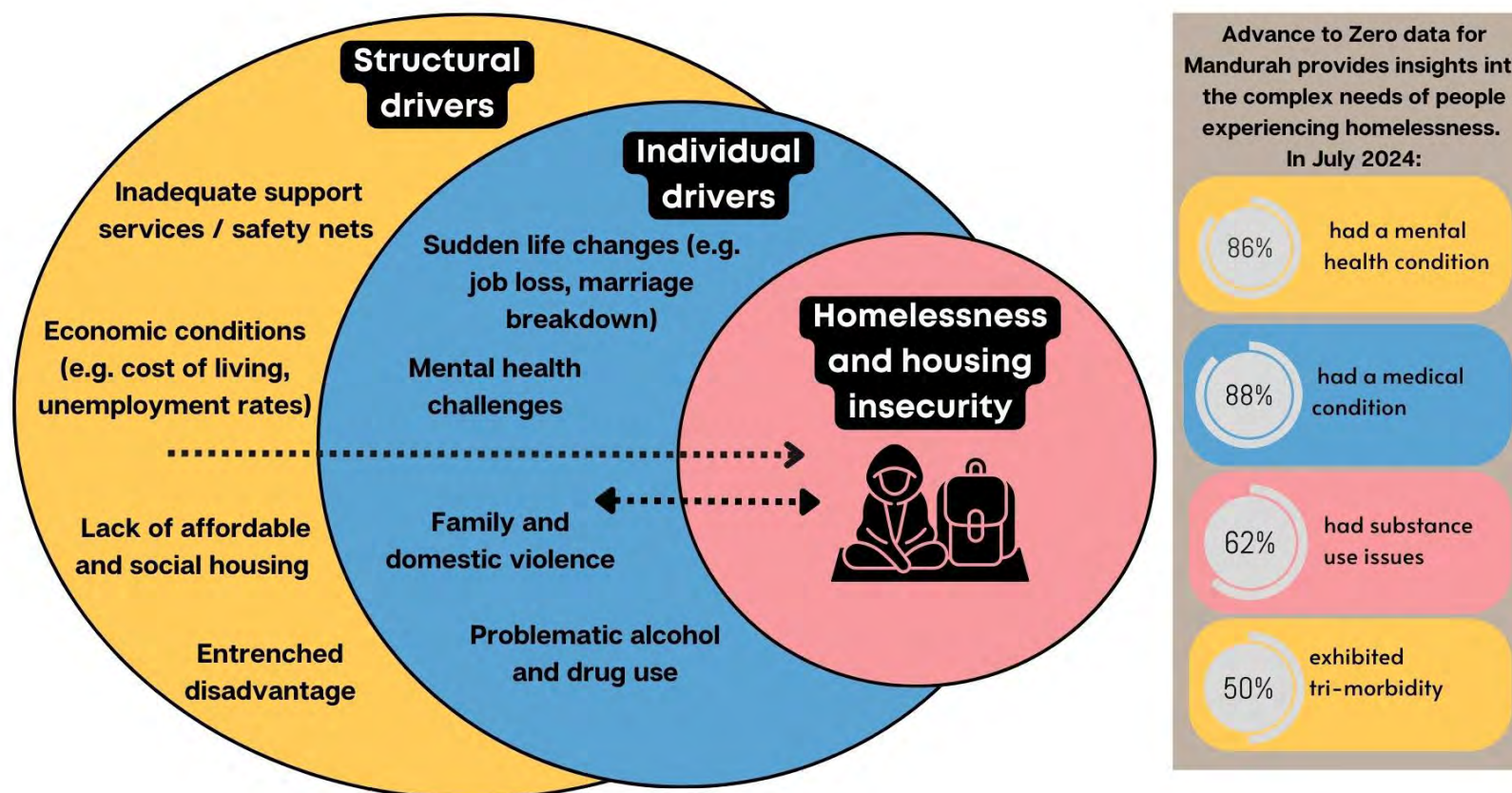


Figure 1 Drivers of homelessness

Measuring Homelessness in the Mandurah Local Government Area

Homelessness is measured using a number of data sources. Due to the hidden nature of homelessness, data sets are often incomplete, and so looking at them together can provide a better picture of trends. These various data sources tell a story of increasing homelessness in the Mandurah local government area, its impact on different groups and the drivers.

- **Census** - The Census provides us with point in time data, collected every five years nationally. Whilst it captures the less visible forms of homelessness it relies on the Australian Bureau of Statistics (ABS) staff to locate people experiencing rough sleeping. It is broadly recognised that the numbers of people experiencing homelessness is underestimated by the Census. At the time of the 2021 Census, 224 people were recorded as experiencing homelessness in the Mandurah local government area, a slight increase on the 200 people recorded in the 2016 Census. It is important to note that the ABS definition of homelessness reflects the idea that homelessness is not only about the lack of shelter, but also about having no secure or safe home. As such, the ABS data includes people who are sleeping rough as well as people who report being in accommodation that is inadequate, insecure, lacks stable tenure or fails to provide suitable privacy (for example overcrowding or 'couch surfing').
- **By Name Lists** - The WA Alliance to End Homelessness has been collecting data through the 'By Name List' on homelessness in the Mandurah local government area since the Advance to Zero project was established in the Mandurah-Kwinana-Rockingham region in 2021. The By Name List provides real time data collected by local agencies reflecting those who are actively homeless in a particular region (rough sleeping and temporarily housed) and people who have been permanently housed who were previously rough sleeping. Trends indicate that the number of people sleeping rough in Mandurah have increased over the last two years.
- **Specialist Homelessness Services (SHS) data** - This data is held by the Australian Institute of Health and Welfare and is reported by homelessness services nationally reflecting those people who access homelessness services. The SHS data includes details on crisis accommodation, assistance with long-term housing and support services for individuals and families.

- **Anecdotal feedback** - throughout this engagement we heard concerns about increased homelessness from City officers, community sector staff and volunteers and businesses owners. These anecdotal reports were based on increasing visibility of homelessness, increasing requests for support, increasing impacts and reports of homelessness received by the City from the community.

CENSUS DATA

224 people were recorded as experiencing homelessness in the City of Mandurah in 2021, up from 200 in 2016

52

rough sleeping



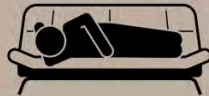
79

people living in
supported
accommodation



74

people temporarily
staying with other
households



5

people staying in
other temporary
lodgings



10

people in severely
overcrowded
dwellings



“—
There has been
a huge rise in
homelessness,
not a decline.
Our clients that
were homeless
in 2021 are still
homeless now
in 2024.
—”

SPECIALIST HOMELESSNESS SERVICES (SHS) DATA 22/23

Data collected by SHS services indicates that rates of service access are higher in Mandurah than the WA average and neighbouring regions. The below measure is number of clients per 10,000 residents.

Mandurah	WA	Bunbury	Perth South-West
115.2	87.7	63.8	61.8

65%	45%	8%	37%	63%
female	under 25 years	55 years and over	homeless	at risk of homelessness

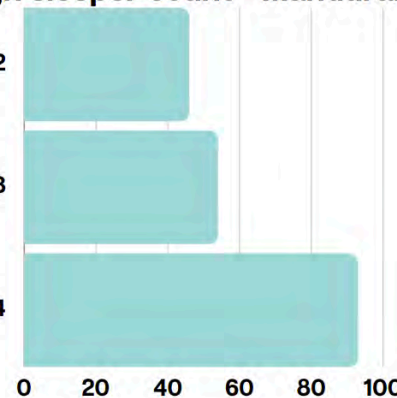
BY NAME LIST DASHBOARD

Rough sleeper count - Mandurah

July 22

July 23

July 24



“—
The homelessness issue for
Rangers has increased
dramatically, probably more than
doubled in the last year.
—”

“—
There is now a lot more families
using the community kitchen than
ever before.
—”

By Name List data is reported by services who work with people experiencing homelessness. As reporting has increased in recent years rates of homelessness may also reflect changes in reporting practices.

Figure 2 City of Mandurah homelessness data

NB: Specialist Homelessness Services record client location data based on the where the person lived in the week before presenting to the agency. It is classified to Statistical Area 4 (SA4) based on the 2021 Australian Statistical Geography Standard (ASGS). The allocated location may not reflect the region of a client's permanent address, as clients who move may nominate the location of their temporary accommodation rather than their previous more permanent location. The Perth South West SA4 region borders on the Mandurah region to the North, encompassing the Cities of Rockingham, Cockburn and Kwinana. Note there are slight boundary differences between LGA and SA4 regions, these can be identified on <https://maps.abs.gov.au/>.

A Shared Approach to Ending Homelessness

Homelessness is a complex social challenge and effective homelessness responses require shared responsibility and collaboration. The Western Australian State Government's *All Paths Lead to a Home: Western Australia's 10-Year Strategy on Homelessness 2020-2030* provides a framework for a 'whole-of-community approach' to homelessness whereby the different tiers of government, the service system and the broader community work towards ending homelessness together.

Based on a 'Housing First' approach, the All Paths Lead to a Home strategy has a vision that 'Everyone has a safe place to call home and is supported to achieve stable and independent lives.' It outlines respective roles for state and federal governments in funding homelessness services, providing social housing and driving affordable/community housing programs and strategies. It also suggests the following role for local government authorities in contributing to this vision:

- *Making information on local services and supports available and accessible.*
- *Ensuring rangers and front-line staff are informed and supported to interact with people experiencing homelessness and, where appropriate, refer them to local services.*
- *Collaborating with Police to support and refer people experiencing homelessness to local services and supports.*
- *Coordinating volunteer and charity groups through a place-based approach that better meets the needs of people experiencing homelessness.*
- *Utilising land and assets to create places that are inclusive and can support vulnerable people.²*

² Government of Western Australia, All Paths Lead to a Home, <https://www.wa.gov.au/system/files/2021-06/homelessness-strategy-final.pdf>

Building on Strong Foundations

There are many organisations and individuals who are committed to preventing and responding to homelessness in Mandurah. In response to growing concerns about homelessness in the City and in line with the All Paths Lead to Home strategy, the City and local services joined forces to develop the ***Mandurah Homelessness and Street Presence Strategy 2021-2023*** (the Strategy) which was launched in May 2021. Key actions that were implemented through this Strategy included:

- Ongoing sector collaboration through the Homelessness and Street Present Network (chaired by the City of Mandurah).
- Support for and relocation of Peel Community Kitchen through peppercorn lease and operational expenses.
- Support for Refresh Showers (homeless shower service) through peppercorn lease and operational expenses.
- Assertive Outreach trial 2021-2023 to provide direct support to people sleeping rough.
- Build the capacity of frontline employees to respond effectively to people experiencing homelessness.
- Announcement by the State Government to establish a Common Ground facility on Allnutt St, Mandurah (50 apartments), which will deliver permanent, supportive housing for adults who are experiencing ongoing and chronic homelessness, rough sleeping and/or are earning a low income; construction expected to commence in 2025.
- Announcement of SHERP (Social Housing Economic Recovery Package) funding to Housing Choices WA for a new community housing development (35-46 units) on vacant land near Mandurah Train Station (expected completion 2025).
- Building strong and functional networks with State Government and other local governments.

In 2021 Mandurah-Rockingham-Kwinana were selected as a site for the Advance to Zero project. Advance to Zero is a Framework for collective impact adapted from the United States and driven by the Western Australian Alliance to End Homelessness. The model strives to help communities end homelessness, with efforts directed towards the goal of 'functional zero' where homelessness when it occurs is rare, brief, and one-off. Advance to Zero is underpinned by a data-driven approach that uses the 'By-Name List,' a tool to enable communities to track and quantify homelessness trends. We heard through the engagement that, since the development of the previous Strategy, the Advance to Zero project has emerged as an important vehicle for driving collaborative responses to homelessness in Mandurah. With Advance to Zero providing an evidence-based framework and the support of a backbone organisation, Advance to Zero provides a centre of gravity for local collaboration.

The Process for developing the Action Plan

From June to August 2024, we consulted with key stakeholders using a variety of targeted engagement methods. These methods included:

1. **Sector survey** – This involved a targeted call-out to the homelessness sector, local government officers, local community organisations and other relevant stakeholders identified by the Council. The survey was hosted on MS Forms and designed to capture information on services that provide support to people experiencing (or at risk of) homelessness in the City.
2. **Lived experience story collection drive** – A story collection tool and guide was developed for service providers to guide conversations and capture feedback from people with lived experience of homelessness. The identified service providers who have relationships with people experiencing or at risk of homelessness, assisted in story gathering (Peel Connect, Calvary Youth Service and Lotus Counselling).
3. **One-to-one stakeholder interviews** – Twenty-six semi-structured online and in-person interviews were conducted with representatives of the homelessness sector, local community organisations, businesses, City officers and other relevant stakeholders identified by the Council.
4. **First Nations focus group** – A focus group was hosted by the Mandurah-based Winjan Aboriginal Corporation. This was attended by eight people including Aboriginal Elders and community representatives.

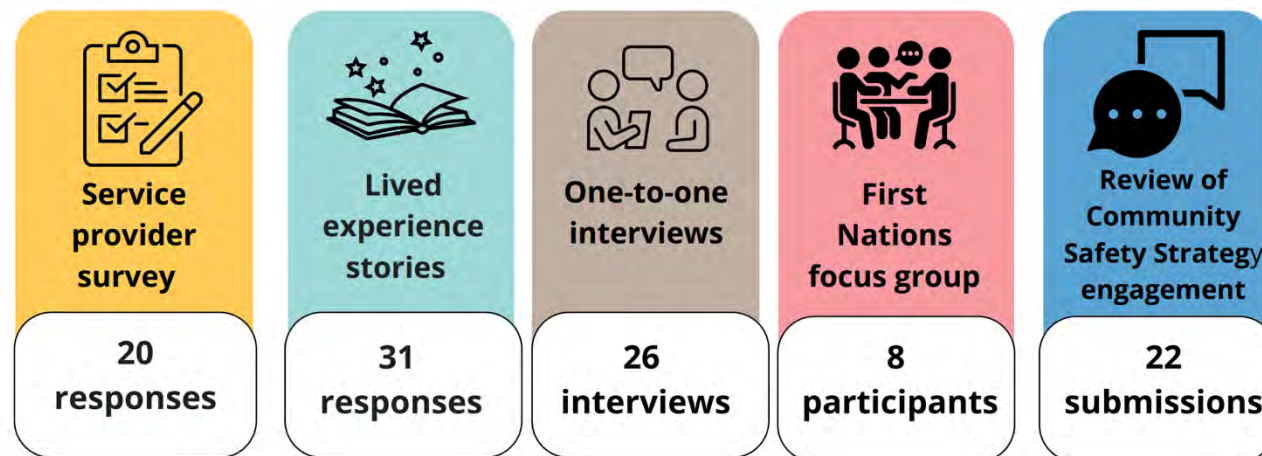


Figure 3 - Engagement overview infographic

Group workshops – City officers, community sector staff and volunteers, and other stakeholders including State Government representatives identified by the City as having valuable insights to inform the Action Plan, were presented with the engagement report in group workshops. The focus was on confirming and sense-checking key themes, determining whether anything is missing and collaboratively planning actions that addressed themes. City officers also sought feedback from the Youth Advisory Group.

Engagement Phase 2: Testing our findings & planning action

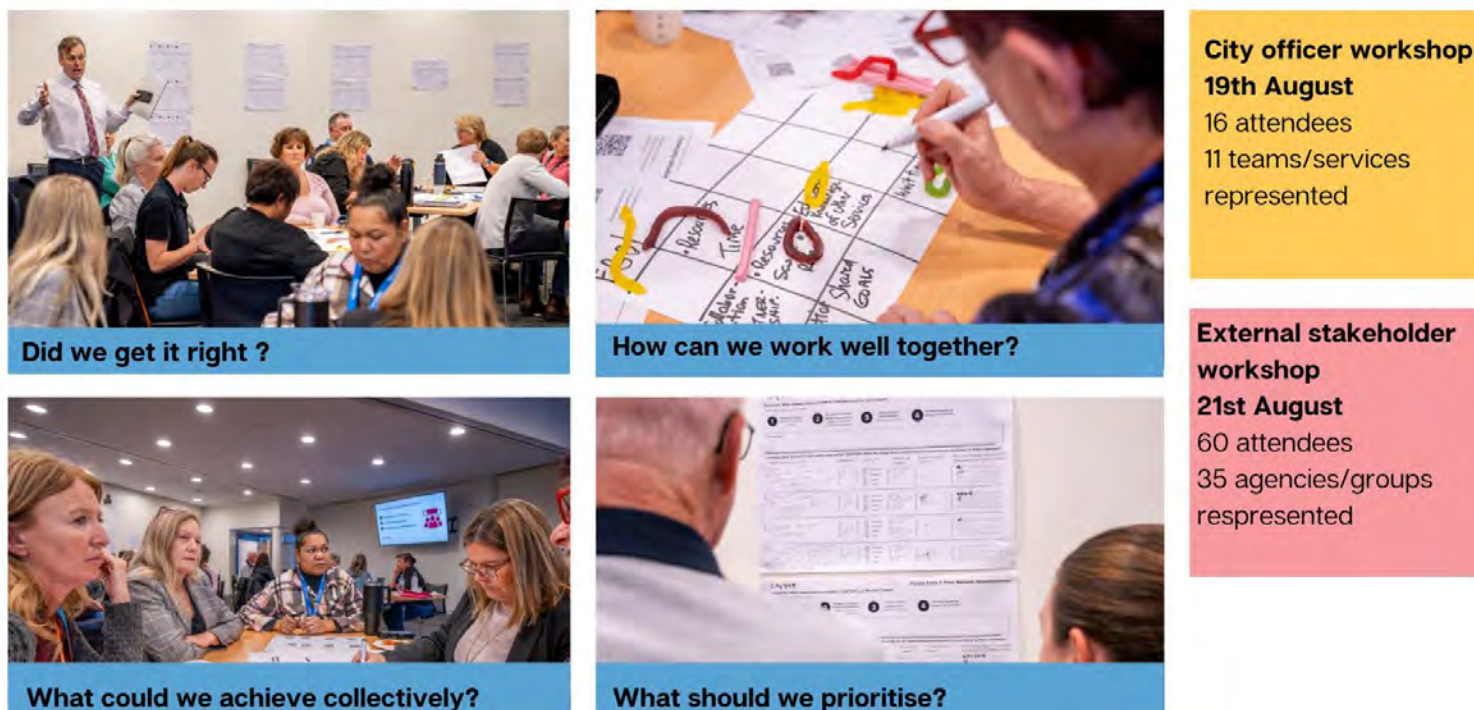


Figure 4 Group workshop photos, themes and participation overview

What we heard – Engagement Findings

While we heard some divergent views and perspectives on the challenges that homelessness presents in the Mandurah local government area and how best to respond to these, there was broad agreement on the following:

- **Solid foundations were established for collaboration, including an increase in supports for people sleeping rough and new housing projects** which were achievements of the previous strategy. However, strategy implementation was frustrated by poorly defined roles and inadequate accountability and reporting mechanisms.
- **Homelessness is still and will continue to be a major challenge** in the Mandurah local government area, with the scale of the problem and its impacts exacerbated by factors outside the City and its partners' control (e.g. housing availability, rental affordability, cost of living).
- **In light of severe shortages in permanent housing there is a critical need for temporary shelter and crisis accommodation** for people experiencing homelessness in the Mandurah local government area to ensure their safety, dignity and health, as well as a need to work on long-term housing solutions.
- **There is a need for an increased focus on early intervention and prevention**, with a specific focus on the factors driving homelessness, helping people navigate services and those groups who are most vulnerable (e.g. people living with disability, First Nations community, young people, women and children).
- **First Nations people and people with lived experience of homelessness need to have a stronger voice** in informing homelessness prevention and responses.
- **Effective collaboration underpins successful local responses to homelessness.** This Action Plan can support local collaboration by clearly defining roles and creating a shared action and advocacy agenda with a focus on supporting, aligning with and adding value to existing frameworks for homelessness collaboration.

Shared Action Plan Framework

The Mandurah Shared Approach to Ending Homelessness Action Plan 2025 - 2027 provides a framework for the City, the community, and other stakeholders to continue working together towards the goal of ending homelessness in the Mandurah local government area. It provides a road map for 'working together' and 'taking action' on the shared priorities that were identified through the engagement process.

Working together

This pillar identifies objectives and actions across two outcome domains - collaborate, empower. Actions across these domains seek to strengthen local collaboration, coordination, and facilitate the empowerment of First Nations people and those with lived experience of homelessness.

Taking action

This pillar identifies objectives and actions across three outcome domains - respond, support, and prevent. Actions across these domains focus on building capacity of frontline responders, addressing identified service gaps and harnessing opportunities to strengthen prevention supports.



Figure 5 Shared Action Plan Framework - pillars and outcome domains

Principles for working together

There are many actors involved in homelessness response. As we work together towards our shared vision of ending homelessness it is important that we work together in ways that unlock the potential for collective impact.

We heard throughout the engagement process that a 'collaborative culture' was an asset that the Mandurah community can harness further to unlock potential for collective impact and to drive more effective, coordinated responses to homelessness. At the community action planning workshop, we invited stakeholders to participate in co-designing the below principles for 'working together' to end homelessness in the Mandurah local government area.

Building Understanding

We will work together to build sector and community understanding of homelessness in Mandurah. This includes existing roles, referral pathways, resources, success stories and breaking down stigma.

Open Communication

We will work to communicate openly with the broader network, including providing any relevant updates and follow ups.

Collaboration

We will work to collaborate across the sector, actively contributing to networks, avoiding duplication and competition between services.

Connection and Respect

We will work to connect with other services respectfully, making personal connections across services.

Governance

We will put in place the governance mechanisms required to support these principles, defining shared goals and priorities.

City of Mandurah's role in Ending Homelessness

Whilst the City of Mandurah is not a provider or funder of frontline services for people experiencing homelessness, it recognises that it has an important role in working together with other stakeholders to end homelessness. Throughout this Action Plan the City's role is clearly identified through assigning of the following roles to actions.



We lead the delivery of actions that align with our role and responsibilities as a local government authority, including providing access to community facilities and public amenities, promoting community safety, and providing appropriate information, referrals and support to people who access our services.



We amplify our community's voices, providing platforms for them to advocate for their needs, whilst working with local stakeholders to increase investment in local services and community led solutions.



We play a supportive role in initiatives that are led by our community, including providing access to community grants and supporting the implementation of projects and programs.



We help to facilitate community led outcomes by connecting our community to resources, providing information, building connections between services and providing practical support.

Outcome Domain 1: Empower

Pillar 1: Working Together

Goal: Enable lived experience, First Nations and community led action.

Objective 1.1

Strengthen Aboriginal voices in decision making and cultural responsiveness of homelessness services, that impact locally.

City role: Advocate / Facilitate

Objective 1.2

Build capacity of volunteer led groups to support safe, sustainable and effective responses to homelessness.

City role: Facilitate

Objective 1.3

Establish a lived experience advisory group to ensure that homelessness responses are informed by lived experiences.

City role: Facilitate



“ —
Ask us, come sit with us....we
know what the problems are,
we know what the solutions are.
First Nations Focus Group
— ”

Projects/Actions	Objective	Resourcing	24/25	25/26	26/27	Measures of success	Responsible City Officer	Community Partner/s
1.1.1 Advocate for measures that strengthen local Aboriginal representation in public and community housing decision making.	1.1	Within existing budget	✓			- Advocacy is undertaken - Aboriginal stakeholders report that representation in decision making has increased.	Executive Manager, Community Services/ Coordinator Heritage and Capacity Building	Dep. of Communities District Leadership Group Winjan Aboriginal Corporation
1.1.2 Build capacity for community led homelessness responses through engagement with volunteer led and Aboriginal organisations to facilitate access to community grants, training and resources	1.1 & 1.2	Within existing budget	✓	✓	✓	- Number of organisations supported - Increased uptake in grant application and training/resources	Coordinator Heritage & Community Capacity	Boola Kep WAAEH / Anglicare WA (backbone organisation for A to Z)
1.1.3 Re-invigorate RAP Steering Group to guide a vehicle for Aboriginal voice and Aboriginal led solutions to homelessness	1.1	Within existing budget		✓	✓	- RAP Steering group reformed	Coordinator Heritage & Community Capacity	
1.1.4 Disseminate resources and host speakers/training through the Homelessness Street Present Network to increase cultural competency of homelessness sector.	1.1 & 1.2	Operational Costs		✓		- Number of resources disseminated and training sessions held	Coordinator Heritage & Community Capacity	Winjan Aboriginal Corporation

Projects/Actions	Objective	Resourcing	24/25	25/26	26/27	Measures of success	Responsible City Officer	Community Partner/s
						- Participants identify increase in cultural competency		Boola Kep
1.2.1 Disseminate resources and host training for volunteer led organisations that provide homelessness support with a focus on volunteer safety, organisation sustainability and working with people with complex needs.	1.2	Operational Costs			✓	- Number of resources disseminated and training sessions held - Participants identify increased knowledge and skills	Coordinator Community Development	Peel Connect Lotus Counselling WAAEH
1.2.2 Deliver a summit that facilitates conversations with providers of food relief in Mandurah to explore the supply chain from receipt of donated goods to the donation of these goods to people in need. Encourage charities to co-design principles of practice to work in harmony with one another for maximum benefit to those in need, and to build constructive stakeholder relationships with all participants of the food relief ecosystem.	1.2	Within existing budget		✓		- Less 'competition' for securing goods for donation - Intentional target marks for receipt of goods - Increased donations of goods by businesses and individuals - Charities are aware of their strengths and limitations in the	Executive Manager Community Services	Business (eg supermarkets, bakeries etc) Charities that distribute food (and other goods) Individual donators and receivers of goods

Projects/Actions	Objective	Resourcing	24/25	25/26	26/27	Measures of success	Responsible City Officer	Community Partner/s
						provision of donated goods.		
1.3.1 Work collaboratively with Advance to Zero to research and participate in a model for a Lived Experience Advisory Group that can provide people with lived experience of homelessness with a platform to inform and drive local responses to homelessness.	1.3	Within existing budget			✓	- Research report created - Model identified and implemented	-Coordinator Community Development	WAAEH / Anglicare WA

Outcome Domain 2: Collaborate

Goal: Sustain and strengthen mechanisms that support community sector collaboration on homelessness and street present.

Objective 2.1

Continue to embed the Advance to Zero framework to facilitate real-time homelessness data collection, service coordination and Housing First approaches that support people experiencing homelessness into permanent housing.

City role: Partner

Objective 2.2

Continue to strengthen communication, information sharing and collaboration amongst community groups and services that participate in homelessness response and prevention.

City role: Lead

Objective 2.3

Strengthen communication channels and conduits between local, regional and state homelessness planning bodies to facilitate more coordinated local responses and collective advocacy.

City role: Facilitate

Pillar 1 : Working Together



“ —
I've seen firsthand a lot more
groups pulling together as a
more collective approach to
help those in need.

Interview response

— ”

Projects/Actions	Objective	Resourcing	24/25	25/26	26/27	Measures of success	Responsible City Officer	Community Partner/s
2.1.1 Encourage local services and groups to contribute data to the By Name List and promote its use for homelessness planning locally.	2.1	Within existing budget	✓	✓	✓	- Number of engagements - Increased data received over time	Coordinator Community Development	WAAEH / Anglicare WA Rough Sleepers Coordination Group
2.1.2 Support coordinated Housing First responses to rough sleeping through the Rough Sleepers Coordination Group (WAAEH led)	2.1	Within existing budget	✓	✓	✓	- Decrease in numbers of people actively homeless	Coordinator Community Development	WAAEH / Anglicare WA Rough Sleepers Coordination Group
2.1.3 Collaborate on regional efforts to address the drivers of homelessness through the Mandurah-Kwinana-Rockingham Improvement team (WAAEH led)	2.1	Within existing budget	✓	✓	✓	- Regional partnership initiatives identified and implemented - Decrease in numbers of people actively homeless	Coordinator Community Development	WAAEH / Anglicare WA MKR Improvement team
2.2.1 Review the Terms of Reference of the Homelessness Street Present Network to strengthen the role of this	2.2	Within existing budget	✓		✓	- Terms of reference reviewed	Executive Manager Community Services	Homelessness and Street Present Network

Projects/Actions	Objective	Resourcing	24/25	25/26	26/27	Measures of success	Responsible City Officer	Community Partner/s
group in addressing gaps, reducing duplication, and collaborating on prevention initiatives.						- New terms of reference created		
2.2.2 Continue to host quarterly Homelessness and Street Present network meetings to provide opportunities for networking, information sharing and collaboration. Invite participation from the disability and health sectors, showcase innovation and problem solve strategic sector challenges.	2.2	Within existing budget	✓	✓	✓	- Number of quarterly meetings held - Participant feedback on effectiveness	Executive Manager Community Services	Homelessness and Street Present Network
2.3.1 Host a planning workshop to identify alignment and overlap in actions and advocacy priorities across local, regional, and state homelessness planning. Identify strategies for ensuring communication and coordination across	2.3	Within existing budget		✓		- Workshop held - Strategies identified and developed	Director Place & Community / Director Strategy & Economic Development	District Leadership Group WAAEH / Anglicare WA Peel Community Development Group

Projects/Actions	Objective	Resourcing	24/25	25/26	26/27	Measures of success	Responsible City Officer	Community Partner/s
these various levels of planning.								Office of Homelessness Peel Development Commission

Outcome Domain 3: Respond

Pillar 2 : Taking Action

Goal: Build capacity to ensure that frontline responses to homelessness are compassionate, safe and effective.

Objective 3.1

Develop and maintain partnerships and clear protocols that support compassionate and coordinated approaches to rough sleeping whilst maintaining accessibility, amenity and safety of the public realm.

City role: Lead

Objective 3.2

Deliver training and develop resources that support City officers to understand homelessness, their role in homelessness response and community resources that they can connect people to.

City role: Lead

Objective 3.3

Implement a public awareness campaign to provide a platform for sharing lived experience of homelessness, increase knowledge of available community resources and build awareness of the work being done in the Mandurah local government area to end homelessness.

City role: Partner

“
**Some people get treated
differently because of their
appearance and past.**
Lived experience response
”

Projects/Actions	Objective	Resourcing	24/ 25	25/ 26	26/ 27	Measures of success	Responsible City Officer	Community Partner/s
3.1.1 Review City protocols for responding to rough sleeping, to ensure that internal roles, responsibilities, process chains and referral points are clear.	3.1	Within existing budget	✓			- Protocols reviewed and updated where necessary	Executive Manager, Development & Compliance/ Executive Manager, Community Services	WA Police, Assertive Outreach providers
3.1.2 Develop and implement an internal (City) communications strategy raise awareness of protocols.	3.1	Within existing budget	✓			- Strategy developed and implemented - Internal stakeholders report increased awareness / confidence	Manager, Strategic Communications	Homelessness & Street Present Network
3.1.3 Review MoU/s and partnership agreements with Police and frontline homelessness services to facilitate risk-based decision making, coordinated and compassionate responses.	3.1	Within existing budget	✓			- Number of MoUs and partnership agreements reviewed - Stakeholder feedback on	Executive Manager, Community Services	WA Police Department for Communities Homelessness & Street Present Network

Projects/Actions	Objective	Resourcing	24/ 25	25/ 26	26/ 27	Measures of success	Responsible City Officer	Community Partner/s
						the effectiveness of responses (e.g. incident debriefs)		
3.1.4 Continue to collaborate with the Assertive Outreach Services that engages with people who are sleeping rough.	3.1	Within existing budget	✓	✓	✓	- Stakeholder feedback on the effectiveness of the service	Coordinator Community Development/ Coordinator Ranger Services	St Pats/ other sector providers of outreach
3.1.5 Support human-centred housing first, data driven responses to homelessness through the Advance to Zero Project	3.1	Within existing budget	✓	✓	✓	- Evidence that BNL data is used to drive decisions	Executive Manager, Community Services	WAAEH / Anglicare WA MKR Improvement Team
3.2.1 Host homelessness training for City officers that work in frontline response roles (e.g. librarians, recreation staff)	3.2	Operational Costs		✓	✓	- Number of training sessions held - Participant report increased knowledge and skills	Coordinator Community Development	Shelter WA

Projects/Actions	Objective	Resourcing	24/ 25	25/ 26	26/ 27	Measures of success	Responsible City Officer	Community Partner/s
3.2.2 Maintain a public directory of support services to assist frontline responders to refer people experiencing homelessness to appropriate supports.	3.2	Operational Costs			✓	- Public directory created/ maintained	Coordinator Community Development	Homelessness & Street Present Network
3.3.1 Collaborate with local services and people with lived experience to design and deliver a public awareness campaign that includes: - sharing lived experience of homelessness - stories of Mandurah community responding to homelessness - community supports and services - process for responding/reporting homelessness - targeted engagement with local businesses, sporting clubs and	3.3	Operational Costs		✓		- Collaboration occurs - Public awareness campaign created - Campaign reach - Reported increase in awareness/knowledge	Executive Manager, Community Services	Homelessness & Street Present Network WAAEH / Anglicare WA

Projects/Actions	Objective	Resourcing	24/ 25	25/ 26	26/ 27	Measures of success	Responsible City Officer	Community Partner/s
community associations - Volunteering - Roles of tiers of Government								

Outcome Domain 4: Support

Goal: Sustain and strengthen crisis supports to enhance safety, amenity and dignity for people experiencing homelessness.

Objective 4.1

Advocate to State and Federal Government and support community-led efforts for increased investment in purpose-built indoor safe night spaces, crisis accommodation and affordable housing in the southern metropolitan corridor, that aligns with best practice approaches and supports people on their pathway to permanent housing solutions.

City role: Advocate

Objective 4.2

Support local services to extend operating hours for meal and shower services for people experiencing homelessness.

City role: Facilitate

Objective 4.3

Advocate for accessible and mobile health services that improve physical and mental health outcomes for people who are experiencing rough sleep.

City role: Advocate

Pillar 2: Taking Action

“
I'm thankful for having the opportunity to get into an accommodation service for me to have that second chance in life so I can make the difference I didn't think I could have on the streets.
Lived experience response
”

“
Getting well health wise and getting my operation (is my most pressing concern). Without a roof over my head and routine I can't start getting better and getting my surgery.
Lived experience response
”

Projects/Actions	Objective	Resourcing	24/25	25/26	26/27	Measures of success	Responsible City Officer	Community Partner/s
4.1.1 Develop an advocacy position for further state/federal investment in safe night space/s in the south metro corridor that would service Mandurah with a response that is purpose-built, safe, culturally secure, operationally sustainable and aligns with best practice, including professionally trained staff.	4.1	Within existing budget	✓	✓		- Advocacy position developed	Chief Executive Officer	Peel Community Development Group (Peel Away the Mask 3) WAAEH / Anglicare WA MKR Improvement Team District Leadership Group
4.1.2 Support community led efforts to investigate and plan for safe and effective crisis accommodation and housing that aligns with best practice approaches.	4.1	Operational Costs			✓	- Advice and support provided - Increased accommodation	Executive Manager, Community Services	Peel Community Development Group (Peel Away the Mask 3)

Projects/Actions	Objective	Resourcing	24/25	25/26	26/27	Measures of success	Responsible City Officer	Community Partner/s
								WAAEH / Anglicare WA MKR Improvement Team
4.1.3 Consider land holdings to determine opportunities to contribute to community led projects that increase local crisis accommodation and affordable housing provisions. Leverage partnerships and collaborate with non-profits, community organisations, and housing providers.	4.1	Within existing budget		✓		- Investigation and consideration of land holdings occurs	Executive Manager Community Services/ Executive Manager Strategy	Community Housing Support Sector/ Department of Communities
4.2.1 Engage with local services and stakeholders to identify feasibility of extending Peel Community Kitchen to a dinner service and extending opening to 7 days a week.	4.2	Within existing budget	✓			- Engagement occurs - Extension of service if feasible		

Projects/Actions	Objective	Resourcing	24/25	25/26	26/27	Measures of success	Responsible City Officer	Community Partner/s
4.2.2 Engage with local services and stakeholders to identify feasibility of extending shower services to 7 days a week.	4.2					- Engagement occurs - Extension of service if feasible		
4.3.1 Support trial of a Mobile GP service	4.3	Operational Costs* (City Partnership Grant Funded)	✓	✓		- Trial supported - Number of people supported - Improved health and well being outcomes (demonstrated through case studies)	Executive Manager, Community Services	Street Doctor service
4.3.2 Engage with Peel Health Campus to investigate opportunities for introducing a Homelessness Support Worker role to be located at hospital.	4.3	Within existing budget		✓		- Engagement occurs - Role created if feasible	Executive Manager Community Services/ Manager Healthy Communities	Department of Health
4.3.3 Advocate for increase in mental health outreach services.	4.3	Within existing budget		✓		- Advocacy is undertaken	Chief Executive Officer	Department of Health

Outcome Domain 5: Prevent

Goal: Implement initiatives that address the key drivers of homelessness, connect at-risk people up to support.

Objective 5.1

Leverage the City's relationships with stakeholders and the community to link people with prevention-based information, education and support.

City role: Advocate / Facilitate

Objective 5.2

Connect people at risk of homelessness to social support networks and opportunities for community participation.

City role: Facilitate

Objective 5.3

Collaborate with government, community and private sector to increase affordable housing options.

City role: Advocate

Pillar 2: Taking Action



“
We have some of the most amazing opportunities. Anybody who works in a Public Library where you're dealing with community on a daily basis (knows) we actually have the opportunity to change people's lives, even if it's just in a tiny little bit each day. It could just be by acknowledging people by smiling, by saying hello. By making them feel comfortable in the space.
Interview response
”

Projects/Actions	Objective	Resourcing	24/25	25/26	26/27	Measures of success	Responsible City Officer	Community Partner/s
5.1.1 Develop resources that support frontline staff to identify risk factors for homelessness and connect people with information and support to address their needs. (e.g. trigger point guides for conversations about FDV, financial stress)	5.1	Operational Costs	✓			- Resources developed and disseminated	Coordinator Community Development	Office of Homelessness
5.1.2 Review Library Social Work statewide pilot programs to consider a Mandurah application that could provide targeted support to people at risk of homelessness who present in the libraries. - Develop business case - Identify funding and partners - Implement and evaluate pilot	5.1	Operational Costs External grant funded			✓	- Business case developed - Funding and partners identified - Trial implemented and evaluated	Coordinator Library Services/ Executive Manager, Community Services	Service Providers
5.1.3 Collaborate with local services to increase access to information, education and support services to	5.1	Within existing budget			✓	- Number of initiatives created that increase		Homelessness and Street Present

Projects/Actions	Objective	Resourcing	24/25	25/26	26/27	Measures of success	Responsible City Officer	Community Partner/s
build individual and family's capacity to cope with the cost-of-living crisis. E.g. 'early intervention showcase event', financial management workshops, online resources.						access and build capacity		Network - developed (tbc)
5.1.4 Maintain and promote an annually reviewed resource of community services that people can access to address risk factors for homelessness e.g. financial insecurity, unemployment, mental health, family and domestic violence, problematic alcohol and drug use, housing insecurity.	5.1	Operational Costs	✓	✓	✓	- Resource maintained, reviewed and updated - Resource promoted	Coordinator Community Development	Homelessness and Street Present Network
5.2.1 Support the growth of community-led initiatives that support people experiencing homelessness to have joy and live a fulfilled life (e.g. community choirs, running groups, community gardens)	5.2	Operational Costs	✓	✓	✓	- Number of community-led initiatives supported - Impact stories demonstrate outcomes (e.g.	Executive Manager Community Services	Homelessness and Street Present Network

Projects/Actions	Objective	Resourcing	24/25	25/26	26/27	Measures of success	Responsible City Officer	Community Partner/s
						reduction in loneliness, increased access to social supports)		
5.2.2 Actively engage with the Homelessness and Street Present Network and any providers in the homelessness sector to promote come and try free City programs (eg outdoor fitness classes). The benefits are two-fold: (1) to improve the health, wellbeing and social connectedness of people in the sector; (2) grow their understanding and confidence in these programs to encourage people facing hardship to join.	5.2	Within existing budget	✓			Increased confidence of providers to refer clients to free City programs	Executive Manager Healthy Communities	City community facility and service providers
5.3.1 Advocate to WALGA for the development of a local government advocacy	5.3	Within existing budget	✓	✓		- Advocacy is undertaken	Chief Executive Officer	

Projects/Actions	Objective	Resourcing	24/25	25/26	26/27	Measures of success	Responsible City Officer	Community Partner/s
position on affordable housing.								
5.3.2 Support community led initiatives that engage with the property management sector and prospective tenants to help people at risk of homelessness secure and maintain tenancies	5.3	Within existing budget	✓	✓	✓	- Number of community led initiatives supported	-	WAAEH / Anglicare WA MKR Improvement Team
5.3.3 Carry out a review of underutilised land holdings and present findings to the State Government to consider as part of land available to deliver affordable housing projects, either directly delivered by the State Government or other developers. Advocate to State Government to deliver suitable projects that facilitate access to underutilised housing and land.	5.3	Within existing budget		✓		- Investigation of land holdings occurs	- Executive Manager Community Services/ Executive Manager Strategy	Community Housing Support Sector/ Department of Communities District Leadership Group

Governance & Reporting

To support decision making, monitoring, reporting and evaluation of this Shared Action Plan:

1. The City will assign responsibilities for the facilitation, coordination, implementation, and reporting on actions in this Plan.
2. City officers will provide regular reporting/ presentations as part of the Homelessness and Street Present Network and the Advance to Zero working groups, who will also provide an advisory function with progress updates and collaborative planning taking place at these regular meetings.
3. The City will develop and implement a communications plan to keep stakeholders and the broader community informed of progress.
4. An annual Action Plan report card will be developed and distributed to track progress and ensure accountability.
5. An evaluation will be completed at the end of the Plan to assess the extent to which the Plan achieved the intended goals and to identify opportunities for learning and improvement.
6. City officers to provide annual report to Council, and report on any milestones of significance.

2	SUBJECT:	Encroachments - Reserve 35461, Seawind Dr, Silver Sands
	DIRECTOR:	Director Strategy & Economic Development (Vicki Kelly)
	MEETING:	Council Meeting
	MEETING DATE:	17 December 2024

Summary

There are encroachments of fencing and other structures from four (4) residential properties in Seawind Drive, Silver Sands into portions of Public Recreation Reserve 35461. The majority of these encroachments have been in place since the properties were first built in the late 1980s.

The encroachments meet the criteria under the City's Encroachment Policy for disposal, with the specific circumstances that apply to these encroachments warranting this approach.

The Department of Planning, Lands & Heritage (DPLH) requirements with respect to public consultation and provision of adequate public open space in the area have been satisfied.

Current market valuations and all costs associated with the disposal are agreed to be paid by the landowners. If supported by Council, landowners are required to enter into a formal legal agreement with the City to be caveated on their property titles until the land transfer has been finalised. This will secure the arrangement for all parties.

Council endorsement is requested, therefore, to dispose of the land area containing the encroachments (total approximate 481 sqm) from Reserve 35461 for amalgamation into 25, 27, 29 & 31 Seawind Drive, Silver Sands, subject to the Minister for Lands approval.

Disclosure of Interest

Nil

Location

- Reserve 35461 – Lot 403 on DP 49361 & Lot 2542 on P12303
- Lot 129 (No. 31) Seawind Dr, Silver Sands
- Lot 128 (No. 29) Seawind Dr, Silver Sands
- Lot 127 (No. 27) Seawind Dr, Silver Sands
- Lot 78 (No. 25) Seawind Dr, Silver Sands



Previous Relevant Documentation

- G.63/11/00. 21 Nov 2000 Council accepted the management order for Reserve 35461. Council supported the Department's proposal to sell encroaching land abutting lots.

Background

Reserve 35461 was created in approximately 1978 and contributed to the 10% public open space requirement for the subdivision of the estate. Rather than being a recreational space, it serves as a buffer between the residential properties and Mandurah Road. It has a steep incline dropping down from the rear of the properties, is heavily vegetated, and has a wide concrete pathway traversing through the middle of it for public access along Mandurah Road.

In January 1998, when the City did not yet have management over the reserve, the City advised the then Department of Land Administration (DOLA) that the fences from several of the lots in Seawind Drive had encroached into the reserve.

Whilst it appears that the fences behind No's 25, 27 & 29 were also encroaching into the reserve at that time, there were no other structures encroaching, therefore it is possible the intention was to have the fences relocated back to within the correct boundary, however this never occurred.

Soon after, a glass atrium structure was installed at No. 27 and over the years additional retaining and small structures have been built within the encroaching sections.



The City accepted management of the reserve subject to the encroachments being dealt with, and in Nov 2000, Council endorsed the disposal of the encroachments from No's 33, 35 & 37 for amalgamation into the landowner's properties. To prevent any further encroachments along the strip, Council also endorsed a triangular portion of Lot 129 (No. 31), which was not yet developed, to be offered to that landowner, however, the offer was declined.

On the 01/08/2001, the City accepted Management Order H827811 with a purpose of 'Public Recreation' over the reserve. The required Town Planning Scheme amendment by the City to rezone the land from "Local Recreation" to "Residential R20" was only finalised in 2022 under a bulk Omnibus Scheme Amendment.

In 2020, the new landowner of No. 31 Seawind Drive, who was preparing to build on the lot, which was still vacant, approached the City to request acquisition of the 4m portion of land behind the property boundary, to marry up with the other fences within the reserve.

Comment

The encroachments identified at each property are as follows:

Property	Date Acquired by current Landowner	Encroachment Details		
		Approx. Area (sqm)	Type	Date Installed
25 Seawind Dr	27/08/99	126	Fencing, retaining walls, shade sails, gardens/landscaping.	Fencing & gardens pre-1995. Other items 2007 on.
27 Seawind Dr	06/07/06	195	Fencing, glass atrium, gardens/landscaping.	Fencing from pre-1995. Glass atrium 1998 (BA 17589).
29 Seawind Dr	20/07/99	57	Fencing, 2 small sheds	Fencing from pre-1995. Sheds hard to determine but many years.
31 Seawind Dr	11/11/18	103	Fencing/retained garden beds	Fencing early 2022, garden bed late 2023.

(Refer **Attachment 2.1** showing images of the encroachments into the reserve.)

The City's surveying team have inspected the land and confirmed that the colorbond fencing from each of the properties encroaches into the reserve, at varying degrees up to nearly 7m at the furthest point. (refer **Attachment 2.1** for survey sketches). Note: this is subject to confirmation by formal independent survey.

Upon inspection of the reserve, it was noted that parts of the fencing are not properly retained therefore could provide a risk in terms of public liability.

City Encroachments Policy

The City's new internal encroachments policy *CoM-LUP 01 Encroachments into Public Land* (the Policy) was introduced to guide officers and Council in the management of encroachments into public land.

Under the Policy, the subject encroachments have been categorised as 'Restrictive' as:

- There is a degree of risk in terms of public and financial liability.
- The encroachment land area is significant.
- The additional area provides significant benefit in terms of use to the landowners.
- They create an unreasonable precedent if permitted to remain.

Restrictive encroachments may be supported for sale where they meet the following criteria (see officer comments against each for the subject encroachments):

a)	It is a structural Encroachment that would be impractical to have removed	<i>The glass atrium structure and fencing would be impractical (and prohibitively expensive) to remove or relocate.</i>
b)	There are no impacts on infrastructure or service provision that cannot be managed, either by way of easements or relocation	<i>There is no service infrastructure within the encroachment area as confirmed by a Before You Dig.</i>
c)	If over Crown Land:	
	◦ the DPLH have given in principle consent to progressing the sale	<i>DPLH have agreed to accept a submission from the City, from which they will carry out their standard due diligence and referral process.</i>
	◦ the City and WAPC* supports the proposal and rezoning of the land.	<i>The WAPC have advised they will consider the application upon the City's formal submission.</i>
	◦ the land is determined to no longer be required for the purpose it was created.	<i>The land has not been used by the public for at least 30-40 years now and, should the encroachments be removed, will have minimal impact on public amenity.</i>
	◦ have demonstrated that the land is underutilised, and that disposal would not otherwise affect the required provision of an adequate quantity and quality of Public Open Space (POS) in the locality.	<i>*POS calculation demonstrates that the disposal of the encroaching land area has no bearing on the quantity or quality of POS in this locality.</i>
d)	Any impacts to adjoining property owners or the public in general can be appropriately managed	<i>No significant impacts on adjoining landowners identified and public consultation yielded no submissions.</i>
e)	It does not set a precedent that could prove difficult for the City to manage.	<i>It could set a precedent for future such proposals however each will be evaluated in accordance with the policy.</i>
f)	There are no impacts upon the City, including financial, for access or maintenance that cannot be managed.	<i>If the encroachments are removed, the City will be required to maintain the section of land into the future.</i>
g)	the Encroachment infrastructure meets acceptable planning and building approval guidelines.	<i>The fencing and small sheds do not require building approval. The glass atrium has been approved within boundary.</i>

The encroachments have, therefore, been determined as meeting the requirements under the Policy for disposal, subject to Council endorsement and the Minister for Lands approval. Given the above, it is considered a sale to the landowners is the most appropriate way of finalising this historic and outstanding issue.

DPLH Requirements & Valuations

DPLH confirm that public open space (POS) reserves ceded to the State via subdivision (in this case section 20A of the *Town Planning and Development Act 1928*) are afforded a very high level of protection by the Department's internal policies, therefore the City should always endeavour to have such encroachments removed if possible.

Based on the details and history of this specific proposal, however, they have agreed to accept a submission from the City for the sale of the land, subject to the City:

- demonstrating ratepayer support to the proposal via the appropriate community consultation and advertising, as well as signposting the proposal upon the reserve.
- demonstrating the reserve is under-utilised, and that disposal would not otherwise affect the required provision of an adequate quantity and quality of POS in the locality.
- obtaining a Council resolution supporting the disposal.

*It has been calculated that there is currently 10.018ha of POS within the suburb of Silver Sands, which equates to 10.46% of the total area. Of that, 89% is within the buffers to the Regional roads and, whilst this contains significant vegetation and path networks, it provides extremely limited, accessible and usable open space, with the major open spaces in Silver Sands in the foreshore and beach access. The reduction of 481sqm due to the encroachments reduces the total POS area to 9.9699ha which, as a percentage, reduces the total POS to 10.41%. As this meets the minimum 10% requirement of POS in the area, the disposal of the encroaching land area has no bearing on the quantity or quality of POS in this locality.

To assist the landowners, DPLH provided an upfront current market valuation from the Valuer General's Office, *refer Confidential Attachment 2.2*. All landowners have been provided with the valuations and approximate costs and fees and charges that will apply and agreed to progress with the sale process. Some of these costs can be shared by the landowners.

If Council endorse the disposal, the landowners are required to enter into a formal legal Agreement with the City to secure the terms and conditions of the proposal. This is to be caveated on their property title until the transfer has been actioned, which will ensure that should a property be on-sold prospective purchasers are made aware of their obligations in this regard.

If disposed of, the land is required to be re-zoned from 'Public Open Space' under the LPS 12 to 'Residential R20'. This process will be undertaken under a bulk Omnibus Amendment by the City at an appropriate time post the land transfer.

Officers reiterate the following specifics of the encroachments which support the sale being progressed:

- The encroachments would be prohibitively expensive to remove or realign onto boundary.
- The current landowners (excluding No. 31) did not install the encroachments.
- The land, due to its terrain, provides little public amenity or other use.
- There remains an adequate provision of POS within the subdivision area.
- Disposal will result in a uniform boundary alignment along this section of the reserve.
- There has been no identified community objection to the disposal.
- The land has been removed from public use for nearly 40 years.

If either Council or the Minister for Lands do not support the disposal, the landowners will be required to remove the encroachments from the reserve and remediate the land.

Consultation

Public consultation and advertising have been carried out, with an advertisement placed in the Mandurah Times and on City noticeboards and social media on the 09/10/2024 for 30 days, and a letter drop to 31 landowners in the immediate vicinity, and the reserve was signposted for the same period. No submissions were received.

The method of consultation was as follows:

1. Letter drop – 31 Landowners in Silver Sands – No.10-28 Seawind Dr, No. 13-23 Seawind Dr, & No. 3-11 Breaker Cl. No submissions were received.
2. Department of Planning, Lands & Heritage
3. Western Australian Planning Commission
4. Before you Dig – no infrastructure present.

Statutory Environment

Land Administration Act 1997 –

- Section 51 – the Minister may by order cancel, change the purpose of or amend the boundaries of, or the locations or lots comprising, a reserve.
- Section 87- the Minister may convey in fee simple or lease Crown land for subsequent amalgamation with adjoining land.

Policy Implications

Nil

Financial Implications

All proceeds from disposal of the encroaching land are received by the Crown not the City of Mandurah.

The landowners are to pay all costs to acquire the land, including but not limited to current market value for the land, City and DPLH fees and charges, Landgate and surveying costs.

Once the land has been transferred, the City will be able to recoup rates on the additional area.

If the encroachments are removed this will be at a high expense to the existing owners. The City will be required to maintain this area of the reserve into the future.

Economic Implications

Nil

Environmental Implications

The change formalises the transition of this land to the private landowners.

Risk Analysis

As the encroaching fences are in parts not properly retained, there is a risk they could impact upon the reserve or a member of the public and the City could bear some liability.

Adverse possession is not applicable, as this does not apply over Crown land.

There is a non-uniform boundary alignment that is not appropriate for the area.

Requiring landowners to remove significant structures for limited benefit represents a reputational risk.

Strategic Implications

The following community outcomes from the City of Mandurah Strategic Community Plan 2024 – 2044 are relevant to this report:

Leadership:

- Sound decisions based on evidence and meaningful engagement
- Well-maintained assets and facilities that meet the needs of our community
- A committed, innovative, effective, and values driven Council and workforce

Conclusion

There are remnant encroachments into Public Recreation Reserve 35461 from four (4) properties in Seawind Drive, Silver Sands which need resolving.

Whilst Council previously resolved not to support any further disposal of land due to encroachments by adjoining landowners, the encroachments meet the criteria for sale under the City's Encroachments Policy, and DPLH requirements of ratepayer support and provision of public open space in the locality.

Current market valuations for the land have been provided by the DPLH, and the landowners have agreed to pay this land value, and all costs associated with acquiring the land for amalgamation into their properties.

Council is therefore requested to endorse the sale of the encroaching land for submission to the DPLH for the Minister for Land's consent.

NOTE:

- Refer ***Attachment 2.1*** ***Encroachments Surveys & Aerials***
Confidential Attachment 2.2 ***Current Market Valuations***

RECOMMENDATION

That Council:

1. Resolve the current encroachments into Public Recreation Reserve 35461 from the landowner's properties at No's 25, 27, 29, & 31 Seawind Drive, Silver Sands be disposed of for amalgamation into their properties.
2. In accordance with sections 51 and 87 of the *Land Administration Act 1997*, and subject to the Minister for Lands consent, endorses the excision of the following (approximate) areas of land from Lots 403 & 2542 Reserve 35461 (up to the current encroaching fence-lines only and subject to formal survey) for amalgamation into the adjoining freehold residential land parcels as specified:

From Lot 403 R35461

- Approx. 103 sqm into Lot 129 (No. 31) Seawind Dr, Silver Sands
- Approx. 57 sqm into Lot 128 (No. 29) Seawind Dr, Silver Sands
- Approx. 195 sqm into Lot 127 (No. 27) Seawind Dr, Silver Sands

From Lot 403 & Lot 2542 R35461

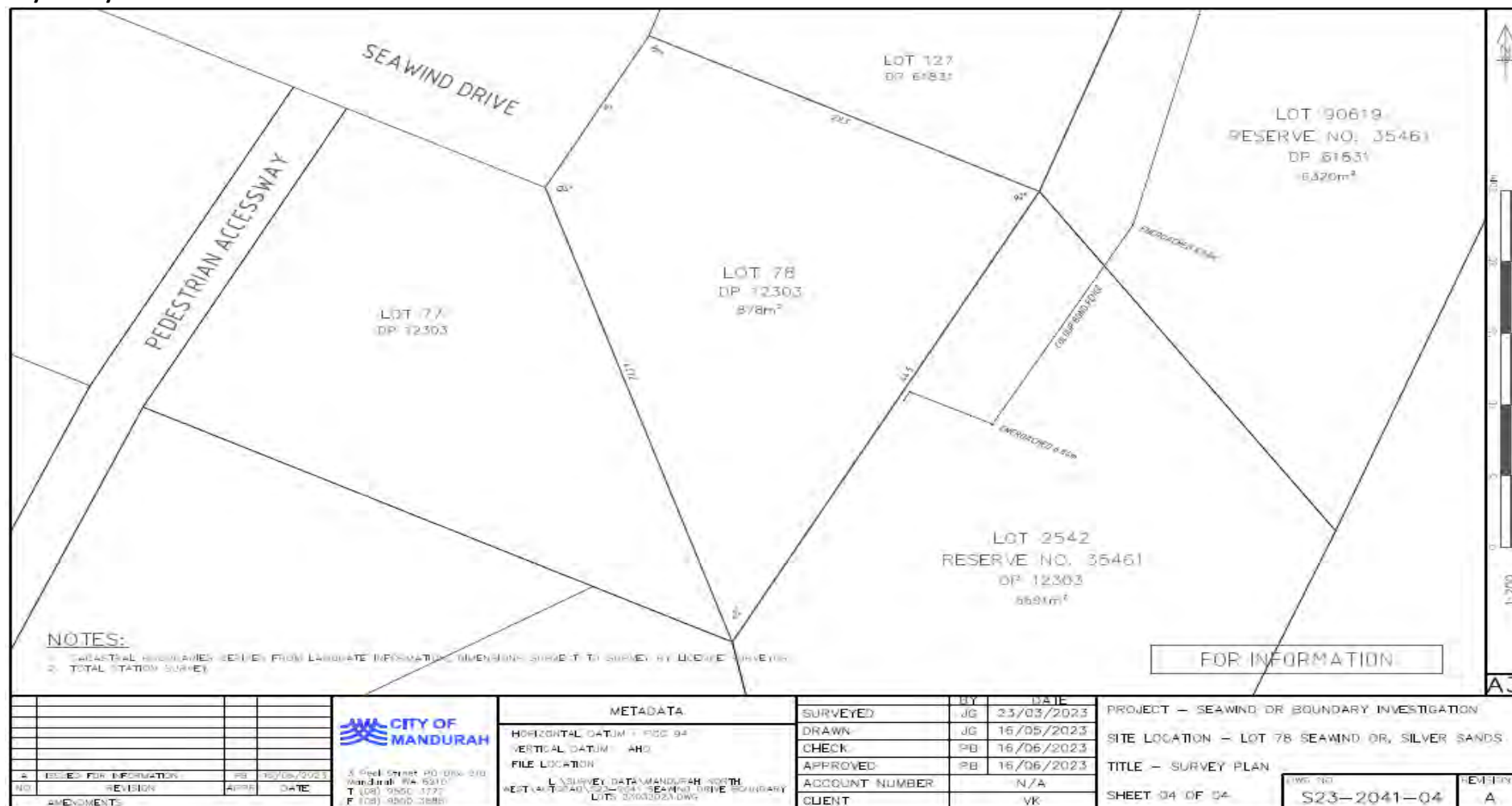
- Approx. 126 sqm into Lot 78 (No. 25) Seawind Dr, Silver Sands

3. Acknowledges that all costs to amend the land tenure will be borne by the encroaching landowners.
4. Acknowledges that all landowners will be required to enter into a formal legal agreement with the City of Mandurah, to be caveated on their property title, until such time as the land transfer has been finalised.

Encroachment Surveys & Aerials – Reserve 35461

From Lot 78 (25) Seawind Drive

1. City Survey



Encroachment Surveys & Aerials – Reserve 35461

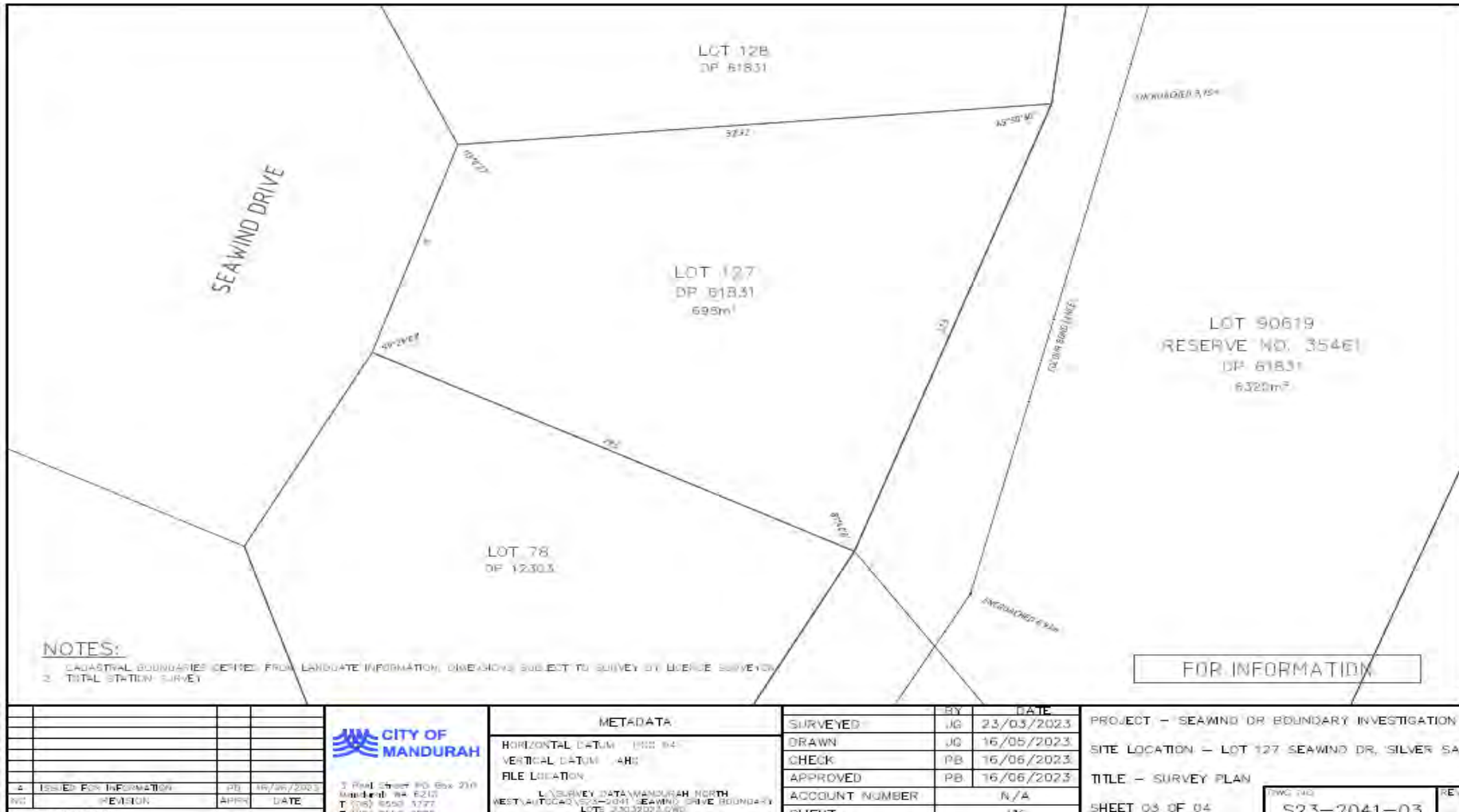
2. Encroaching sage green fence into reserve



Encroachment Surveys & Aerials – Reserve 35461

From Lot 127 (27) Seawind Drive

1. City Survey



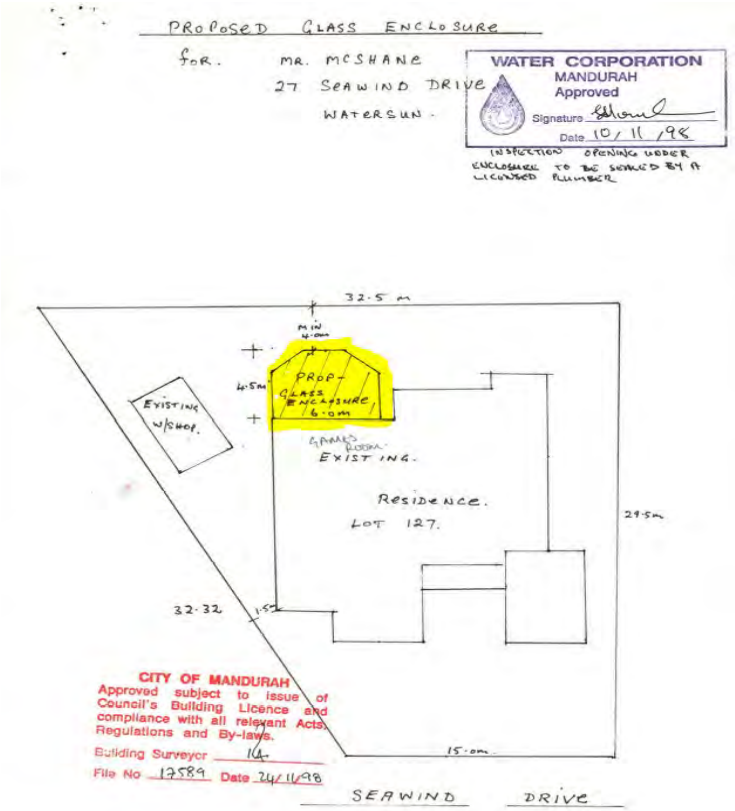
2. Encroaching green colorbond fence

Encroachment Surveys & Aerials – Reserve 35461



3. Portion of City approved Glass Atrium

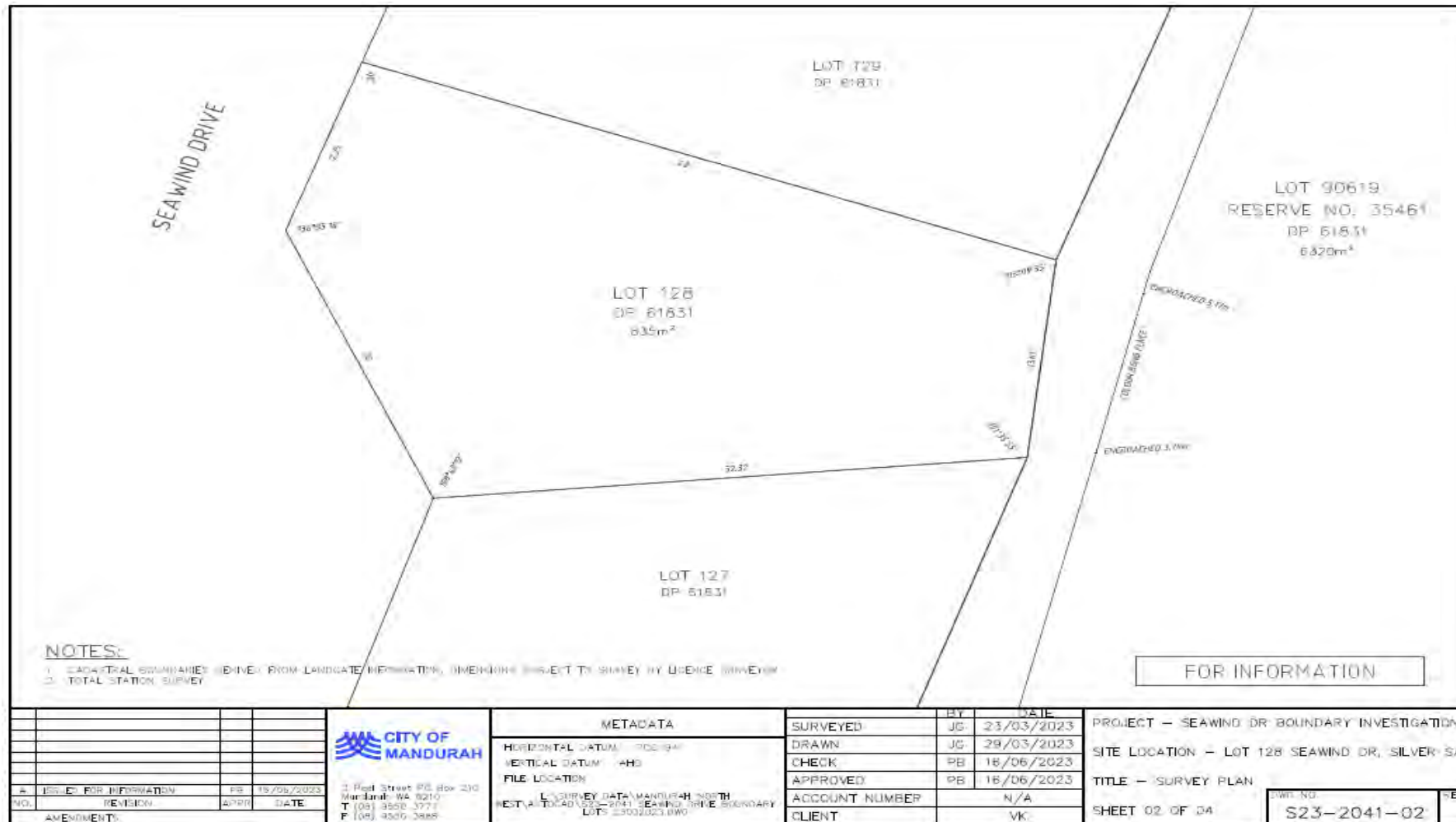
Encroachment Surveys & Aerials – Reserve 35461



From Lot 128 (29) Seawind Drive

Encroachment Surveys & Aerials – Reserve 35461

1. City Survey



2. Encroaching cream colorbond fence

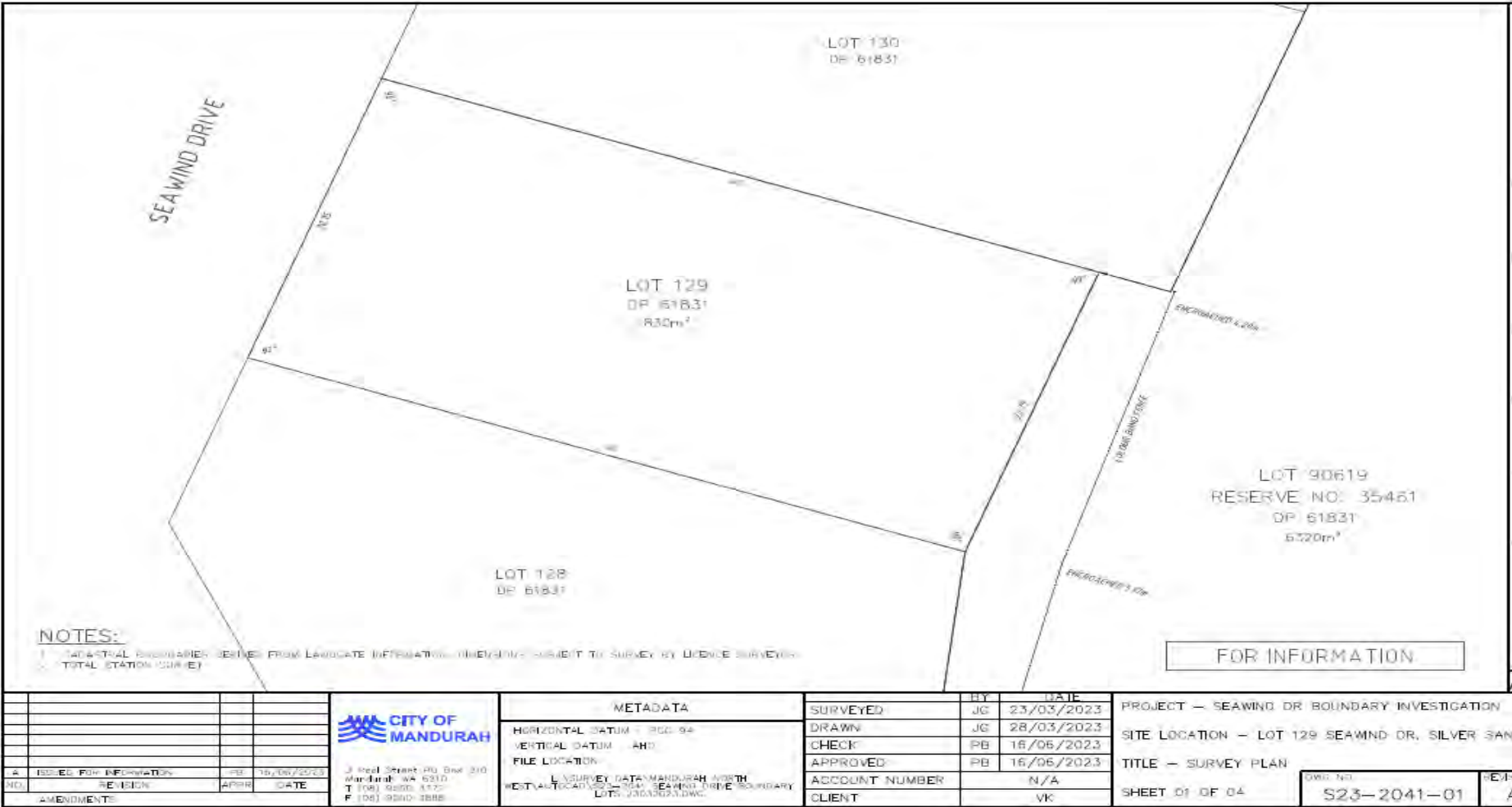
Encroachment Surveys & Aerials – Reserve 35461



From Lot 129 (31) Seawind Drive

1. City Survey

Encroachment Surveys & Aerials – Reserve 35461



3. Encroaching cream colorbond fence (behind vegetation)

Encroachment Surveys & Aerials – Reserve 35461



General Reserve Terrain

Encroachment Surveys & Aerials – Reserve 35461



3	SUBJECT:	Transform Mandurah Framework
	DIRECTOR:	Strategy & Economic Development
	MEETING:	Council Meeting
	MEETING DATE:	17 December 2024

Summary

Transform Mandurah serves as a portfolio of projects that consist of the City's most significant and transformative impacts to achieve the vision and outcomes of the Strategic Community Plan. The delivery is prioritised within the City's Corporate planning system.

The 'Transform Mandurah Framework' is the process by which new projects or initiatives are assessed for inclusion in the Transform Mandurah portfolio. Project ideas that align with the aspirational objectives of the Transform Mandurah program are identified and assessed and presented to Council for consideration. Projects that are supported by Council are prioritised in the City's Long Term Financial Plan and approved through the Annual Budget and Corporate Business Plan.

Council is requested to approve the 'Transform Mandurah Framework' as the mechanism to determine priority projects. Council is also asked to acknowledge that initiatives that are identified as 'Transform Mandurah' projects will be prioritised for planning and delivery in respect to the allocation of City resources.

Disclosure of Interest

N/A

Previous Relevant Documentation

- | | | |
|-----------|-------------------|---|
| G.4/09/24 | 24 September 2024 | Council endorsed the City's Economic Development Strategy for final approval and noted that regular updates against the outcomes of the Strategy will be provided through the City's quarterly Corporate Business Plan performance reports. |
|-----------|-------------------|---|
- | | | |
|----------|--------------|---|
| G11/7/22 | 22 July 2022 | Council endorsed the Transform Mandurah Economic Opportunities research report and for officers to develop a short list of priority projects to be presented back to Council for consideration. Council also supported ongoing advocacy efforts to both State and Federal Government for Mandurah residents to have equitable access to employment and educational opportunities and other important social services. |
|----------|--------------|---|

Background

The City of Mandurah has grown substantially over the past 20 years. The population has almost doubled from 52,000 in 2003 to 99,000 in 2023. This is expected to increase further to 120,000 during the next decade.

This growth poses both challenges and opportunities for the city. Research highlights that poorly managed urban intensification can lead to geographic disparities within local government areas and more unequal socio-economic conditions. Growing demand for services the City administers is also likely to require additional resources, while local businesses and community groups are likely to benefit from new opportunities that a larger population brings.

Analysis undertaken as part of the Transform Mandurah Phase 2 project shows that unemployment rates in Central Mandurah are twice the City's average, while 67% of school age children in Central Mandurah were found to be developmentally on track, compared to 85% in the Greater Perth region. The data varies across the LGA, with 90% of the children in Falcon being developmentally on track.

A coordinated, strategic approach to managing this growth is essential for the City to realise the community's vision of Mandurah as a place: "Woven by waterways; a city that is thriving and connected to its people and nature", and realise the goals of the strategic community plan.

Transform Mandurah

The City's Corporate Business Plan sets out the activities the City undertakes each year under each pillar of the strategic community plan: Economy, Community, Environment and Leadership. There are a number of priority projects within the plan that are expected to have an outsized impact on the trajectory of the City, and future outcomes.

These priority projects are grouped together under the *Transform Mandurah* program. *Transform Mandurah* projects are designed to enhance Mandurah's economy, environment, community and infrastructure by maximising the benefit of this growth, while mitigating the risks of the adverse consequences. The goal of the program is:

Goal: *"To tackle targeted economic, social, and environmental issues, fostering a sustainable and thriving future for the community."*

10 projects have been identified as being 'Transform Mandurah' initiatives in the 24/25 Corporate Business Plan. These are:

Description
Waterfront Redevelopment Delivery of the Eastern Foreshore North and Central Redevelopment including play space, landscaping and car park upgrades.
Western Foreshore Leisure Precinct Planning, design and commence implementation of the Western Foreshore Leisure Precinct Master Plan.
Yalgorup National Park Partner with key stakeholders (including DBCA) to develop sustainable eco-tourism opportunities and product in Yalgorup National Park and adjacent areas.
Aged Care Centre of Innovation Facilitate the planning and development for an Aged Care Training Centre of Innovation to be based in Mandurah.
Mandurah Library & Learning Hub Undertake a needs analysis and business case for the development of a new central Library and Learning Hub.
Rushton Park Master Plan Develop a Master Plan for Rushton Park to guide future investment in the development of community facilities for the precinct.

Description
Literacy Strategy Develop a Literacy Strategy to guide advocacy and investment in improved learning outcomes for Mandurah.
Mandurah Health Precinct Structure Plan Undertake a review of the Mandurah East Structure Plan, including land uses and transport networks, to guide future development of the Health Precinct.
Restoration of the Peel Harvey Estuary & Waterways Advocate and support the Peel Harvey Catchment Council in environmental restoration activities to improve the water quality and health of the Peel Harvey waterways.
State & Federal Funding Requests for 2025 Election Develop Advocacy Plans for priority City of Mandurah projects to seek government funding support for Regional Netball and multi-use Sporting Facility, Mandurah Aquatic and Recreation Centre upgrade and Permanent Sand Bypassing. These projects guide future investment in the development of community facilities.

The projects within the program are intended to deliver a demonstrable improvement in the following measures, drawn from the City's strategy documents:

1. **Reduction in structural unemployment in Mandurah:** Mandurah's unemployment rate has been 2-3 percentage points higher than the WA on average over the past 20 years. This difference reflects a structural level of disadvantage that exists beyond the ups and downs created by economic cycles. A reduction in the gap between rates, sustained over time, would reflect a notable improvement in Mandurah's economy, and the opportunities available for the community.

Measures:

- Mandurah's 12 month rolling average unemployment rate equal to or less than that of the Greater Perth area.
- Reduction in the percentage of Mandurah residents receiving Federal Government social support payments.

2. **Increase in labour market participation toward the WA average:** Participation rates reflect the proportion of the population who are either already employed or are unemployed but actively looking for, and able to start work. Low participation rates within the working age population often reflect a high incidence of other factors within an individual's life such as long-term illness, caring responsibilities. An improvement in the participation rate can often represent improvement in an individual's personal circumstances that enable them to rejoin the labour market. Mandurah's participation rate among those aged between 15-54. Although volatile, Mandurah's participation rate remains consistently below the Greater Perth average over the past 20 years.

Measures:

- Reduction of the gap in labour force participation rates between Mandurah and Greater Perth area for those of working age, women and young people.

3. **Improved early childhood development and education:** Early childhood development provides a key indicator of lifetime outcomes. A child's brain develops connections faster between ages 0-5 than any other time during their lifetime. Developmental indicators vary significantly across Mandurah, but a reduction in the gap with Greater Perth will help to reduce later life disparities.

Measures:

- Reduction in the percentage of children developmentally vulnerable or at risk.
- Improvement in Mandurah's Primary School (Year 3 & Year 5) NAPLAN results.

4. **Increased participation in secondary school pathways leading to university studies and other post-secondary education:** Data shows that around one third of students in their final year of schooling undertook an ATAR pathway, a choice limited by the availability of this option among schools and local destinations to study for university qualifications. The available supply of locally qualified graduates can limit the attractiveness for businesses to establish in the region, particularly when higher skilled or knowledge workers are required. Improving both options available to the local students is likely to not only improve lifetime outcomes, but also the sustainability of the City for knowledge based businesses.

Measures:

- Increase in the percentage of high school children achieving their OLNA and WACE.
- Increase in the percentage of working age Mandurah residents with a bachelor's degree or above.

5. **Improved local access to essential health and social support services:** Access to high quality public services are a key contributor to maintaining a good quality of life. The distance between Perth and Mandurah can often make the effective regional delivery of the services difficult, limiting the range of services available, despite the growth in the population. Through advocacy work with the State and Federal government, improved public services will better support the existing population and new migrants to integrate into the local community.

Measures:

- Increase in the number of local specialist services available.
- Reduction in appointment wait times for specialist services.

6. **Preservation of the natural environment:** Mandurah's environment is a highly prized feature of the City among the local community. The city's waterways, foreshore, beaches and coastline were the most highly valued aspects of the local area in the 2020 community scorecard exercise. The city's natural environment serves a key attractor for new migrants, and as such, the preservation of environmental values.

Measures:

- Protection of the identified coastal values.
- No. of certified Fisheries in the Estuary
- Population stability of locally occurring priority native species.
- Change in the percentage of tree canopy coverage in Mandurah.

Taken together, the realisation of these opportunities are expected to move Mandurah to a more positive growth trajectory, reducing levels of disadvantage by creating more opportunity, while preserving the city's identity and environment.

Comment

Transform Mandurah project selection

The need for a framework to guide the process and define how individual projects are identified assessed and approved, has been recognised as the Transform Mandurah initiative has evolved over the last 12 months.

The Transform Mandurah Framework has been developed as a mechanism to filter the long list of important Council initiatives into a small number of select projects that will be prioritised for planning and delivery in respect to the allocation of the City's available resources. These projects are often resource intensive, and therefore the City will only have capacity to service a finite number of Transform Mandurah projects (no more than 10) at any given point in time. Transform Mandurah projects will, in most cases, take multiple years to plan and deliver. As such, it is anticipated that only a small number of new projects will be identified, assessed and recommended for approval each year.

An overview of the Transform Mandurah Framework is detailed below:

1. Project Identification

Project ideas are initially identified and assessed to ensure alignment to one or more of the eight (8) Transform Mandurah economic opportunities. Using a multi-criteria assessment, the idea or concept is analysed to determine how the project outcomes may influence factors such as, to reduce the structural unemployment rate gap between Mandurah and Greater Perth, increase labour participation rates, attract private investment, improve tertiary attainment, or improve Mandurah's SEIFA index.

The Multi Criteria Assessment (MCA) tool allows potential projects to be scored by how well they meet the needs and aspirations of the community, their likely economic impact and the likelihood that the project can be delivered within a meaningful timeframe.

Multi Criteria Assessment Tool:

Project proposals are assessed across the following criteria:

Theme 1: Level of Investment

- Is the project of a significant size / scale that it could change the investment case for Mandurah?
- Does the project have potential to attract significant public funding?
- Does the project have potential to attract private investment?

Theme 2: Fostering Capable People

- Will the project improve the education pathways for residents and/or attract skilled knowledge workers?
- Will the project create opportunity for local people

Theme 3: Industry Diversification

- Does the project build on a comparative advantage?
- Does the project attract new industry?
- Will the project have a sustainable impact on the environment and our people?

Theme 4: Ease of Delivery

- Does the project currently have funding?
- Can the project be delivered in 12-18 months?
- Are partners adequately incentivised to deliver the project?
- Is the project a State Government priority?

2. Project Assessment

If a project idea is assessed as having potential for high impact and a high probability of being successfully delivered, it progresses through to Stage 2 of the Transform Mandurah Framework.

In Stage 2, the project idea is inputted into the City's Project Lifecycle Management (PLM) system where it moves from a high-level concept into a detailed proposal. It is at this point that the project definition is refined, and a detailed scope is developed. All projects that are entered into the Project Lifecycle Management system are assessed against the PLM scoring matrix as part of preparations for the annual review of the Long-Term Financial Plan.

This process is used to identify those projects with the highest potential impact for prioritisation, which can then be presented to Council to consider for inclusion in the forthcoming Long Term Financial Plan and Annual Budget.

Project Lifecycle Management Scoring Matrix

Project proposals are assessed across the following criteria:

Theme 1: Strategic Alignment

- In what way does this project support the Strategic Community Plan?
- Is the project clearly identified within an endorsed Council strategy?
- Is the project included on the City's advocacy priorities under the advocacy framework?
- Is this project addressing a regulatory, legal or statutory requirement?

Theme 2: Community Outcomes - Economic, Environment, Social

- Which area of the environment does this project positively impact?
- In what area/s does the project support the social responsibility of the City's service delivery?
- In what ways does the project provide economic benefits?
- Where will the project primarily be delivered?
- What is the likely impact of the City undertaking this project?
- Is this project necessary to deliver an existing level of operational service (normal Council activity)?

Theme Three: Risk

- What level of urgency or criticality applies to this project in relation to delivery of the city's normal service operations?
- What is the level of reputational risk that exists when considering delivery of this project?
- What is the financial risk of delivering the project, particularly when considering cost uncertainties and likelihood of securing external funding?
- What level of resourcing risk (City staff and other resources) does the project pose?
- What is the level of risk that could be incurred from a legal, compliance, data, records or statutory level if the project is completed?
- What is the level of risk that could be incurred from a safety related incident?

3. Project Approval

As part of the annual review of the Long Term Financial Plan, Council is provided with a list of new potential projects for consideration and inclusion. Moving forward, this list will also include a summary of the PLM scoring and assessment carried out by City officers for each project and specific recommendations for any new projects that meet the 'Transform Mandurah' guidelines.

New Transform Mandurah projects that are supported by Council through the Long Term Financial Plan review process will then be included in the City's Annual Budget and Corporate Business Plan for approval.

The identification, assessment and approval process for Transform Mandurah projects is summarised in Attachment 3.1

Transform Mandurah project management

The projects within the portfolio are highlighted as the priority projects and services for the City. Projects within the Transform Mandurah portfolio receive:

1. **CEO as project sponsor:** The role of the project sponsor within the City's project management framework is to provide high level leadership, resourcing and is accountable for the project. The CEO serves as project sponsor for the Transform Mandurah projects.
2. **Mayor and Council serve as champions for projects:** Elected members will receive additional officer briefings and media support where required to take active roles as champions for the projects.
3. **Priority resourcing:** Projects within the Transform Mandurah program will receive priority focus and resourcing within the envelope approved by Council in the Long-Term Financial Plan.
4. **Specific reporting within the CEO's KPI's, and updates provided to council:** Elected Members will receive quarterly progress updates on the Transform Mandurah projects at briefings sessions throughout the year.

Statutory Environment

Under the *Local Government Act 1995*, Council is required to prepare an Annual Budget. The Transform Mandurah Framework is intended to help inform new potential projects to be included in the City's Long Term Financial Plan and Annual Budget.

The Western Australian Government's Integrated Planning and Reporting Framework requires the City to review the Corporate Business Plan annually. Transform Mandurah projects that are supported by Council and included in the Annual Budget will also be reflected in the City's Corporate Business Plan with progress to be reported quarterly.

Policy Implications

The Transform Mandurah Framework is not directly associated with any specific Council policy.

Financial Implications

Projects that are identified and assessed in line with the Transform Mandurah Framework will be considered as part of the annual review of the Long-Term Financial Plan and approved through the annual budget.

Economic Implications

Analysis commissioned by the City through the Transform Mandurah Economic Opportunities Report indicates that successful realisation of projects under the Transform Mandurah program would result in a lift in the levels of growth of Mandurah's economy and contribute to eliminating levels of disadvantage within the community.

The levels of growth in Mandurah's economy that the Transform Mandurah program is targeting are summarised in these 3 indicators of success:

1. Creation of an additional 3,400 full time equivalent jobs within Mandurah's economy by 2033.
2. Increase in Mandurah's Gross Regional Product (GRP) of \$500 million over and above the current growth rate over the next 10 years.
3. Increase in the Compound Annual Growth Rate (CAGR) of 3.5%. This equate to a growth rate that is 1.1% per annum higher than the current baseline scenario over the next 10 years.

Environmental Implications

Environmental implications are considered as part of the assessment process for each individual Transform Mandurah project.

Risk Analysis

An initial risk assessment is undertaken as part of the scoping process for all new project ideas. If a project is approved for inclusion in the Annual Budget and Corporate Business Plan, a detailed risk assessment is then carried out in the project planning phase before delivery commences.

Strategic Implications

The following community outcomes from the City of Mandurah Strategic Community Plan 2024 – 2044 are relevant to this report:

Economy:

- Local jobs to retain our people and attract skilled workers
- A diversified economy that supports growth sectors
- Well-planned, sustainable urban development
- A thriving city that residents are proud to call home and people want to visit
- A supportive business environment where investment is encouraged, and entrepreneurship prospers
- A highly skilled workforce supported by strong education and training opportunities

Community:

- Access to support services that enhance opportunities for everyone
- Safe and connected communities
- Inclusive and welcoming places, spaces and neighbourhoods
- An enriched, creative, and empowered community that values culture, heritage and lifelong learning
- A healthy lifestyle and healthy community, with an emphasis on prevention
- Modern health facilities and services that are local, accessible, affordable, and fit for purpose

Environment:

- Nature has a voice in all decision-making
- A shared responsibility for our environment with a focus on engagement, education and respect
- Our natural environment is celebrated, protected and restored for generations to come
- Our built environment is clean, accessible and sustainable
- Our coast and waterways are healthy and celebrated

Leadership:

- A clear and shared vision for Mandurah's future
- Sound decisions based on evidence and meaningful engagement
- Effective advocacy focused on the needs of the community and strong relationships with key stakeholders
- Well-maintained assets and facilities that meet the needs of our community
- Responsible, transparent, value for money delivery of well planned, sustainable, projects, programs and services
- A committed, innovative, effective, and values driven Council and workforce

Conclusion

Transform Mandurah is a disruptive program of projects designed to tackle targeted economic, social, and environmental issues, fostering a sustainable and thriving future for the community.

The 'Transform Mandurah Framework' is the process by which new projects or initiatives are identified, assessed and approved by Council for inclusion in the Transform Mandurah portfolio and the City's Annual Budget and Corporate Business Plan. Transform Mandurah projects are intended to have a significant, transformative impact on the city with their delivery to be prioritised in respect to the allocation of the City's available resources.

NOTE:

- Refer **Attachment 3.1** **Transform Mandurah Framework**

RECOMMENDATION

That Council:

1. **Endorse the 'Transform Mandurah Framework' as detailed in Attachment 3.1, as the mechanism to determine priority projects for inclusion in the City's Long Term Financial Plan, Annual Budget and 4-Year Corporate Business Plan.**
2. **Acknowledge that initiatives that are identified as 'Transform Mandurah' projects will be prioritised for planning and delivery in respect to the allocation of City resources.**

Transform Mandurah Framework

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Goal of Transform Mandurah

To tackle targeted economic, social, and environmental issues, fostering a sustainable and thriving future for the community.

What is Transform Mandurah

Transform Mandurah serves as a portfolio of projects that have the most significant and transformative impacts to the City to achieve the vision and outcomes of the Strategic Community Plan. *Transform Mandurah* projects are designed to enhance Mandurah's economy, environment, community and infrastructure by maximising the benefit of this growth, while mitigating the risks of the adverse consequences.

The Framework

The Framework is the process by which new projects or initiatives are assessed for inclusion in the Transform Mandurah portfolio.

Project ideas that align with the aspirational objectives of the Transform Mandurah program are identified and assessed and presented to Council for consideration. Projects that are supported by Council are prioritised in the City's Long Term Financial Plan and approved through the Annual Budget and Corporate Business Plan.

Background

The City of Mandurah has grown substantially over the past 20 years. The population has almost doubled from 52,000 in 2003 to 99,000 in 2023. This is expected to increase further to 120,000 during the next decade.

This growth poses both challenges and opportunities for the city. Research highlights that poorly managed urban intensification can lead to geographic disparities within local government areas and more unequal socio-economic conditions. Growing demand for services the City administers is also likely to require additional resources, while local businesses and community groups are likely to benefit from new opportunities that a larger population brings.

Analysis undertaken as part of the Transform Mandurah Phase 2 project shows that unemployment rates in Central Mandurah are twice the City's average, while 67% of school age children in Central Mandurah were found to be developmentally on track, compared to 85% in the Greater Perth region. The data varies across the LGA, with 90% of the children in Falcon being developmentally on track.

A coordinated, strategic approach to managing this growth is essential for the City to realise the community's vision of Mandurah as a place: "Woven by waterways; a city that is thriving and connected to its people and nature", and realise the goals of the strategic community plan.

The City, with the support of the Peel Development Commission, commissioned the Transform Mandurah Stage 2 Mandurah's Economic Opportunities Report (June 2022). This report identified eight opportunities that are existing economic advantages and disadvantages as well as drivers of change that are likely to occur or have a significant impact for Mandurah. These eight opportunities are summarised below:

1. **Make Mandurah the lifestyle capital of Western Australia:** Mandurah offers highly appealing lifestyle opportunities, combining proximity to the coast and waterways, open and green spaces, and relatively affordable living. Under this opportunity, Mandurah becomes the location of choice within Western Australia for people determining their place of residence and work based on lifestyle factors. Already a popular location for older cohorts to retire to, this opportunity would involve appealing to a wider demographic – including professionals and working families.
2. **Develop Mandurah into a world-class Hospitality Education Precinct:** Almost nine-in-10 of the next billion middle-class consumers across the globe are forecast to reside in China, India, and the remainder of south and south-east Asia. The Australian hospitality industry is set to reap the benefits. Under this opportunity, Mandurah becomes home to a hub of world-class training and education providers in the hospitality sector, leveraging the new South Metropolitan TAFE Hospitality facility, its existing workforce and tourism assets to train locally as well as coordinating applied learning and skills development across the hospitality sectors of the Peel, Perth, and South West regions.
3. **Build the capacity of the aged-care workforce:** Nearly 27 per cent of Australia's population (8.1 million people) are expected to be aged over 60 years by 2040, representing a rise of 46 per cent from 2020 – or 2.6 million more people. Under this opportunity, Mandurah takes a leading role in

expanded training to address significant forecast shortages of skilled labour in the aged care sector, both within the region but also elsewhere in WA and across Australia.

4. Make Mandurah a hub for 'Blue Collar Tech' training and industries: As the resources sector accelerates its adoption of technology, there is a growing need for 'Blue Collar Tech' or Digital Trades workers and related service providers. Under this opportunity, Mandurah positions itself as a hub for 'Blue Collar Tech' businesses and training opportunities, leveraging both its large existing labour pool of technicians, trades workers, and machinery operators and the significant presence of engineering and manufacturing businesses in the Mandurah region.
5. Innovation in healthcare delivery: The digitisation of healthcare is revolutionising the healthcare industry, enabling lower cost of service, improved diagnostics, and greater choice in treatment. Under this opportunity, Mandurah becomes the centre of innovation in healthcare service delivery in Western Australia, capitalising on improvements in technology (such as telehealth) or alternative care models that allow services to be delivered more effectively in the community.
6. Innovative social interventions: Inequality of wealth, power, and opportunity – and the effects these have on community, economy, and politics – is highly prevalent in society today. Innovative social interventions can be utilised in Mandurah to improve employment and life outcomes for disadvantaged residents. Under this opportunity, Mandurah would be a sandbox for testing alternative and more holistic social interventions aimed at tackling the root causes of social and economic disadvantage while aiming to create cost efficiencies for Government.
7. A hub to lead industry decarbonisation and climate resilience and adaption strategies: As climate change continues, natural disasters and abnormal weather patterns will increasingly have unprecedented effects on all aspects of our economy and everyday lives. Under this opportunity, Mandurah takes on the role of regional leader in the effort to decarbonise heavy industry in Western Australia and to make industry and infrastructure more resilient to future impacts of climate change.
8. Develop a strong base of professional workers in Mandurah: COVID-19 has caused policy makers and businesses alike to re-think the traditional CBD commuter model of work, as well as the future of urbanisation and broader knowledge worker trend. Under this opportunity, Mandurah could capitalise on transitioning ways of work to increase the number of professional workers in the region, which has typically been concentrated in trade, manufacturing, and agriculture jobs. This includes the co-location of government workers within Mandurah and the possible relocation of agencies from the Perth metropolitan area in future.

Integration with the Corporate Business Plan

The delivery is prioritised within the City's Corporate planning system. The City's Corporate Business Plan sets out the activities the City undertakes each year under each focus area of the Strategic Community Plan: Economy, Community, Environment and Leadership. There are a number of priority projects within the plan that are expected to have an outsized impact on the trajectory of the City, and future outcomes.

These priority projects are grouped together under the *Transform Mandurah* program.

Measures of Success

The projects within the program are intended to deliver a demonstrable improvement in the following measures, drawn from the City's strategy documents:

1. Reduction in structural unemployment in Mandurah: Mandurah's unemployment rate has been 2-3 percentage points higher than the WA on average over the past 20 years. This difference reflects a structural level of disadvantage that exists beyond the ups and downs created by economic cycles. A reduction in the gap between rates, sustained over time, would reflect a notable improvement in Mandurah's economy, and the opportunities available for the community.

Measures:

- Mandurah's 12 month rolling average unemployment rate equal to or less than that of the Greater Perth area.
 - Reduction in the percentage of Mandurah residents receiving Federal Government social support payments.
2. Increase in labour market participation toward the WA average: Participation rates reflect the proportion of the population who are either already employed or are unemployed but actively looking for, and able to start work. Low participation rates within the working age population often reflect a high incidence of other factors within an individual's life such as long-term illness, caring responsibilities. An improvement in the participation rate can often represent improvement in an individual's personal circumstances that enable them to rejoin the labour market. Mandurah's participation rate among those aged between 15-54. Although volatile, Mandurah's participation rate remains consistently below the Greater Perth average over the past 20 years.

Measures:

- Reduction of the gap in labour force participation rates between Mandurah and Greater Perth area for those of working age, women and young people.

3. Improved early childhood development and education: Early childhood development provides a key indicator of lifetime outcomes. A child's brain develops connections faster between ages 0-5 than any other time during their lifetime. Developmental indicators vary significantly across Mandurah, but a reduction in the gap with Greater Perth will help to reduce later life disparities.

Measures:

- Reduction in the percentage of children developmentally vulnerable or at risk.
- Improvement in Mandurah's Primary School (Year 3 & Year 5) NAPLAN results.

4. Increased participation in secondary school pathways leading to university studies and other post-secondary education: Data shows that around one third of students in their final year of schooling undertook an ATAR pathway, a choice limited by the availability of this option among schools and local destinations to study for university qualifications. The available supply of locally qualified graduates can limit the attractiveness for businesses to establish in the region, particularly when higher skilled or knowledge workers are required. Improving both options available to the local students is likely to not only improve lifetime outcomes, but also the sustainability of the City for knowledge based businesses.

Measures:

- Increase in the percentage of high school children achieving their OLNA and WACE.
- Increase in the percentage of working age Mandurah residents with a bachelor's degree or above.

5. Improved local access to essential health and social support services: Access to high quality public services are a key contributor to maintaining a good quality of life. The distance between Perth and Mandurah can often make the effective regional delivery of the services difficult, limiting the range of services available, despite the growth in the population. Through advocacy work with the State and Federal government, improved public services will better support the existing population and new migrants to integrate into the local community.

Measures:

- Increase in the number of local specialist services available.
- Reduction in appointment wait times for specialist services.

6. Preservation of the natural environment: Mandurah's environment is a highly prized feature of the City among the local community. The city's waterways, foreshore, beaches and coastline were the most highly valued aspects of the local area in the 2020 community scorecard exercise. The city's natural environment serves a key attractor for new migrants, and as such, the preservation of environmental values.

Measures:

- Protection of the identified coastal values.
- No. of certified Fisheries in the Estuary
- Population stability of locally occurring priority native species.
- Change in the percentage of tree canopy coverage in Mandurah.

Transform Mandurah Project Selection

The need for a framework to guide the process and define how individual projects are identified assessed and approved, has been recognised as the Transform Mandurah initiative has evolved over the last 12 months.

The Transform Mandurah Framework has been developed as a mechanism to filter the long list of important Council initiatives into a small number of select projects that will be prioritised for planning and delivery in respect to the allocation of the City's available resources. These projects are often resource intensive, and therefore the City will only have capacity to service a finite number of Transform Mandurah projects (no more than 10) at any given point in time. Transform Mandurah projects will, in most cases, take multiple years to plan and deliver. As such, it is anticipated that only a small number of new projects will be identified, assessed and recommended for approval each year.

An overview of the Transform Mandurah Framework is detailed below:

1. Project Identification

Project ideas are initially identified and assessed to ensure alignment to one or more of the eight (8) Transform Mandurah economic opportunities. Using a multi-criteria assessment, the idea or concept is analysed to determine how the project outcomes may influence factors such as, to reduce the structural unemployment rate gap between Mandurah and Greater Perth, increase labour participation rates, attract private investment, improve tertiary attainment, or improve Mandurah's SEIFA index.

The Multi Criteria Assessment (MCA) tool allows potential projects to be scored by how well they meet the needs and aspirations of the community, their likely economic impact and the likelihood that the project can be delivered within a meaningful timeframe.

Multi Criteria Assessment Tool:

Project proposals are assessed across the following criteria:

Theme 1: Level of Investment

- Is the project of a significant size / scale that it could change the investment case for Mandurah?
- Does the project have potential to attract significant public funding?
- Does the project have potential to attract private investment?

Theme 2: Fostering Capable People

- Will the project improve the education pathways for residents and/or attract skilled knowledge workers?
- Will the project create opportunity for local people

Theme 3: Industry Diversification

- Does the project build on a comparative advantage?
- Does the project attract new industry?
- Will the project have a sustainable impact on the environment and our people?

Theme 4: Ease of Delivery

- Does the project currently have funding?
- Can the project be delivered in 12-18 months?
- Are partners adequately incentivised to deliver the project?
- Is the project a State Government priority?

2. Project Assessment

If a project idea is assessed as having potential for high impact and a high probability of being successfully delivered, it progresses through to Stage 2 of the Transform Mandurah Framework.

In Stage 2, the project idea is inputted into the City's Project Lifecycle Management (PLM) system where it moves from a high-level concept into a detailed proposal. It is at this point that the project definition is refined, and a detailed scope is developed. All projects that are entered into the Project Lifecycle Management system are assessed against the PLM scoring matrix as part of preparations for the annual review of the Long-Term Financial Plan.

This process is used to identify those projects with the highest potential impact for prioritisation, which can then be presented to Council to consider for inclusion in the forthcoming Long Term Financial Plan and Annual Budget.

2.1 Project Lifecycle Management Scoring Matrix

Project proposals are assessed across the following criteria:

Theme 1: Strategic Alignment

- In what way does this project support the Strategic Community Plan?
- Is the project clearly identified within an endorsed Council strategy?
- Is the project included on the City's advocacy priorities under the advocacy framework?
- Is this project addressing a regulatory, legal or statutory requirement?

Theme 2: Community Outcomes - Economic, Environment, Social

- Which area of the environment does this project positively impact?
- In what area/s does the project support the social responsibility of the City's service delivery?
- In what ways does the project provide economic benefits?
- Where will the project primarily be delivered?
- What is the likely impact of the City undertaking this project?
- Is this project necessary to deliver an existing level of operational service (normal Council activity)?

Theme 3: Risk

- What level of urgency or criticality applies to this project in relation to delivery of the city's normal service operations?
- What is the level of reputational risk that exists when considering delivery of this project?
- What is the financial risk of delivering the project, particularly when considering cost uncertainties and likelihood of securing external funding?
- What level of resourcing risk (City staff and other resources) does the project pose?
- What is the level of risk that could be incurred from a legal, compliance, data, records or statutory level if the project is completed?
- What is the level of risk that could be incurred from a safety related incident?

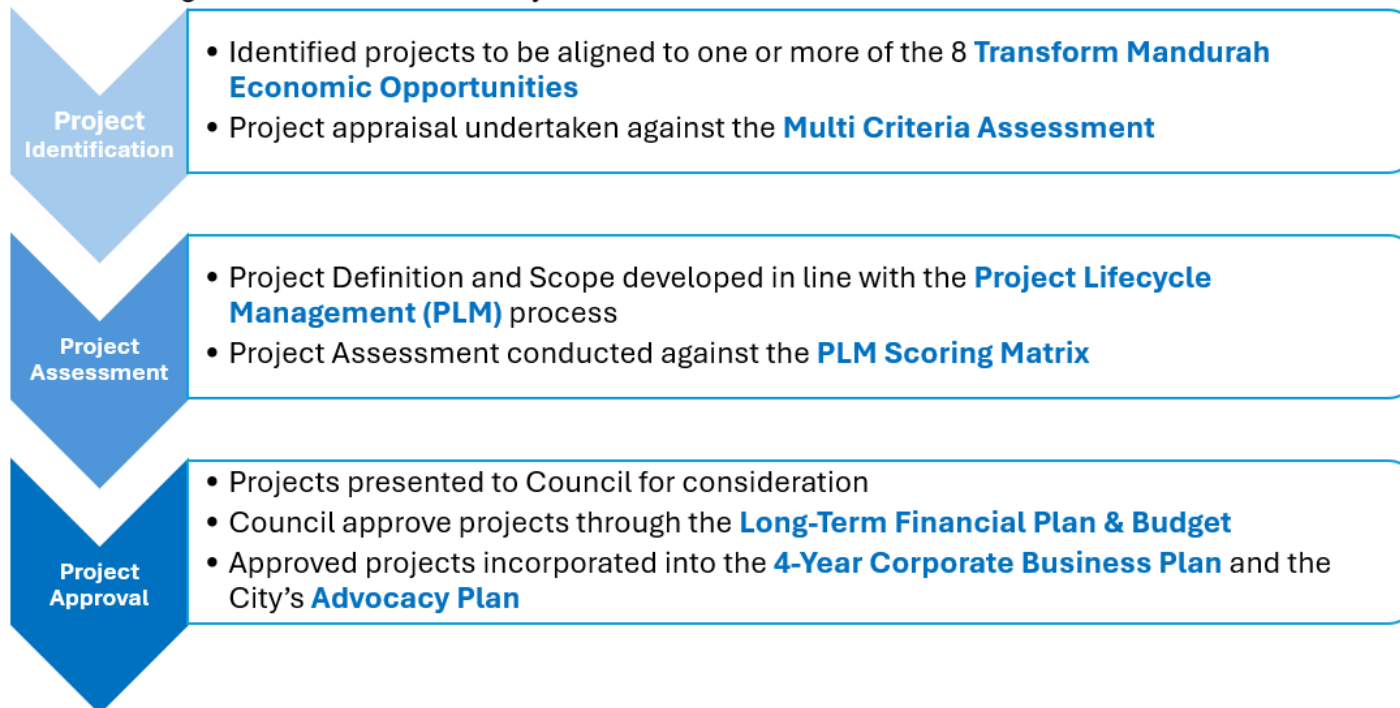
3. Project Approval

As part of the annual review of the Long Term Financial Plan, Council is provided with a list of new potential projects for consideration and inclusion. This list will include a summary of the PLM scoring and assessment carried out by City officers for each project and specific recommendations for any new projects.

New Transform Mandurah projects that are supported by Council through the Long Term Financial Plan review process will then be included in the City’s Annual Budget and Corporate Business Plan for approval. A summary of the process is provided below:

Transform Mandurah Framework

Goal: To tackle targeted economic, social, and environmental issues, fostering a sustainable and thriving future for the community.



Transform Mandurah Project Management

The projects within the portfolio are highlighted as the priority projects and services for the City. Projects within the Transform Mandurah portfolio receive:

1. CEO as project sponsor: The role of the project sponsor within the City's project management framework is to provide high level leadership, resourcing and is accountable for the project. The CEO serves as project sponsor for the Transform Mandurah projects.
2. Mayor and Council serve as champions for projects: Elected members will receive additional officer briefings and media support where required to take active roles as champions for the projects.
3. Priority resourcing: Projects within the Transform Mandurah program will receive priority focus and resourcing within the envelope approved by Council in the Long-Term Financial Plan.
4. Specific reporting within the CEO's KPI's, and updates provided to Council: Elected Members will receive quarterly progress updates on the Transform Mandurah projects at briefings sessions throughout the year.

Projects Currently Underway

Project Name and Description
Waterfront Redevelopment Delivery of the Eastern Foreshore North and Central Redevelopment including play space, landscaping and car park upgrades.
Western Foreshore Leisure Precinct Planning, design and commence implementation of the Western Foreshore Leisure Precinct Master Plan.
Yalgorup National Park Partner with key stakeholders (including DBCA) to develop sustainable eco-tourism opportunities and product in Yalgorup National Park and adjacent areas.

Project Name and Description
Aged Care Centre of Innovation Facilitate the planning and development for an Aged Care Training Centre of Innovation to be based in Mandurah.
Mandurah Library & Learning Hub Undertake a needs analysis and business case for the development of a new central Library and Learning Hub.
Rushton Park Master Plan Develop a Master Plan for Rushton Park to guide future investment in the development of community facilities for the precinct.
Literacy Strategy Develop a Literacy Strategy to guide advocacy and investment in improved learning outcomes for Mandurah.
Mandurah Health Precinct Structure Plan Undertake a review of the Mandurah East Structure Plan, including land uses and transport networks, to guide future development of the Health Precinct.
Restoration of the Peel Harvey Estuary & Waterways Advocate and support the Peel Harvey Catchment Council in environmental restoration activities to improve the water quality and health of the Peel Harvey waterways.
State & Federal Funding Requests for 2025 Election Develop Advocacy Plans for priority City of Mandurah projects to seek government funding support for Regional Netball and multi-use Sporting Facility, Mandurah Aquatic and Recreation Centre upgrade and Permanent Sand Bypassing. These projects guide future investment in the development of community facilities.

4	SUBJECT:	Annual Report 2023/24 and Annual Electors Meeting
	DIRECTOR:	Strategy and Economic Development
	MEETING:	Council Meeting
	MEETING DATE:	17 December 2024

Summary

The City of Mandurah (the City) has prepared the Annual Report 2023/24 in accordance with the *Local Government Act 1995* (the Act) outlining its progress and performance against the strategic objectives of the Strategic Community Plan 2020-2040 and its commitments as detailed in the Corporate Business Plan.

The audit of the Annual Financial Statements for 2023/24 has also been completed with the City receiving an unqualified audit opinion. City officers have prepared the Annual Financial Statements 2023/24 in accordance with the Australian Accounting Standards Board and the Act.

Council is requested to accept the City of Mandurah Annual Report 2023/24 (refer Attachment 4.1). It is proposed that the Annual Electors meeting be held on Monday 10 February 2025 at 5:30 pm in the Council Chambers.

Disclosure of Interest

N/A

Previous Relevant Documentation

- AR.5/12/24 2 December 2024 Audit and Risk Committee noted the draft 2023/2024 financial statements.

Background

It is a requirement of the *Local Government Act 1995* that Council accept the Annual Report no later than 31 December after the end of the financial year and hold an Annual Electors meeting within 56 days of accepting the Report.

Comment

The Annual Report outlines the progress made towards the strategic objectives as set out in the City's Strategic Community Plan 2020-2040 and details achievements and performance against the 2023/24 commitments made in the Corporate Business Plan.

In accordance with Section 5.53(1) of the Act, local governments are to develop and publish an annual report for each financial year with the required content specified in section 5.53(2). Section 5.54 of the Act requires that the Local Government accepts the Annual Report for a financial year no later than 31 December after that financial year.

The Annual Report 2023/24 (Attachment 4.1) also includes the Annual Financial Statements which is presented to Council as part of the Audit & Risk Committee Report in this Ordinary Council Meeting Agenda.

The 2023/24 Annual Report will be made available on the City's website and a copy will also be available upon request at City Libraries and Administration Building for viewing.

Consultation

Annual Electors Meeting and Annual Report Communication

In accordance with Section 5.27 of the Act, Council is required once in each financial year, and at a time appointed by the Council, to hold the general meeting of electors of the district.

The Annual Electors' Meeting covers such items as:

- A report on the performance of Council's principal activities;
- Receiving the Annual Financial Report;
- Receiving the Auditor's Report;
- Reports from the Mayor and Chief Executive Officer;
- Other general business.

The Annual Electors' Meeting must be held within 56 days of Council accepting the Annual Report, and, subsequently, the meeting is proposed for Monday 10 February 2025 at 5.30pm with a local public notice to be advertised at least 14 days prior to the meeting. The local public notice process will include publishing the notice of the meeting in the local paper, City's website and other communication channels including social media.

The proposed timeframes for advertising of the Annual Report are:

- Tuesday 17 December 2024
Acceptance of Annual Report 2023/24 by Council.
- Monday 20 January 2025
Advertising of the Annual Report 2023/24 on the City's Social Media platforms. Advertising of the Annual Report 2023/24 on the City's Website.
Public Notices to be displayed at the City of Mandurah Administration Centre and City of Mandurah Library Facilities (x3).
- Tuesday 21 January 2025
Advertising of the Annual Report 2023/24 in the Mandurah Times Newspaper.
Timeframe for advertising: Minimum of 7 days.

Statutory Environment

Local Government Act 1995:

- Section 5.27 Electors General Meeting to be held once every financial year;
- Section 5.54 Acceptance of Annual Report by 31 December;
- Section 5.55 requires that local public notice of the availability of the Annual Report be given as soon as practicable after the report has been accepted by Council.

Policy Implications

N/A

Financial Implications

The cost of developing and the Annual Report 2023/24 has been included within the City's annual operating budget.

Risk Analysis

The audit of the City's Financial Statements 2023/24 and the preparation of the Annual Report 2023/24 has been carried out in accordance the Act and regulations. This ensures that the City maintains compliance and ensures efficient and effective financial management.

Strategic Implications

The following community outcomes from the City of Mandurah Strategic Community Plan 2024 – 2044 are relevant to this report:

Leadership:

- Responsible, transparent, value for money delivery of well planned, sustainable, projects, programs and services
- A committed, innovative, effective, and values driven Council and workforce

Conclusion

Council is requested to accept the Annual Report 2023/24 and approve the time and date for the Annual Electors' Meeting.

NOTE:

- Refer **Attachment 4.1 Annual Report 2023/24**

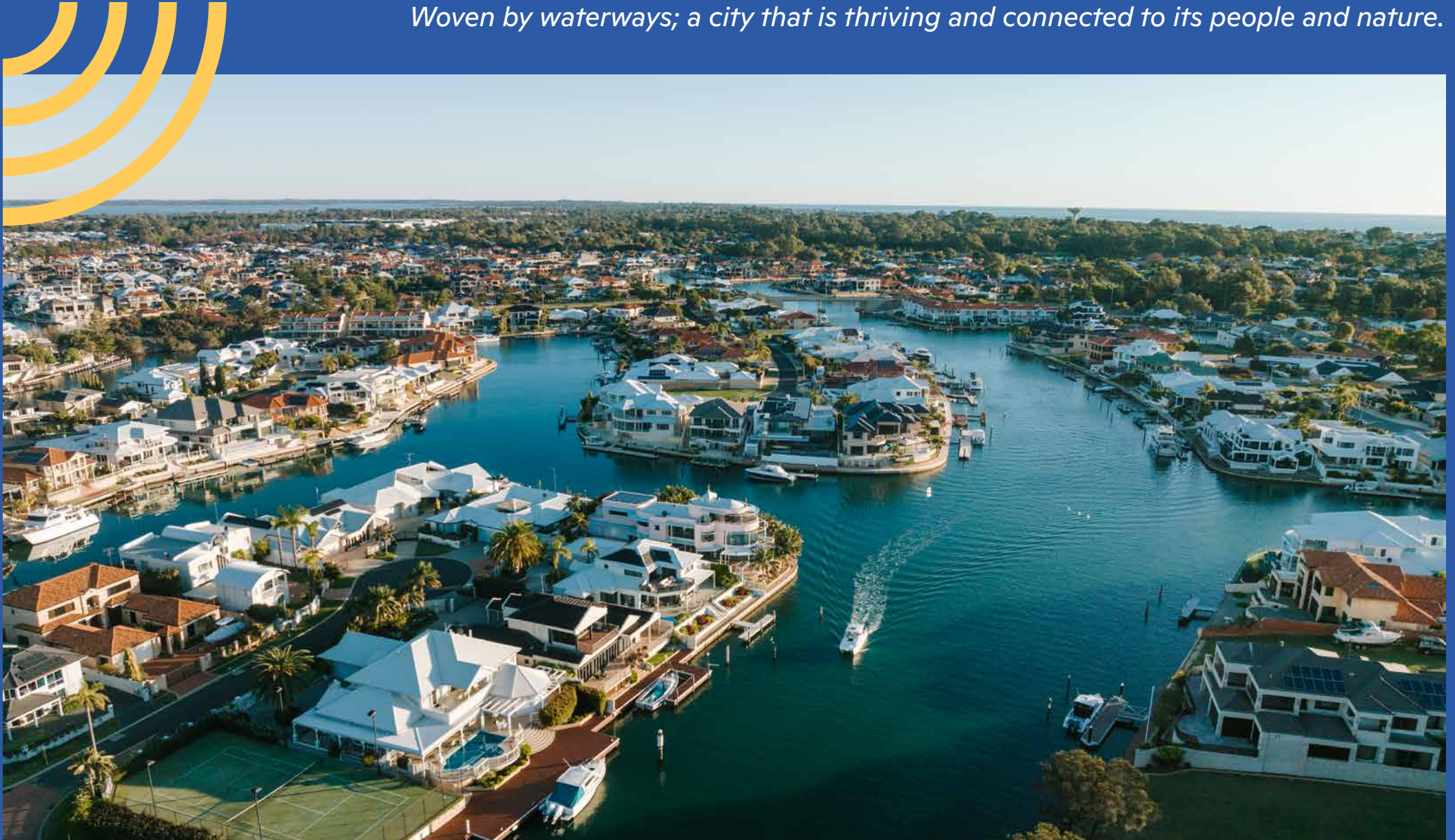
RECOMMENDATION

That Council:

1. **Accepts the City of Mandurah Annual Report 2023/24 for the year ending 30 June 2024 as detailed in Attachment 4.1.***
2. **Convenes a Meeting of Annual Electors on Monday 10 February 2025 at 5:30 pm to be held in the Council Chambers.**

****ABSOLUTE MAJORITY REQUIRED****

Woven by waterways; a city that is thriving and connected to its people and nature.



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Acknowledgement of Country

The City of Mandurah acknowledges the Bindjareb people, the Traditional Custodians of this land, and pays respect to all Elders, past and present. We acknowledge and respect their continuing culture and the contribution they make to the life of the City and this region.





Message from the Mayor

The past year has been a time of significant progress and achievement for Mandurah's transformation as we continued to focus on building a connected, vibrant, and sustainable community for everyone.

We've had another big year of projects, capital works, partnerships and local programs that help create the welcoming and forward-thinking city we all want to see and ensure there is a place for all.

In September 2023, we were extremely proud that Mandurah was named Australia's Top Tourism Town, which put our amazing city and the efforts of our local tourism operators, businesses and tourism organisation Visit Mandurah in the national spotlight. This was a huge and well-deserved recognition for Mandurah and all that we have achieved together and what we strive to achieve in the future.

One of our biggest achievements alongside our community this year has been the review of the Strategic Community Plan, where we undertook significant and purposeful community engagement to understand what is important to people today and update the Plan accordingly.

Close to 4000 people were involved in shaping the updated Plan, with the community's priorities at the heart of the City's decision-making now and into the future.

During the year, we made more progress in several of our city centre foreshore spaces, working to create vibrant yet relaxed areas for people to come together and enjoy our beautiful city.

Improving the city centre foreshore spaces allows people of all abilities to have improved access and convenience while enjoying Mandurah's foreshore spaces and swimming areas.

We also invited the community to have its say on designs for the north and central areas of the Eastern Foreshore, as we worked towards finalising plans for upgrades in this area.

A huge milestone was progressing our plans to transform and revitalise iconic spaces on the Western Foreshore, and the City invited public feedback on both the Western Foreshore Leisure Precinct Plan and the Western Foreshore Commercial Site Business Plan. Alongside wider plans to improve the Western Foreshore's leisure areas, there is a planned \$23m private investment which will help us to reshape our economy, revitalise the city centre and create local jobs.

Thanks to our community, our local businesses, our dedicated Elected Members, staff and volunteers for another incredible year of achieving great things together as we continue to transform Mandurah towards an even brighter future for all.

Message from the CEO

Over the past year, the City of Mandurah has progressed a wide range of projects, services and planning to deliver on the vision outlined in the 20 Year Strategic Community Plan.

Our purpose continues to focus on creating opportunity for everyone. We continue to prepare plans for the future which this year included a review of the Strategic Community Plan, the Community Infrastructure Plan, the Place Enrichment Strategy, Arts and Culture Strategy and the Community Safety Strategy. We also continued our work on advocacy projects such as Yalgorup National Park eco-tourism, Regional Netball and Multi-Purpose Facility, Permanent Sand Bypassing solutions and a future Aged Care Centre of Innovation for Mandurah.

We also hosted a full calendar of City-run events including the ever-popular Channel 7 Mandurah Crab Fest, which attracted well over 100,000 people, the Mandurah Arts Festival, Winter in Mandurah, Australia Day, Christmas in Mandurah and New Year's Eve celebrations.

The City received several awards and recognitions during the year, highlighting the organisation's dedication to excellence across a number of areas. This included being named 2024 Platinum Waterwise Council through the Water Corporation, recognition for our lifeguards at the 2023 Royal Life Saving Bravery Awards, winning all four categories at WA's Most Accessible Community Awards, plus tourism accolades including the Gold award for Australia's Top Tourism Town.

Thank you to City staff for their efforts and dedication throughout the year towards building a better Mandurah for all. We are excited to work with Council and stakeholders to build upon our shared community vision in the year ahead.



City of Mandurah Profile



Land area in square kilometres
173.5km²



Coastline
51km



Distance from Perth
72km



Population
99,272
ABS Estimated Resident Population 2023



Number of households
43,609
City of Mandurah, Rates Database 24/25



Urban tree canopy
17%
Department of Planning Land and Heritage, Urban Tree Canopy Dashboard 2020



Unemployment rate
3.6%
March quarter 2024



SEIFA score
936
Index of Relative Socio-economic Advantage and Disadvantage 2021



Number of local businesses
4,931
ABS 2023



Largest industry sector by business
Construction



Number of bridges
(including footbridges)
26



Parks and open spaces
398



Sports reserves
22



Playgrounds
144



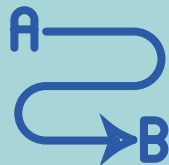
Natural bushland areas
160



Jetties and wharfs
81



Boat and canoe
launch areas
34



Total length of roads
780km



Paths
627km



National parks
Yalgorup National Park

About Council

Our Elected Members



Mayor Rhys Williams

Mayor Rhys Williams has served as the City of Mandurah Mayor since 2017. Mayor Williams represents Council on both the Audit and Risk Committee and Planning and Community Consultation Committee. Mayor Williams is formally appointed to represent Council at the following external organisations:

- South West Regional Road Group
- WALGA Peel Country Zone
- Metro Outer Joint Development Assessment Panel

Coastal Ward



Councillor Jess Smith

Councillor Jess Smith was first elected in 2023. Councillor Smith represents Council on the Planning and Community Consultation Committee. Councillor Smith is appointed to the Access and Inclusion Advisory Group (Deputy), Australia Day Awards Selection Panel, Mandurah Bush Fire Advisory Committee and Mandurah Local Emergency Management Advisory Committee.



Councillor Jacob Cumberworth

Councillor Jacob Cumberworth was first elected in 2023. Councillor Cumberworth represents Council on the Planning and Community Consultation Committee. Councillor Cumberworth is formally appointed to represent Council at the following external organisation:

- Peron Naturaliste Partnership (Deputy)



Councillor Bob Pond

Councillor Bob Pond was first elected in 2021. Councillor Pond represents Council on both the Audit and Risk Committee (Deputy) and Planning and Community Consultation Committee (Chair). Councillor Pond is appointed to the Australia Day Awards Selection Panel, Mandurah Bushfire Advisory Committee and Mandurah Local Emergency Management Advisory Committee (Deputy). Councillor Pond is formally appointed

to represent Council at the following external organisations:

- Peel Development Commission
- Peel Mosquito Management Group
- Southern Beaches Coastal Hazard Risk Management and Adaptation Plan Steering Committee

East Ward



Councillor Amber Kearns

Councillor Amber Kearns was first elected in 2021. Councillor Kearns represents Council on both the Audit and Risk Committee and Planning and Community Consultation Committee. Councillor Kearns is appointed to the Access and Inclusion Advisory Group and Mandurah Local Emergency Management Advisory Committee. Councillor Kearns is formally appointed to represent Council at the following external organisation:

- WALGA Peel Country Zone



Councillor Daniel Wilkins

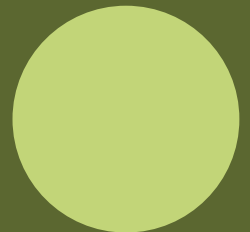
Councillor Daniel Wilkins was first elected in 2021. Councillor Wilkins represents Council on both the Audit and Risk Committee (Deputy) and Planning and Community Consultation Committee. Councillor Wilkins is appointed to the Australia Day Awards Selection Panel and Mandurah Environmental Advisory Group (Deputy). Councillor Wilkins is formally appointed to represent Council at the following external organisation:

- Mandurah Performing Arts Board



Councillor Shannon Wright

Councillor Shannon Wright was first elected in 2023. Councillor Wright represents Council on both the Audit and Risk Committee and Planning and Community Consultation Committee. Councillor Wright is appointed to the Australia Day Awards Selection Panel.



North Ward



Councillor Peter Jackson

Councillor Peter Jackson was first elected in 2013. Councillor Jackson represents Council on the Planning and Community Consultation Committee (Deputy).



Councillor Ahmed Zilani

Councillor Ahmed Zilani was first elected in 2019. Councillor Zilani represents Council on both the Audit and Risk Committee and the Planning and Community Consultation Committee. Councillor Zilani is formally appointed to represent Council at the following external organisations:

- Rivers Regional Council (Deputy)
- WALGA Peel Country Zone (Deputy)



Councillor Caroline Knight Deputy Mayor

Councillor Caroline Knight was first elected in 2011 and has been serving as the Deputy Mayor since 2017. Councillor Knight represents Council on both the Audit and Risk Committee and the Planning and Community Consultation Committee. Councillor Knight is appointed to the Mandurah Environment Advisory Group (Chair). Councillor Knight is formally appointed to represent

Council at the following external organisations:

- Australian Coastal Councils Association
- Metro Outer Joint Development Assessment Panel
- Peron Naturaliste Partnership

Town Ward



Councillor David Schumacher

Councillor David Schumacher was first elected in 2009. Councillor Schumacher represents Council on the Planning and Community Consultation Committee. Councillor Schumacher is appointed to the Australia Day Awards Selection Panel. Councillor Schumacher is formally appointed to represent Council at the following external organisation:

- Rivers Regional Council



Councillor Peter Rogers

Councillor Peter Rogers was first elected in 2014. Councillor Rogers represents Council on both the Audit and Risk Committee and the Planning and Community Consultation Committee (Deputy). Councillor Rogers is formally appointed to represent Council at the following external organisations:

- Metro Outer Joint Development Assessment Panel – Alternative Local Member
- Rivers Regional Council (Deputy)



Councillor Ryan Burns

Councillor Ryan Burns was first elected in 2021. Councillor Burns represents Council on both the Audit and Risk Committee and the Planning and Community Consultation Committee. Councillor Burns is formally appointed to represent Council at the following external organisations:

- Metro Outer Joint Development Assessment Panel – Alternative Local Member
- Peel Mosquito Management Group (Deputy)

- Rivers Regional Council
- Southern Beaches Coastal Hazard Risk Management and Adaptation Plan Steering Committee
- WALGA Peel Country Zone (Deputy)



Outgoing Elected Members

Council members who held office up until 21 October 2023.



Councillor Candice DiPrinzio

Councillor Candice DiPrinzio was first elected in 2019. Councillor DiPrinzio was appointed to the Mandurah Matters Steering Group.



Councillor Donald Pember

Councillor Donald Pember was first elected in 2019. Councillor Pember represented Council on both the Audit and Risk Committee (Deputy) and the Planning and Community Consultation Committee (Chair). Councillor Pember was appointed to the Access and Inclusion Advisory Group, Mandurah Local Emergency Management Advisory Committee, Mandurah Matters Steering Group and Reconciliation Action Plan Steering Group.



Councillor Jenny Green

Councillor Jenny Green was first elected in 2019. Councillor Green represented Council on both the Audit and Risk Committee and the Planning and Community Consultation Committee. Councillor Green was appointed to the Australia Day Awards Selection Panel, Access and Inclusion Advisory Group, Mandurah Bush Fire Advisory group (Deputy) and Waste Management Working Group.

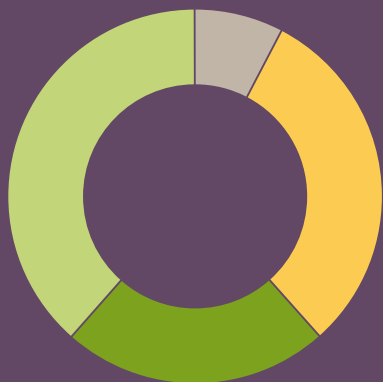
Councillor Green was formally appointed to represent Council at the following external organisations:

- Metro Outer Joint Development Assessment Panel (Deputy)
- Peel Mosquito Management Group
- Peron Naturaliste Partnership (Deputy)
- Rivers Regional Council

Elected Member Diversity

The following information relates to the Elected Members who held office as at 30 June 2024.

Age



- 18-24 (0)
- 25-34 (1)
- 35-44 (4)
- 45-54 (3)
- 55-64 (5)
- Over 64 (0)

Gender

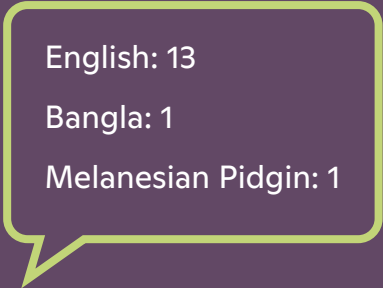


Country of Origin



- New Zealand: 3
- UK: 1
- USA: 1
- Guernsey, Channel Islands: 1
- Bangladesh: 1
- No Elected Members identify as Aboriginal or Torres Strait Islander.

Languages spoken at home



Elected Member Conduct

Section 5.121 of the *Local Government Act 1995* requires a local government to maintain a register of complaints that result in an action dealing with a minor breach.

There were two complaints recorded in the register of complaints during the reporting period, in both matters the Standards Panel, in accordance with section 5.110(6)(b) of the *Local Government Act 1995*, ordered that a public apology be imposed. Public apologies were issued at the Council meeting of 28 May 2024.

No remuneration or allowances were paid by the City of Mandurah under Schedule 5.1, clause 9 of the *Local Government Act 1995* during the financial year.

No payments were made to the City of Mandurah under section 5.110(6)(b)(iv) of the *Local Government Act 1995* during the financial year.



Elected Member Council Meeting Attendance

Elected Member	Council Meeting	Special Council Meeting	Audit and Risk Committee	Planning and Community Consultation Committee
Total Number of Meetings Held	12	1	6	2
Mayor R Williams	12	1	6	2
Cr Ryan Burns	12	1	6	2
Cr Peter Jackson	11	1	0 (Non member)	2 (Deputy member)
Cr Amber Kearns	11	1	4	1
Cr Caroline Knight	12	1	6	2
Cr Bob Pond	12	1	3 (Deputy member)	2
Cr Peter Rogers	11	1	5	1 (Deputy member)
Cr Dave Schumacher	11	1	1 (Non member)	2
Cr Daniel Wilkins	12	1	4 (Deputy member)	2
Cr Ahmed Zilani	12	1	5	2

Councillors Elected in October 2023

Elected Member	Council Meeting	Special Council Meeting	Audit and Risk Committee	Planning and Community Consultation Committee
Total Number of Meetings Held	9	1	3	1
Cr Jess Smith	8	1	0 (Non member)	0
Cr Jacob Cumberworth	9	1	0 (Non member)	1
Cr Shannon Wright	8	1	3	1

Councillors whose term ended in October 2023

Elected Member	Council Meeting	Special Council Meeting	Audit and Risk Committee	Planning and Community Consultation Committee
Total Number of Meetings Held	3	0	3	1
Cr Candice Di Prinzio	2	0	0 (Non member)	1 (Non member)
Cr Jenny Green	3	0	3	1
Cr Don Pember	2	0	0 (Deputy member)	0



Image credit: Visit Mandurah

Elected Member Fees, Expenses and Allowances

Fees, Expenses or Allowances Paid to Elected Members 2023/24:

This information is placed on the City of Mandurah Website no later than 14 July of each Financial Year, pursuant to *Local Government Act 1995*, s5.96A and Regs 29C(2)(f) and (6) of the *Local Government (Administration) Regulations 1996*.

The following fees, expenses or allowances paid to each Elected Member from 1 July 2023 to 30 June 2024 is below:

Nature of Expense / Allowance	Mayor Rhys Williams	Deputy Mayor Caroline Knight	Councillor Peter Jackson	Councillor Dave Schumacher	Councillor Peter Rogers	Councillor Ahmed Zilani	Councillor Daniel Wilkins	
Term of Office	Full 23/24 year	Full 23/24 year	Full 23/24 year	Full 23/24 year	Full 23/24 year	Full 23/24 year	Full 23/24 year	
Mayor and Deputy Mayor	\$93,380.00	\$23,345.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Meeting Attendance Fees	\$49,435.00	\$32,960.00	\$32,960.00	\$32,960.00	\$32,960.00	\$32,960.00	\$32,960.00	
Use of Private Motor Vehicle	\$0.00	\$1,167.21	\$0.00	\$0.00	\$0.00	\$1,373.00	\$0.00	
Information, Communication and Technology	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	
Home Office Furniture (one claim per term of office)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Clothing and Footwear	\$1,000.00	\$500.00	\$500.00	\$0.00	\$500.00	\$500.00	\$0.00	
Child Care Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Recreation Centre Membership	\$0.00	\$116.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Retirement Gifts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Training and Professional Development	\$0.00	\$943.42	\$600.00	\$0.00	\$5,055.66	\$0.00	\$0.00	
Travel and Accommodation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total	\$147,315.00	\$62,532.27	\$37,560.00	\$36,460.00	\$42,015.66	\$38,333.00	\$36,460.00	



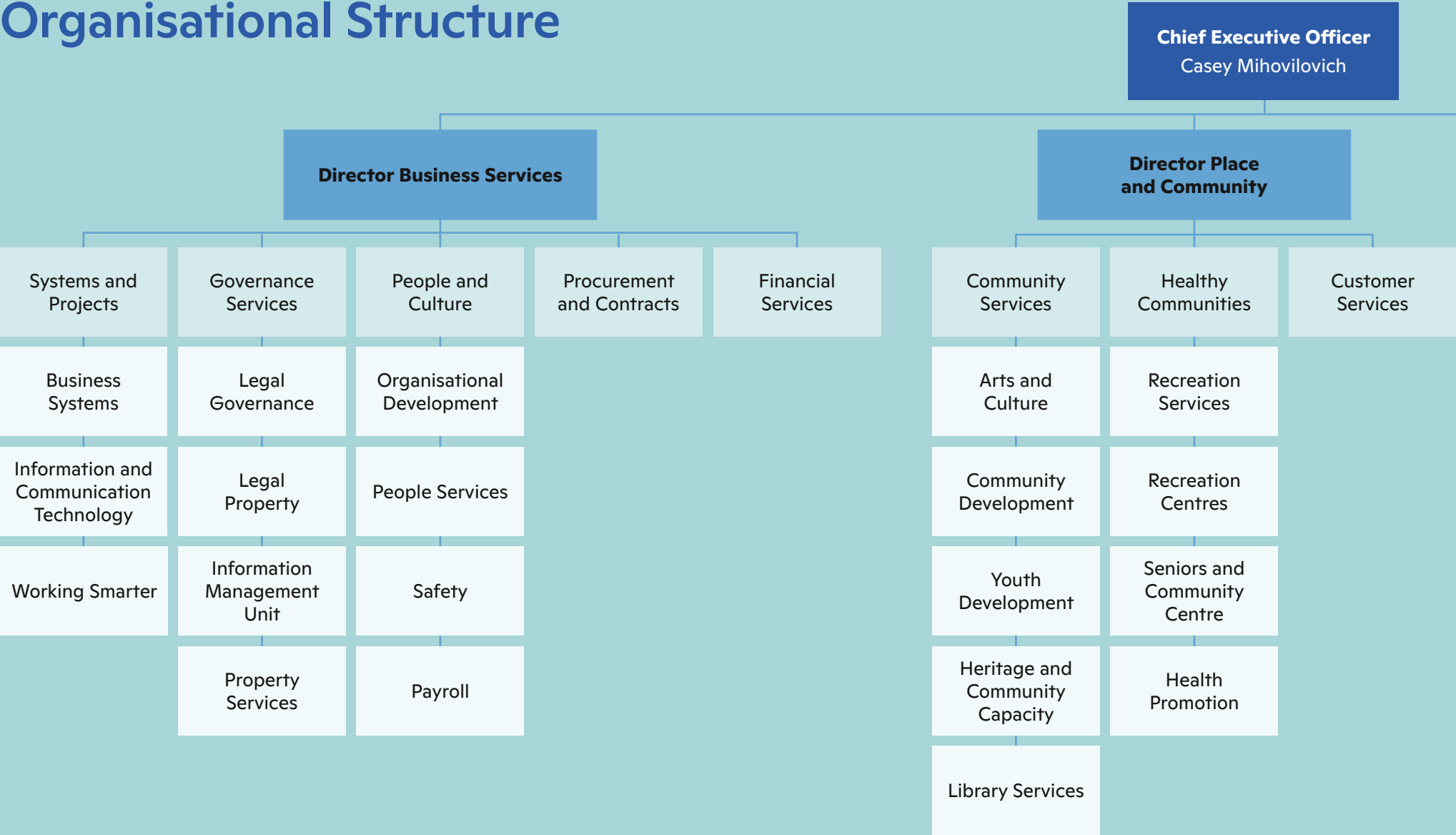
	Councillor Amber Kearns	Councillor Ryan Burns	Councillor Bob Pond	Councillor Jess Smith	Councillor Jacob Cumberworth	Councillor Shannon Wright	Councillor Don Pember	Councillor Candice Di Prinzio	Councillor Jenny Green
	Full 23/24 year	Full 23/24 year	Full 23/24 year	Elected 21 October 2023	Elected 21 October 2023	Elected 21 October 2023	Term ended 21 October 2023	Term ended 21 October 2023	Term ended 21 October 2023
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$32,960.00	\$32,960.00	\$32,960.00	\$22,873.88	\$22,873.88	\$22,873.88	\$10,176.17	\$10,176.17	\$10,176.17
	\$0.00	\$1,421.74	\$0.00	\$881.06	\$0.00	\$0.00	\$90.25	\$0.00	\$205.34
	\$3,500.00	\$3,500.00	\$3,500.00	\$2,428.96	\$2,428.96	\$2,428.96	\$1,080.60	\$1,080.60	\$1,080.60
	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	\$0.00	\$468.14	\$441.20
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$563.18	\$563.18	\$563.18
	\$0.00	\$0.00	\$3,640.46	\$892.73	\$0.00	\$530.00	\$0.00	\$0.00	\$0.00
	\$0.00	\$0.00	\$1,198.82	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00
	\$36,460.00	\$38,381.74	\$41,299.28	\$28,076.63	\$25,302.84	\$26,332.84	\$12,110.21	\$12,288.10	\$12,466.50

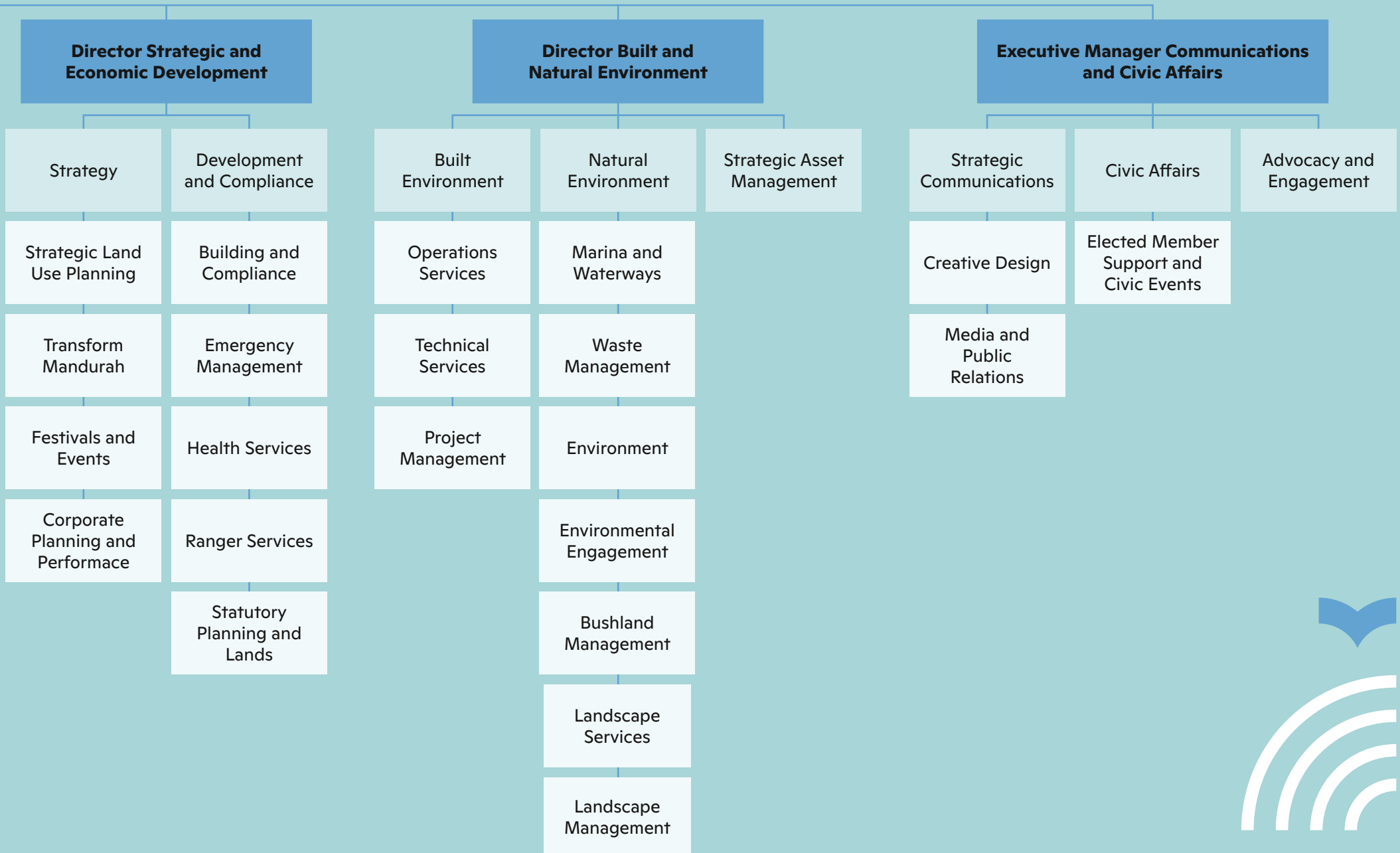
Our Organisation





Organisational Structure





Executive Leadership Team



Casey Mihovilovich
Chief Executive Officer



Matthew Hall
Director Built and
Natural Environment



James Campbell-Sloan
Director Strategy and
Economic Development



Jude Thomas
Director Place and Community



Brendan Ingle
A/Director Business Services
(July 2023 – November 2023)

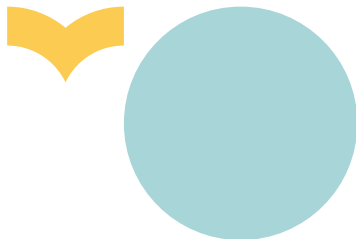


Tahlia Jones
A/Director Business Services
(November 2023 – June 2024)

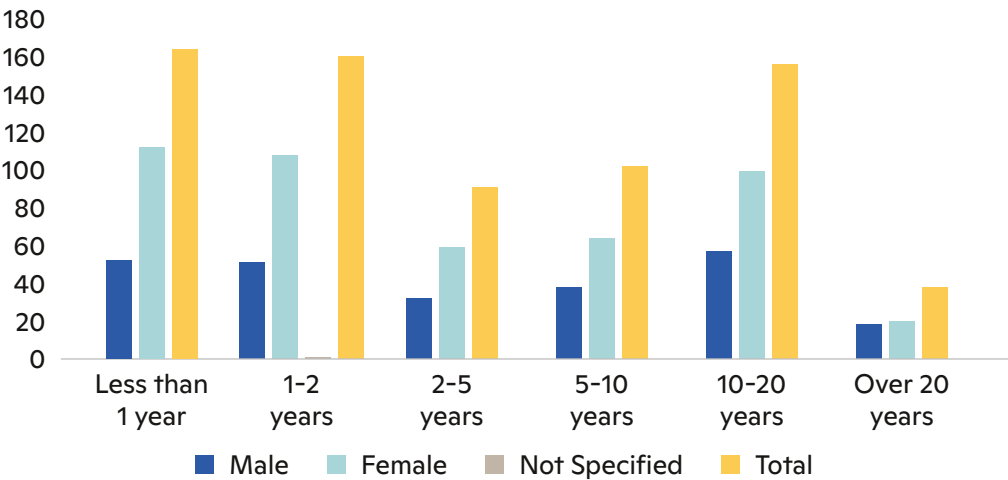


City of Mandurah Employees

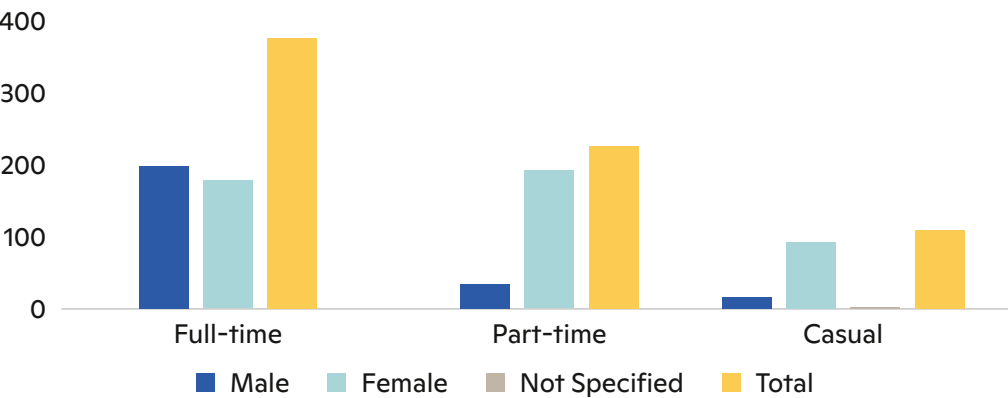
(as at 30 June 2024)



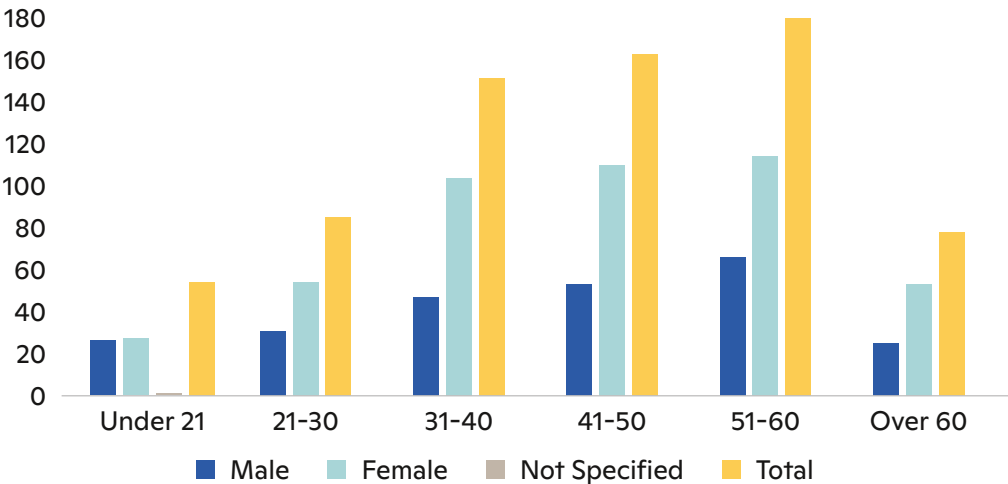
Employees by Tenure



Employees by Classification



Employees by Age



Employee Salaries over \$130,000

Salary Range	2023/24
\$130,000 - \$139,999	20
\$140,000 - \$149,999	1
\$150,000 - \$159,999	1
\$160,000 - \$169,999	9
\$190,000 - \$199,999	8
\$220,000 - \$229,999	1
\$240,000 - \$249,999	3
\$310,000 - \$319,999	1

Note: The Chief Executive Officer’s total remuneration was \$353,750 for the 2023/24 financial year.

Our Vision and Purpose

Shared Community Vision

Woven by waterways; a city that is thriving and connected to its people and nature.

City of Mandurah Purpose

Shaping a vibrant city, delivering possibility for everyone.



Planning for the Future

Mandurah Matters Big Check-In

In line with the requirements of the Western Australian Government's Integrated Planning and Reporting Framework (IPRF), the City periodically reviews its Strategic Community Plan (SCP) and Corporate Business Plan.

A review of the Strategic Community Plan was undertaken during the 2023/24 financial year through the Mandurah Matters Big Check-In, in which almost 4,000 people told us what is important to the community today, and what their thoughts are on Mandurah's priorities now and into the future.

The community's long-term vision, goals and priorities for Mandurah are at the centre of the new Strategic Community Plan 2024 – 2044. The Plan sets a bold vision for Mandurah's future, turning the community's ideas into actions, shaping the City's strategies and future planning to help pave a prosperous path forward for everyone.

Under the shared community vision – “woven by waterways; a city that is thriving and connected to its people and nature” – the plan focuses on key areas of economy, community, environment, and leadership to guide the City's direction.



Over 4,700 pieces of feedback were received to help shape the updated plan, with the community's priorities to lead the City's future decision-making. The areas most valued by the community were:

- Natural environment
- Recreation and amenities
- Lifestyle
- Community spirit
- Local businesses and services
- Entertainment and events
- Proximity to Perth
- Art and culture
- Cleanliness and safety
- Family friendly

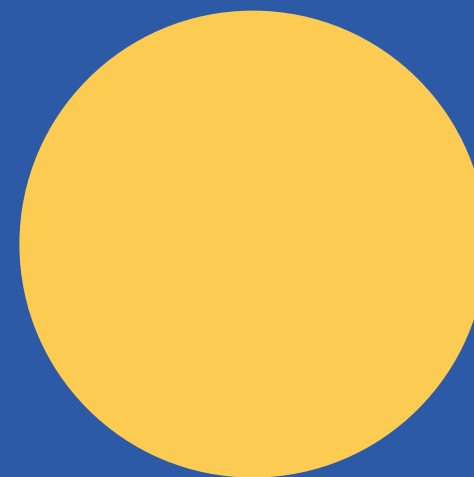


The community also shared concerns around key challenges including homelessness, substance abuse, environmental sustainability, the local economy, crime and safety, and access to healthcare.

Some of the long-term projects the City is focusing on to achieve the vision for the future include the Waterfront Redevelopment, the Western Foreshore Leisure Precinct, Yalgorup National Park eco-tourism project, establishing an Aged Care Centre of Innovation and exploring the need for a new Mandurah Library and Learning Hub.

The Corporate Business Plan (CBP) was also reviewed during the financial year resulting in the CBP 2024-2028. The CBP lists the City's priority projects, initiatives and actions that will be undertaken over the next four years in response to identified community priorities. Performance against CBP priorities is presented through the Annual Report.

A copy of the the City of Mandurah Corporate Business Plan (2024-2028) including the major projects, budgeted programs and city services to be delivered in 2024-25 can be found at <https://www.mandurah.wa.gov.au/learn/vision/strategies-and-plans>



City Projects, Programs and Activities

Reporting against the 2023/24 Projects, Programs and Activities is aligned to the City's 2020-2040 Strategic Community Plan.

The 2024/25 Annual Report will reflect the community outcomes from the updated 2024-2044 Strategic Community Plan.



2023/24 Year in Review

July

- Winter in Mandurah
- Skating in Mandurah
- Peelwood Changeroom upgrades completed (to accommodate increased participation in female sport)



August

- City launches Mandurah Matters Big Check-In to inform the new Strategic Community Plan
- Place Enrichment Strategy endorsed by Council
- Arts and Culture Strategy endorsed by Council
- Property Strategy – Stage 3 endorsed by Council
- Great Southern Hackathon event held

September

- Mandurah Arts Festival commences
- WA Teachers Games hosted at the MARC
- Badminton WA Para International event held at the MARC
- Mandurah hosted the Western Force vs Cheetahs from South Africa rugby union match at Rushton Park

October

- New murals completed at Falcon Bay and Mandurah Library
- Mandurah hosted the Boat, Caravan, 4WD and Camping Show, MACCA 200 Ride for Cancer, Peel Junior Pro Surfing and Country Music Festival events
- Inclusion in Sport showcase event held
- Music in the Burbs neighbourhood events commence



November

- Seniors Week
- Tiny Treasures Christmas Artists Sale
- Mandurah Sports Awards Gala Ceremony
- NAIDOC Week celebrations
- Mandurah Jobs Fair - more than 500 local job seekers attended

December

- Christmas in Mandurah events including Christmas Lights Trail, Christmas Pageant, and New Year's Eve fireworks and celebrations
- International Day of People with Disability celebration event
- City signs Peel Says No To Violence pledge
- Environment Strategy 2023-2033 endorsed by Council
- The City celebrated the MARC's oldest member's 100th birthday
- Mandurah Tech Fest event held



January

- Australia Day celebrations and Citizen of the Year awards
- Readers and Writers Festival
- City received 3-year funding commitment to support Club Development initiatives
- Beats Under the Bridge: Youth Festival
- Moonlight Movies neighbourhood events commence



February

- All Abilities Paddle Launch facility opens in Riverside Gardens
- Celebrated Customer Service Week
- Permanent Sand Bypassing Feasibility Investigation Completed



March

- Channel 7 Mandurah Crab Fest welcomes 100,000 visitors
- Construction starts on Dawesville Community Centre
- Mandurah Child Safe Organisation Plan endorsed by Council
- Coodanup Foreshore Celebration held
- World Languages Cafe event held
- Yalgorup National Park Concept Master Plan approved by Council

April

- Masterpieces 2K24 winners announced
- Peel Open Studios
- Relocation of Peel Multicultural group to Sutton Street Hall



May

- City Centre Master Plan and Parking Plan adopted by Council
- Archaeology dig held at Hall's Cottage
- MARC 25m indoor pool reopened following the roof replacement
- National Reconciliation Week in Mandurah
- Judo WA Tournament at MARC with more than 500 people attending

June

- Community invited to have say on plans for Mandurah's Western Foreshore
- Mandurah hosts inaugural Creative Symposium
- Mandurah outdoor maze and Winter in Mandurah activities
- Redevelopment works start on Eastern Foreshore
- Karinga campsite plaque unveiled
- Integrated Transport Strategy endorsed by Council



2023/24 Awards and Recognition



2023 Gold Medal Winner at the Council of the Aging (COTA) WA Seniors Awards in the Age Friendly Local Government category for the Mandurah Seniors Centre, November 2023.



Mandurah named Australia's Top Tourism Town (Gold Award), September 2023.



Giants of Mandurah awarded the Gold medal in the Major Event category at the 2023 Perth Airport WA Tourism Awards, with the City of Mandurah receiving Silver and Bronze awards for Excellence in Local Government Tourism and the Christmas Lights Trail, November 2023.



Local Government Insurance Services Tier 3 Gold Certificate – diligence in safety award, October 2023.



City of Mandurah named overall 2023 Most Accessible Community in WA, winning all four categories



Mayor Rhys Williams, Deputy Mayor Caroline Knight, Councillor Don Pember and Councillor Amber Kearns recognised at 2023 WALGA Convention in Local Government Honours Program, September 2023.



City of Mandurah named winner of the Metropolitan Perth and Peel Minister's Place Innovation Awards 2023 for the Community Initiated Infrastructure Policy, September 2023.

Overview of Current and Future Projects



Focus area: Economic

Objectives

- 1.1** Promote and foster investment aimed at stimulating sustainable economic growth
- 1.2** Facilitate and advocate for sustainable local job creation, and industry growth and diversification
- 1.3** Actively partner and engage with business and industry to support Mandurah’s entrepreneurial capacity and capability
- 1.4** Advocate for and facilitate opportunities for improved education, training and skill development opportunities in Mandurah
- 1.5** Establish and leverage opportunities with key stakeholders to achieve sustainable economic outcomes with due consideration to environmental impacts

Total number of projects

27

Project status



- Completed (6)
- Commenced (17)
- In Planning (4)

Key project in focus: Waterfront Redevelopment

What has been achieved

- Skatepark
- Western Foreshore playspace
- Eastern Foreshore toilet facilities
- Mandurah Estuary Pool (Kwillena Gabi)
- Jetty infrastructure

To be progressed in 2024/25

- Park and Landscaping Upgrades
- Eastern Foreshore Playspace
- Lighting and Picnic Upgrades
- Northern Plaza Area and Carpark

Strategies and plans

☑ Completed

City Centre Parking Plan

Integrated Transport Strategy

City Centre Master Plan

Property Strategy

⌚ Progressing in 2024/25:

Mandjar Bay Master Plan

City of Mandurah
Events Strategy

Economic Development
Strategy

2024/25 Project Highlights

Waterfront Redevelopment

Western Foreshore Leisure Precinct

Western Foreshore Commercial Site

Yalgorup National Park

Aged Care Centre of Innovation



Projects Completed

Waterfront Redevelopment – Stage 2

Western Foreshore zone including the skatepark, play space, and toilet facility completed.
Eastern Foreshore South zone including the Mandurah Estuary Pool, jetty infrastructure, and toilet facility completed.

City Centre Parking Plan

Plan adopted by Council in May 2024. Implementation actions being programmed.

Integrated Transport Strategy

Strategy adopted by Council in June 2024. Actions arising from the Strategy are incorporated in the 2024-2028 Corporate Business Plan.

City Centre Master Plan

Strategy adopted by Council in June 2024. Actions arising from the Strategy are incorporated in the 2024-2028 Corporate Business Plan.

Tourism Development

Master Plan for the ‘Round the Estuary Trail’ developed.

Property Strategy

Review finalised and endorsed by Council in August 2023. Implementation actions underway.



Projects Commenced

Waterfront Redevelopment – Stage 3

Works on the Eastern Foreshore North and Central zone commenced in quarter 4 with completion scheduled for early 2025.

Peel Street Upgrade

Reconstruction works between Anstruther Road and Sutton Street nearing completion.

White Hill Road Upgrade

Road construction and sealing works completed. Minor finishing works to be completed in Quarter 1 2024/25.

Pinjarra Road Upgrade

Project planning for the next stage of works between Dower Street and the City Centre has commenced with construction scheduled for Quarter 2 2024/25.

Yalgorup National Park

Concept Master Plan was endorsed by Council in May 2024. Planning for stage 1 implementation works has commenced including design for the northern access road.

Trails Development

Network of new eco-tourism and recreational trails being developed with new Riverside Gardens All Abilities Paddle Launch Facility and Halls Head Coastal Shared Path constructed.

Mandjar Bay Master Plan

Concept plan for the development of water based infrastructure approved for advertising and community engagement. Final adoption scheduled for August 2024.

Western Foreshore Commercial site

The City continues to engage with the State Government (DPLH) on the terms of the proposed head-lease . Major Land Transaction Business Plan adopted by Council for an 8 week advertising period. Consultant appointed for the Coastal Hazard Assessment.

Emerging Industry Development – Creative Industries

Courses and forums facilitated to support creative industries.

Emerging Industry Development - Decarbonisation / Climate Adaptation

The City continues to support the Perth and Peel Hydrogen Cluster, and has become a founding member of the newly incorporated cluster entity.

Brand Campaign

Investment awareness marketing opportunities executed, including sponsorship of the Business News Aged Care Sector Briefing event in October 2023.

Entrepreneurial Capacity Building

Two 8-week Startup Smart Entrepreneurship and Capacity Building programs delivered in August 2023 and February 2024.

City Centre Activation

City Centre Business Incentive Program delivered to support business-led activation.

Human Capital Development

Promoting and support provided for local education pathways and training and skill development programs and initiatives including; Great Southern Hackathon event, Early Childhood Education and Care job ready program, Jobs Fair, Children's University program and Curtin AHEAD event.

City of Mandurah Events Program

Successful planning and delivery of the 2023/24 Events Program including Christmas in Mandurah (Christmas Pageant, Christmas Lights Trail and New Years Eve celebrations), Australia Day, Crab Fest and Winter in Mandurah program.

External Event Support Program

The City secured and supported the delivery of a number of new and returning major events in 2023/24 including Mandurah Flamefest, WA Teacher Games, Western Force Rugby Match, 2023 Badminton WA Para International, Mandurah Country Music Festival, Mandurah Boat, Caravan, Camping and 4WD Show, WA Big Boat Show, Western Rumble Skating Event, Action Sports Games.

Projects In Planning

Falcon Coastal Shared Path

Project planning for path upgrades from Mercedes Avenue (Falcon) to Cesia Lane (Wannanup) ongoing with delivery subject to external funding.

City of Mandurah Events Strategy

Review of the Strategy has commenced and will be finalised in 2024/25.

Housing Density Reform

Project to support appropriate high / medium density redevelopment in and around the City Centre – commencing in 2024/25.

Economic Development Strategy

Draft Strategy adopted by Council for advertising in April 2024. Final Strategy to be presented for endorsement in September 2024.



Focus area: Social

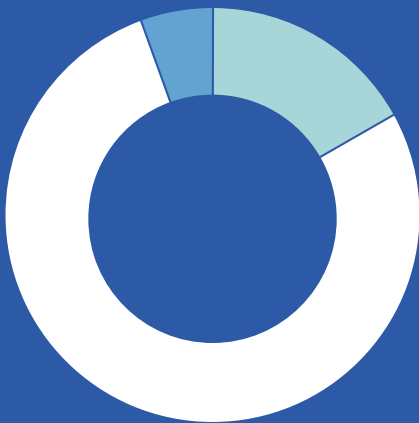
Objectives

- 2.1 Promote safety within the community through urban design
- 2.2 Promote a positive identity and image of Mandurah based on its unique lifestyle offering
- 2.3 Facilitate opportunities that promote community led initiatives by building resilience, local capacity and the contributions of young people
- 2.4 Promote and encourage community connection to create social interaction and a strong sense of belonging
- 2.5 Provide a range of social, recreational and cultural experiences for our residents and visitors to enjoy and take pride in
- 2.6 Provide diverse and sustainable places and spaces that enable people to lead an active lifestyle

Total number of projects

18

Project status



- Completed (2)
- Commenced (15)
- In Planning (1)

Key project in focus: Dawesville Community Centre

What has been achieved



Building works commenced



Additional funding secured from WA State Government



Expected completion date – June 2025

To be progressed in 2024/25



Building Construction



Playspace



Landscaping

Strategies and plans

☑ Completed

Arts and Culture Strategy

Place Enrichment Strategy

⌚ Progressing in 2024/25:

Community Infrastructure Plan

Rushton Park Master Plan

Dawesville Community Centre
Management Model

Age Friendly Strategy

Community Safety Strategy

Libraries and Heritage
Operational Plan

Literacy Strategy

Homelessness and Street
Present Strategy

2024/25 Project Priorities

New Mandurah Library and Learning Hub (Business Case)

Rushton Park Master Plan

Regional Netball and Shared Use Sports Facilities

Mandurah Performing Art Centre Upgrades and Expansion

Literacy Strategy



Projects Completed

Arts and Culture Strategy

Strategy was endorsed by Council in August 2023.
Input also made into the State Government's planned public artworks as part of the Mandurah Bridge Duplication project.

Place Enrichment Strategy

Strategy endorsed by Council in August 2023. Key activities delivered in 2023/24 include;

- Music in the Burbs and Moonlight Movies
- Karinga campsite, Celebrating Coodanup Foreshore, Dog Day Out and Kangaroo Park activation



Projects Commenced

Dawesville Community Centre

Building works commenced on site in March after the City received additional funding from the WA State Government. Expected completion date for the project is June 2025.

Mandurah Performing Arts Centre Upgrades

Interim repairs undertaken and roof renewal design completed. Replacement works being scheduled for 2025/26.

Cinema Upgrades

Construction contract awarded with works to commence in late 2024.

Community Infrastructure Plan

Draft Plan is nearing completion and will be presented to Council in October seeking approval to advertising for public comments. It is anticipated that the final plan will be presented to Council for formal endorsement in early 2025.

Rushton Park Master Plan

Consultant appointed and community engagement undertaken for the development of a new plan to map out the future vision for Rushton Park. Draft plan is nearing completion and will be presented to Council in early 2025.

Billy Dower Youth Centre

The current facility is in need of refurbishment. Proposed works are now being considered as part of the broader Rushton Park Master Plan project.

Men's Sheds

Options are currently being explored to support Men's Sheds in the central and south of Mandurah. Concept designs and funding strategies are being progressed.

Dawesville Community Centre Management Model

Options are currently being developed that focus on community activation / place approach.

Access and Inclusion

Actions progressed throughout 2023/24 include;

- Changing Places facility constructed on Eastern Foreshore
- Accessibility audit of City buildings
- Customised employment program

The City also won all four award categories at the MACWA Awards in December 2023.

Age Friendly Strategy

Research and review of the existing strategy and international guidelines underway. New Strategy to be developed in 2024/25.

Community Safety Strategy

Draft Strategy developed and being prepared for presentation to Council for consideration in Quarter 1 2024.

Libraries and Heritage Operational Plan

Preparation of the Library Operational Plan progressing. Heritage Action Plan prepared, and implementation commenced.

Homelessness and Street Present Strategy (Sector-led)

Strategy review has commenced with stakeholder engagement underway.

Reconciliation Action Plan (Stretch RAP)

Review of current Plan undertaken. New RAP to be developed in 2024/25.

Other activities included;

- Cultural Competency Training delivered to City employees
- Review of Welcome to Country and Acknowledgement of Country policy

Youth Development

Year two progress and outcomes presented to Council with key areas all on track.

Projects In Planning

Literacy Strategy

Background research and development of the Consultancy Brief has commenced.

Paint the Town REaD literacy project being launched.





Focus area: Health

Objectives

- 3.1** Facilitate and partner with key service providers to ensure health outcomes are aligned with community needs and expectations
- 3.2** Advocate for and facilitate the provision of a quality health care system in Mandurah
- 3.3** Provide and facilitate quality community infrastructure that is accessible, and conducive to a healthy, active community
- 3.4** Facilitate community health and wellbeing outcomes that target whole of life health from infants to seniors
- 3.5** Promote the importance of healthy choices, an active lifestyle and the role the natural environment plays in achieving health outcomes

Total number of projects

16

Project status



- Completed (6)
- Commenced (8)
- In Planning (2)

Key project in focus: MARC

What has been achieved



MARC roof construction



Pool refurbishments



Spa upgrades



Acoustic upgrades

To be progressed in 2024/25



MARC Operational Plan



MARC Operational Management System



New online booking system

Strategies and plans

☑ Completed

N/A

⌚ Progressing in 2024/25:

Peel Health Campus
Structure Review

2024/25 Project Priorities

Mandurah Health Precinct Structure Plan

Public Health Plan



Projects Completed

Wilderness Reserve (Dawesville) Upgrade

Construction of playground and landscape upgrades completed.

Blythwood Reserve (Dudley Park) Upgrade

Construction of playground and landscape upgrades completed.

Mandurah Aquatic and Recreation Centre Roof Replacement

Construction successfully completed in May 2024 with all areas now open to the community.

MARC Leisure Pool Acoustic Upgrades

Works completed as part of the Pool Roof Replacement project.

MARC Operational Management System

The implementation of the new System is complete.

Netball Courts

Resurfacing works to the Thomson Street Netball courts were completed in late December 2023.

Projects Commenced

Coodanup Foreshore Upgrade

Construction of stage 1 and 2 completed. Stage 3 design is progressing for delivery in 2024/25.

South East Dawesville Channel Foreshore Upgrade

Draft design completed and community engagement process finalised. Construction of the bore expected to be finalised in December 2024.

Warrungup Springs Reserve Boardwalk (Dawesville) Upgrade

Following consultation with aboriginal elders, the concept design has been updated.

Approvals are being sought from relevant State authorities with construction of the boardwalk to commence in December 2024.

Netball Facilities

Needs Analysis and Feasibility Study completed. Advocacy for the development of a new regional netball facility is ongoing.

Community Sport and Recreation Facility Fund (CSRFF) Program

Two projects successful in round 1 of the Small Grants program;

- Mandurah Bowling and Recreation Club – installation of LED Floodlights - Total Project Cost \$55,498
- Port Bouvard Sport and Recreation Club – upgrade and refurbishment of the male ablutions - Total Project Cost \$122,496

One project support by the City in round 2 of the Small Grants program;

- Mandurah Bowling Recreation Club - replacement of the indoor bowling green surface - Total Project Cost \$134,220

The City is currently compiling an application under the Large Grants program for the upgrade of the Hockey Turf at the Mandurah Hockey Stadium.

MARC Operational Plan

Work continues on the implementation of the 5-Year Operational Plan 2022-2026.

Recreation Services Booking System

Project scoping for a new online booking system for community facility hire is complete with the request for quotation period closing in March. Procurement and implementation of the new booking system will continue into 2024/2025.

Peel Health Campus Structure Plan Review

The review of the Mandurah East Structure Plan, including land uses and transport networks in and around the Peel Health Campus has commenced. The environmental assessment and concept design for Lakes Road have are being developed with key landowner engagement continuing.

Projects In Planning

Mississippi Park (Greenfields) Upgrade

Project deferred to the 2025/2026 financial year.

Unisex Amenities

Changerooms upgrades at district facilities ongoing. Meadow Springs Sports Facility upgrade works completed.

Merlin Street Changerooms project scope being reviewed. Bortolo Pavilion Changerooms concept plan being developed.



Focus area: Environment

Objectives

- 4.1** Advocate for and partner with key stakeholders to ensure environmental impacts are considered in all planning, strategy development and decision making
- 4.2** Protect and manage our local natural environment ensuring our actions don't adversely impact our waterways
- 4.3** Create opportunities for the community to promote and preserve our local natural environment
- 4.4** Educate and provide leadership on environmental and climate change related issues
- 4.5** Partner and engage with our community to deliver environmental sustainability outcomes

Total number of projects

5

Project status



- Completed (0)
- Commenced (4)
- In Planning (1)

Key project in focus: Coastal Management

What has been achieved



Town Beach seawall design



Doddi's Beach technical study



Sand bypassing feasibility study



CHRMAP funding secured

To be progressed in 2024-25



Sand bypassing technical study



Southern Beaches CHRMAP developed

2024/25 Project Highlights

Restoration of the Peel Harvey Estuary and Waterways

Permanent Sand Bypassing for Mandurah Estuary Mouth and Dawesville Channel



Projects Commenced

- Tims Thicket Weighbridge**

Construction has commenced and should be completed and commissioned by August 2024.
- Town Beach Buried Seawall Upgrade**

Detailed design has been completed along with cost estimates.
- Southern Beaches Coastal Hazard Risk Management and Adaptation Planning (CHRMAP)**

Grant funding has been approved from State Government. The Project Steering Committee has been formed and the Community and Stakeholder Engagement Plan and Hazard mapping prepared.
- Waste to Energy**

The City is awaiting completion and commissioning of the new facility in Kwinana. It is anticipated that the transition of waste from landfill to the Waste to Energy plant will commence in Quarter 2 2024/25.

Projects In Planning

- Waste Management Centre**

The planned roadway and concrete hardstand has been put on hold and will instead be incorporated into the broader Master Plan which is scheduled for completion in 2024/25.





Focus area: Organisational Excellence

Objectives

- 5.1 Demonstrate regional leadership and advocate for the needs of our community
- 5.2 Provide professional customer service, and engage our community in the decision making process
- 5.3 Build and retain a skilled, agile, motivated and healthy workforce
- 5.4 Ensure the City has the capacity and capability to deliver quality services and facilities through accountable and transparent business practices
- 5.5 Ensure that our actions maintain a sustainable balance between economic growth, the environment and social values

Total number of projects

13

Project status



- Completed (3)
- Commenced (7)
- In Planning (3)

Key project in focus: One Council Enterprise System

What has been achieved



Corporate planning and reporting



Project Lifecycle Management module



Corporate Performance Management and Cemeteries modules implemented

To be progressed in 2024/25



Strategic Asset Management module at configuration stage



Health module scheduled to go live in September 2024

2024/25 Project Highlights

- Restoration of the Peel Harvey Estuary and Waterways
- Permanent Sand Bypassing for Mandurah Estuary Mouth and Dawesville Channel



Projects Completed

Corporate Communications Strategy

The review of the Strategic Communications Framework has been completed.

Fees and Charges

Annual review completed and approved by the Council in June 2024.

Strategic Community Plan Review

The Mandurah Matters Big Check-In was launched in August 2023 with almost 4,000 people participating in the engagement phase. The draft Strategic Community Plan 2024-2044 was approved for public comment in March and adopted by Council in June 2024.



Projects Commenced

New Operations Centre Preliminary site investigations are in progress to inform the new Operations Centre design.
Administration Building Renewal and Upgrades Concept design is nearing completion, with renewals expected to be delivered in the 2025/26 financial year.
Learning and Development The new Learning Management System has been fully implemented. Training continues to be developed and delivered included Project Lifecycle Management, Procurement, Customer Experience, Cyber Security and Art of Leadership.
Elected Member Constituent Enquiry Management System Implementation of the new System is progressing. It is anticipated that the new Elected Member portal will be launched in the first half of 2024/25.
Child Safe Plan The Plan has been finalised with the subsequent Statement of Commitment to Child Safety and Wellbeing to be presented to Council for consideration in Quarter 2 2024/25.
Enterprise Resource Planning System Roll out of the OneCouncil system is ongoing with Corporate Performance Management and Cemeteries implemented, Project Lifecycle Management on track for launch in July 2024, Strategic Asset Management at configuration stage and the Health module scheduled to go live in September 2024.
Systems Replacement The Recreation Services booking system replacement has progressed to implementation stage. Telephony replacement awaiting scheduled for 2024/25.

Projects In Planning

Corporate Communications Strategy The review of the Strategic Communications Framework has been completed.
Fees and Charges Annual review completed and approved by the Council in June 2024.
Systems Replacement The Recreation Services booking system replacement has progressed to implementation stage. Telephony replacement awaiting scheduled for 2024/25.

2023/24 Service Performance



Transform Mandurah

Number of business-support engagements	1,125
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Customer Services

Number of Customer Service counter visits	25,120
Telephone calls to Customer Services	75,645
Calls resolved at first point of contact (Contact Centre)	86.70%
Calls answered within 20 seconds	64.28%
Average call wait time	38 seconds
Post transaction customer satisfaction	72%
Number of customer requests logged	25,633
Number of payments receipted	9,174



Libraries

Items borrowed from Mandurah Libraries	242,574
New library members	3,817
Active library members	25,034
Number of Digital Hub training participants	558
Library visits	232,675
eBook, eAudio and eMagazine issues	110,452



Seniors

Mandurah Seniors and Community Centre members	2,052
Seniors and Community Centre visits	101,007



Contemporary Art Spaces Mandurah

Exhibition visitors	4,907
Community engagement attendees	287
Value of artwork sold	\$31,163



Waste Management

Household waste collected	30,858 Tonnes
Household recyclables collected	6,458 Tonnes
Green waste collected over two verge collections	2,724 Tonnes
Junk collected in one junk verge collection	2,120 Tonnes (plus 472 Tonnes of scrap metal)
Waste collected from street and park bins	1,441 Tonnes



Procurement

No. of local businesses submitted for tenders	29
No. of tenders awarded to local businesses	7
No. of tenders awarded to businesses outside Mandurah with commitment to local content	16



Rangers

Reported dog wanders	1,784
Reported dog attacks	322



Cemeteries

Number of burials	72
Ashes Interments	14



Environmental Health

Food premise inspections	1,003
Water sample collections (public swimming pools)	799



Recreation

Recreation Centre visits	871,730
Recreation Centre Health and Fitness Members	3,296
Swim School enrolments	4,627
Kidsport Applications approved	1,717 vouchers approved
• 751 girls • 966 boys • Out of the 1,717 vouchers approved, 485 were given to a young person who identified as either ATSI, CALD or having a disability.	



Building Compliance

Private swimming pool and spa inspections	1,759
Value of building work approved (\$'000)	\$498,549, 236
Time taken to issue building permits (approx. average no. of working days)	86.70%
• Certified • Uncertified	
No. of building and compliance complaints received	950
No. of building and compliance complaints resolved	802
No. of building orders	7
No. of planning directions	4
No. of prosecutions	4



Planning Services

No. of structure plan applications determined within legislative timeframe	2 (100%)
No. of development applications determined within legislative timeframe	630 (98.5%)
No. of subdivision referrals determined within legislative timeframe	32 (76%)



Leases, licences and Trading Permits

No. of current Trading Permits	28
No. of Leases or Licences with community groups or not for profits	28
No. of Leases or Licences with recreational sporting groups	46
No. of Marina and Jetty Leases or Licences	31
No. of commercial Leases or Licences with business operators	50



Citizenship Ceremonies

No. Citizenship Ceremonies conducted	6
No. new residents made citizens	469



Statutory and Financial Performance



Access and Inclusion

The City of Mandurah is dedicated to ensuring that people with disability are valued and included as active members of the community. In line with the *Disability Services Act 1993*, all local governments are required to develop, implement, and report on an Access and Inclusion Plan (AIP). This plan addresses barriers to access and outlines strategies to ensure that people with disability have opportunities to access services and facilities and are included in community. Over the past year, the City has made meaningful progress toward these goals through collaboration with community stakeholders and internal teams, implementing the AIP and achieving key outcomes. The AIP remains a crucial tool in advancing accessibility and inclusion across the City.



Outcome One: People with disability have the same opportunities as other people to access the services of, and any events organised by, the City of Mandurah.

- Communication Boards and Social Stories™ were provided at City-led events including Crab Fest, Christmas Pageant, New Year's Eve Fireworks, and the Christmas Lights Trail. These resources are now available for download from the City's website through the updated 'Access and Inclusion Resources' page, helping to improve accessibility and inclusiveness at all future events.
- The City trialled a Crab Fest Accessibility Guide and Sensory Access Map at the 2024 event, receiving positive feedback from staff, volunteers, and visitors. This resource provided essential accessibility information to enhance the event experience. It will be updated and used at future Crab Fest events. The guide included details about accessible toilets, parking locations, sensory resources available to borrow, and QR codes for downloading the event's Social Story™ and communication board.
- A 'How to Book an Auslan Interpreter Guide' is now available on the City's website, offering practical tips for community members and staff to confidently organise Auslan interpreters for events, creating a welcoming and accessible experience for people who are Deaf or hard of hearing.
- Audio descriptions were provided for four of the City's Christmas Light Trail installations, accessible via a QR code, allowing people who are blind to experience the Christmas lights. These descriptions will continue to be used in future Christmas Light Trail events, improving access for the long term.
- Sensory Santa sessions were held at the CASM library, offering a calm environment for children with sensory needs who couldn't attend traditional Santa events. This provided an inclusive, accessible experience for children with disability.
- Healthy Me workshops offered people with disability valuable lessons in healthy eating and cooking, led by a nutritionist. Sessions included a supermarket tour, helping participants make informed food choices. Both participants and support workers enjoyed the fun, educational environment, gaining practical skills to support healthier lifestyles.



Outcome Two: People with disability have the same opportunities as other people to access the buildings and other facilities of the City of Mandurah.

- The City has developed a comprehensive Mandurah Accessible Beach Guide, detailing the accessibility features of various beaches across Mandurah. The guide includes QR codes for easy access to additional resources, including a video of a beach visit in Mandurah and a downloadable Social Story™ about visiting the beach. This project was shaped by valuable feedback from local people with disability, ensuring the guide is both informative and practical.
- The City worked with Nature Play WA to create a Nature Play Trail booklet that showcases accessible parks and their features. It includes QR codes for an audio description read by a young person and information about access and inclusion at the City of Mandurah.
- A Changing Places facility has been built into the new Eastern Foreshore toilet block, through collaboration between the Project Management team, the Access and Inclusion Advisory Group, and with support from a Department of Communities grant. To raise awareness on how to access the facility, the City organised a community information session.
- Two new beach wheelchairs have been purchased with a Department of Communities grant. A designated storage room for the wheelchairs has been incorporated into the new toilet facility on the Eastern Foreshore, providing convenient access to both the Kwillena Gabi estuary pool and nearby beach, both equipped with ramps. The beach wheelchairs can be accessed using a Master Locksmiths Access Key (MLAK), and no booking is required, making them easier to access.

- An All Abilities Paddle Launch was opened at Riverside Gardens Foreshore Reserve, driven by strong community advocacy and input from local people with disability and the Access and Inclusion Advisory Group. The facility offers a seamless, accessible experience, connecting the car park to key amenities such as toilets, pathways, barbecues, and picnic areas. It encourages inclusion by allowing people of all abilities to enjoy Mandurah's waterways together. Popular with locals and visitors alike, the facility serves both recreational and elite paddlers from across Western Australia.
- A facilities access audit of seven City facilities has been completed, incorporating both lived experience input (functionality from the user's perspective) and compliance reviews by an access audit professional. This information will support future facility upgrade plans.

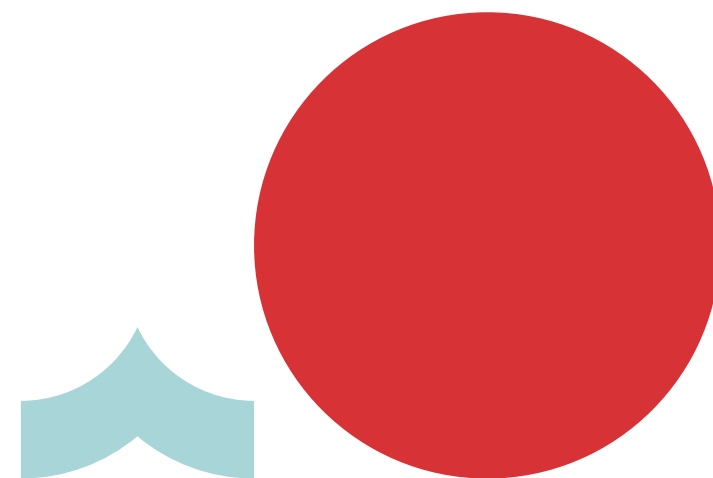


Outcome Three: People with disability receive information from the City of Mandurah in a format that will enable them to access the information as readily as other people are able to access it.

- Communication Boards have been installed at Coodanup Foreshore Reserve, Western Foreshore's Koolaanga Waabiny Playground, and Kangaroo Paw Park. These boards feature simple symbols and words to assist people with verbal communication challenges. Digital copies are also available for download on the City's website.
- The All Abilities Paddle Launch facility features instructional signage with photographs that clearly show each step for using the facility. This makes the process accessible for people with different reading abilities. A QR code on the signage links to a digital video version of the instructions, providing an alternative, visual method to guide users on how to access the facility effectively.
- A photoshoot at the Western Foreshore precinct featured local people with disability, diversifying the City's corporate photo library and promoting inclusion. A video was also produced to highlight the area's accessible features, helping visitors plan their visit. Additional inclusive photoshoots captured people with disability enjoying community activities, and these images are now part of the City's photo library.

Outcome Four: People with disability receive the same level and quality of service from City officers as other people receive.

- Creche attendants, sports staff, and swim school teachers attended a workshop facilitated by Developmental Disability WA on understanding challenging behaviours in children, gaining practical strategies to create a more inclusive environment for children with disability at the recreation centre.
- Customer Service staff at both the Administration Building and the Mandurah Aquatic and Recreation Centre (MARC) have completed Hidden Disability Sunflower (HDS) awareness training and now wear 'Supporter' sunflower lanyards. This initiative was also shared through the staff newsletter, leading to more participation across the City. The program promotes understanding and awareness of hidden disabilities, helping create a more inclusive and supportive environment for everyone.



Outcome Five: People with disability have the same opportunities as other people to make complaints to the City of Mandurah.

- With the introduction of OneCouncil, the City now has an improved system for capturing and recording customer enquiries, feedback, and complaints. Requests for information and responses are directed to the appropriate Officer, with records saved in OneCouncil. This process has led to a more efficient and effective way of responding to customer enquiries related to access and inclusion across the City of Mandurah.
- When the City receives negative feedback related to accessibility and inclusion, officers collaborate to provide a response, offering information that supports a better experience for the individual. The feedback is also used to drive continuous improvement. In most cases, the community member is invited to meet with a City officer to discuss their experience and learn more about the City's efforts to improve access and inclusion.

Outcome Six: People with disability have the same opportunities as other people to participate in any public consultation by the City of Mandurah.

- The Access and Inclusion Officer collaborated closely with the Project Officer to ensure the City's Community Strategic Plan Review actively engaged people with disability. Presentations were made to various groups, including the local Blindspot Support Group, Halls Head College Education Support Centre, Mandurah Disability Network, and the Village Morning Tea group, which supports people with intellectual disability. These efforts ensured inclusive participation and diverse feedback in shaping the City's strategic vision.



Outcome Seven: People with disability have the same opportunities as other people to obtain and maintain employment with the City of Mandurah.

- The City hosted a marketplace at the Mandurah Performing Arts Centre as part of the International Day of People with Disability celebrations. The marketplace showcased microenterprises led by local people with disability, giving them the opportunity to sell their products to the community. This event highlighted the entrepreneurial creativity and skills of people with disability, while offering attendees the chance to support local talent and do some early Christmas shopping.
- Lakelands Library collaborated with a local Disability Employment Service provider to support a young person with disability in gaining volunteer experience. Through this role, the individual connected with Youngster and Co, an initiative helping seniors learn to use technology. This volunteer experience has opened doors to paid employment for the young person.
- The City hosted a Mini Open Day at the Administration Building for local people with disability who were nominated by the Mandurah Customised Employment Network. After the open day, one person was offered a three-month trial for a general administration role, with support from their National Disability Insurance Scheme (NDIS) provider. Following the successful trial, the individual was offered permanent part-time employment. The City is now considering a Customised Employment Framework for future employment opportunities.
- The City hosted a workshop on Customised Employment to promote job opportunities for people with disability in Mandurah. The event targeted local service providers and employers and featured local people with disability as guest speakers, sharing their experiences and insights.

The City's progress over the past year towards implementing the Access and Inclusion Plan highlights the City's commitment to creating a more inclusive and accessible community. By introducing new initiatives, improving services, and working closely with stakeholders, we have made meaningful advancements in enhancing access for people with disability. Moving forward, we remain focused on building on these achievements, learning from feedback, and embracing innovative approaches to ensure that all community members can fully participate in and enjoy our spaces, programs, and services.



Information Management

The *State Records Act 2000* requires the City to provide an Annual Report and have an endorsed Record Keeping Plan (RKP) to detail the way we create, capture, maintain, manage, store and dispose of our records. The City has a qualified Information Management Unit that is responsible for providing professional records management services compliant with the City's Record Keeping Plan, policy and procedures, and State Records Office of Western Australia (SROWA) requirements.

Services include:

- Record-keeping policy management and practices
- Records lifecycle management including capture and registration, filing and archiving, retention and disposal
- Enterprise Content Management (ECM) administration and training of staff in its use
- Freedom of Information (FOI) access requests
- Privacy and Responsible Information Sharing (PRIS) readiness
- Copy of Plans (COP) request process

Key Achievements 2023/24

- Delivery of FOI workshops to staff, Elected Members and surrounding Local Governments
- Desktop review of Records Management Policy POL-IMT-01
- Hosted the Local Government Records Management Group meeting
- Information Statement review and published
- Processed 24,940 council@mandurah incoming emails (*an increase of 20.7% from previous year*)
- Processed 7,449 items of incoming physical correspondence (*an increase of 7% from previous year*)
- Compliant destruction of 43 boxes (*63 boxes previous year*)
- Processed 981 Copy of Plans applications (*873 previous year*)
- Progression of PRIS awareness and readiness for the organisation

Evaluation of Recordkeeping Systems

In accordance with Section 28 of the *State Records Act 2000* (WA), the City's Record Keeping Plan was reviewed and submitted to the State Records Commission (SRC) for approval in October 2022. The Record Keeping Plan is an accurate reflection of the record-keeping program within the City, including information regarding the City's record-keeping system(s), disposal arrangements, policies, practices, and processes. The next review of the City's Record Keeping Plan is due in November 2027.

Recordkeeping Induction Program

All new employees are required to complete the online induction Information Management – Record-keeping, with an expectation that the module is completed as soon as possible after starting employment with the City. The online induction outlines the record-keeping responsibilities for all staff as identified in the City's Record-Keeping Plan. It also includes a legislative overview in relation to Record Keeping and Freedom of Information, including penalties for non-compliance and since the upgrade of the new online module in 2022, it has improved the completion rate to 89 per cent.

Recordkeeping Training Program

New employees with administrative responsibilities are provided with face-to-face training on OneCouncil ECM, as well as access to a support hub containing guidance materials in a range of formats. Existing staff are also encouraged to join face-to-face ECM OneCouncil training in *Basics* or *Next Level*. Training tailored to specific business units or individuals is provided upon request, or when an opportunity for improvement is identified. A total of 69 attendees for the new starter, 48 attendees for the next level, and 19 attendees for business unit specific sessions were held throughout the year.

Freedom of Information

Freedom of Information gives the public a right to access government documents, subject to some limitations. For example, any document that is either already publicly available or can be made available from the current fees and charges schedule must be obtained via that method. Pursuant to Part 5 of the *Freedom of Information Act 1992 (WA)*, the City must prepare and publish an annual Information Statement which provides information about the City and its functions, the Freedom of Information process, and information that is can be accessed outside the Act. The current Information Statement can be accessed on the City's website.

	2023/24	2022/23	2021/22	2020/21	2019/20
FOI Applications Received	13	17	8	10	2
Average processing time (days)	38	30	32	29	8
Access in Full	0	0	1	2	1
Access with Editing	7	13	6	6	1
Applications Withdrawn	1	0	1	0	0
Refused Access (Section 26)	1	1	0	1	0
Access refused to all requested documents	3	1	1	0	0

Access to documents outside the formal process

One of the most effective things agencies can do to achieve the objects of the *Freedom of Information Act* is to disclose information outside the formal process unless there is a good reason not to do so. This can be achieved by proactively publishing information, or by providing requested information without the requirement for a formal FOI application.

In 39 cases during the 2023/24 financial year, once the Freedom of Information process was explained and the scope clarified and discussed, the requested information was able to be supplied outside the formal process, or the customer chose not to proceed with an application.



Grants, Subsidies and Contributions

Asset Management Grants

The table below details the value of all capital grants, subsidies and contributions for replacing and renewing assets, that were received by the City during the last three years.

2023/24	2022/23	2021/22
\$12,331,867	\$1,700,000	\$5,800,000

Community Grants

Total value of grants allocated in 2023/24 across both the Community Funding and Community Partnership Grants was \$205,495.

Community Funding

Total Grant Pool Available: \$110,701 split over two rounds

Total Grants Awarded: \$93,795

Group/Event	Value of Funding	Program Description
Round 1 – September 2023		
Perth African Women Association	\$4,800	Supporting African Women with Mental Health support
Soroptimist International – Mandurah	\$630	International Women’s Day Event
Chorus Australia Limited	\$3,300	All abilities pottery workshop
Peel Community Kitchen	\$5,000	Provision of low cost meals for community in need
Vinnies WA	\$4,300	Go with the Grow – gardening for young people supported at Passages.
Mandurah Street Chaplains	\$5,000	Support to people experiencing homeless and vulnerability (training costs)
Centre for Accessibility Australia	\$3,550	Support to improve digital accessibility for Mandurah organisations.
Ruby Spinning Arts (Auspiced)	\$4,500	Support to deliver Much Ado About Nothing (Bard in the Bush) performances
Mandurah Performing Arts	\$4,950	Act One – Drama for people with disability

Group/Event	Value of Funding	Program Description
IPL Radio	\$4,500	A Slice of Mandurah program – training of volunteers
Round Total	\$40,530	
Round 2 – February 2024		
WA Tai Chi QiGong	\$5,000	Provision of free Tai Chi classes
Midway Community Care	\$5,000	Learning for life education and awareness
Mandurah Dragon Boat Club	\$5,000	Equipment including Marquees for events
Mandurah Inner Wheel	\$3,500	Supply of care packs to local Cancer patients
Citizens Advice Bureau of WA Inc	\$3,000	Support to promote awareness of services
Meadow Springs Residents Group	\$2,400	Equipment for Outdoor Cinema
Sparkling Rubies	\$3,447	Connecting senior women in Mandurah
New Beginnings Outreach Centre	\$2,744	Food hampers for community in need
Peel region Orchid Society	\$1,020	Venue hire for annual Peel Region Orchid Society
Falcon Community Playgroup (Auspiced)	\$4,864	Support to playgroup including storage and logo development
Rise Walk Shine	\$2,790	Support towards start-up costs and launch of new community group
ConnectGroups Support Groups Association WA	\$2,500	Support for Mandurah Peer Support Network
RSPCA Inc	\$4,000	Community Action Day to support community to look after pets
Alzheimer's Australia	\$5,000	Ellas House Alfresco Upgrade
Foodbank Western Australia	\$1,000	Celebrating Foodbank Peel Community of Volunteers
EasyBeatz (Auspiced)	\$2,000	Support to continue disco night for people with disabilities
Round Total	\$53,265	
2023/24 TOTAL	\$93,795	

Community Partnership Grants

Total Grants Pool Available: \$201,861.52

Total Grant Pool Awarded: \$111,700

Recipients in their respective year of Partnership Funding, 2023/24:

Group/Event	Year 1 Allocation	Year 2 Allocation	Year 3 Allocation	Program Description
Lotus Support and Counselling Services	\$5,000			Resourcing the outreach team to support people experiencing homelessness
People Who Care Inc	\$10,300			First Aid and CPR Training for team inclusive of volunteers
Finucare Trading as Money Mentors	\$5,800			Locally targeted education for community to build financial literacy
RecLink Australia	\$5,000			Support for Peel Street Games for Mandurah young people to increase self-esteem and confidence
Peel Bright Minds	\$15,000			Implementation of Trailblazers, science engagement and youth development
Clontarf		\$5,000		Engaging teenage Aboriginal male students in education and employment in Mandurah
Cycling Without Age		\$2,000		Mandurah Chapter Trishaw Pilot
Dawesville RSL Sub Branch		\$1,500		Anzac Day Dawn Service
East Lake Church		\$4,000		Support for Love my Mandurah free events
Lakeland Lads		\$2,000		Lakelands Lads Movie in the Park
Mandurah Environment and Heritage Group		\$5,000		Mandurah Nature Trails project – restoring, enhancing and linking Mandurah's nature and pathway reserves
Mandurah-Filipino Australian Multicultural Community Inc		\$4,000		MFAMCI Crafting and Cooking Project
Peel Volunteer Resource Centre		\$4,000		Sector support and promotion of volunteering
Seniors Recreation Advisory Council		\$1,500		SRCWA Peel branch - Mandurah Seniors Exercise Programs
South Mandurah Tennis Club		\$1,000		Tennis 4 All program aimed to increase participation for people with disabilities
Calvery Youth Services			\$5,000	Training for the Community Services sector
Mandurah Concert Band			\$5,300	Grant Funding - Next Gen Community Band

Group/Event	Year 1 Allocation	Year 2 Allocation	Year 3 Allocation	Program Description
Mandurah Men's Shed			\$3,000	Learning, Creating, Connecting at Men's Shed
Mandurah Adults Learning Association			\$2,500	Peel MALA "Summer School"
Peel Community Kitchen			\$2,300	Proving food security for those in need
Peel Says No To Violence (Allambee Counselling)			\$14,500	Building the Peel says NO to Violence Alliance
Peel Youth Services			\$8,000	Mandurah Early Years Community Engagement
Total	\$41,100	\$30,000	\$40,600	

Youth Dream Big Fund

Total Grants Pool Available: \$9,000

Total Grant Pool Awarded: \$8,400

Categories	No. of Applications	Value of Funding
Leadership	0	0
Learning, Development, Career readiness	9	\$2,400
Entrepreneurship and Business endeavours	5	\$1,750
Sport and Recreation	6	\$2,500
Community Projects	3	\$1,750
Total	23	\$8,400

Outstanding Representation Grants

Total Grants Pool Available: \$17,500

Total Grant Pool Awarded: \$11,400

Outstanding Representatives	Number	Value of Funding
Interstate Travel - Women	24	\$4,800
Interstate Travel - Men	16	\$3,200
Intra State Travel – Women	2	\$200
Intra State Travel – Men	4	\$400
International Travel – Women	7	\$1400
International Travel – Men	7	\$1400
Total	60	\$11,400



Community Event Support Grants

Total Grants Pool Available: \$30,000

Total Grant Pool Awarded: \$26,032

Group/ Event	Description	Value of Funding
South Mandurah Tennis Club	Tennis Tournament - Support for venue hire and promotion	\$709
Lions Fishing Club	Kids Fishing Competition - Support for venue hire, equipment hire, signage and first aid	\$900
Peel Football and Netball League Grand Final	Grand Finals - Support for facility hire and first aid	\$2,000
Mandurah Ski and Kayak Club	Mandurah Cut Run - Support for venue hire, equipment hire and first aid	\$2,000
Mandurah Music Club	Battle of the Bands - Support first aid and promotion	\$1,250
Mandurah Swimming Club	Mandurah Long Course Challenge - Support for venue hire, printing and promotions	\$2,500
Rotary Club of Mandurah	Rotary Duck Race - Support for equipment hire and first aid	\$3,000
Elevation Church	Carols by the Beach - Support equipment hire and advertising	\$2,500
South Mandurah Junior Football Club	Family Outdoor Movie Night - Support for equipment hire and screening permit fees	\$2,500
Mandurah Triathlon Club	Mandurah Interclub Triathlon State Championships - Support for equipment hire, printing and first aid	\$2,000
Compassionate Friends	A Walk to Remember - Support for advertising and signage	\$1,400
Mandurah Hot Rods	Mandurah Foreshore Hot-rod Spectacular - Support for equipment	\$773
WA Mum's Cottage	Mandurah Ukulele Festival - Support for equipment hire venue hire and promotions	\$2,500
Mandurah Offshore Fishing and Sailing Club	Easter Regatta – for promotions and videography	\$2,000
Total		\$26,032



Club Grants

Total Grants Pool Available: \$17,500

Total Grant Pool Awarded: \$6,886

Club	Initiative	Value of Funding
Riding for the Disabled Association of Western Australia Murray Mandurah Group	Courses to up skill volunteers	\$500
South Mandurah Cricket Club	Equipment to assist a volunteer to do their role more effectively (first aid and IT equipment)	\$500
Mandurah Volleyball Association Inc.	Equipment to assist a volunteer to do their role more effectively (first aid and IT equipment)	\$500
Fury Basketball Club	Courses to up skill volunteers	\$500
Mandurah Swimming Club	Equipment to assist a volunteer to do their role more effectively (IT equipment)	\$500
Peel Diamond Sports Inc	Equipment to assist a volunteer to do their role more effectively (IT equipment)	\$500
Mandurah Board Riders Club	Equipment to assist a volunteer to do their role more effectively (IT Equipment)	\$500
Mandurah Water Polo Association Incorporated	Professional photo shoot to promote the club to increase membership	\$500
Silver Wheels Cycle Club	Safety equipment to assist a volunteer to do their role more effectively (first aid) and signage to promote the club to increase membership	\$500
Mandurah Storm Rugby League Club	Courses to up skill volunteers and signage to promote the club to increase membership	\$500
Mandurah Mustangs Football Club Inc.	Improve access and inclusion at the club	\$500
Mandurah Bowling and Recreation Club Inc	Courses to up skill volunteers	\$468
Port Bouvard Pistol and Small Bore Rifle Club Inc.	Safety equipment to assist a volunteer to do their role more effectively (Fire Safety)	\$418
Peel United S.C	Safety equipment to assist a volunteer to do their role more effectively (first aid) and signage to promote the club to increase membership	\$500
Mandurah Outrigging Canoe Club	Signage to promote the club to increase membership	\$500
Total		\$7,386

Economic Grants

City Centre Business Incentive Scheme:

Total Grants Pool Available: \$100,000

Total Grant Pool Awarded: \$35,748.53

Name of Business	Description	Value of Funding
Alex Winner	Public Art installation in Smart St as part of Crab Fest	\$559.60
Baked 6210	3 small grants; - Halloween Activation in Smart Street - Christmas Shopfront Activation - Crab Fest Activation	\$2,607.76
Cool Eats	Christmas Activation	\$816.59
Evolution Hospitality	Matching funding for upgrade and extension of Alfresco area	\$5,000.00
Florist at your door	Christmas Shopfront Activation	\$1,000.00
Freedom Studio	2 small grants; - Halloween Activation in Smart Street - Dancing - Christmas Shopfront Activation	\$1,960.00
Game On Mandurah	Halloween Activation in Smart Street	\$744.91
Kiverse Inspire Visual Arts	Halloween Activation in Smart Street - Face painting	\$886.88
Lai Thai Massage	Pop-up al fresco massage as part of Crab Fest	\$967.01
Pearl Carter, Conscious Care massage	Halloween activation in Smart St	\$171.22
Mandurah Central Pharmacy	Santa and present-wrapping activation as part of Christmas in Mandurah program	\$1,000.00
Marriage Office Mandurah	Christmas Shopfront Activation	\$578.58
Mugs and Kisses	3 small grants; - Halloween Activation in Smart Street - Christmas Shopfront Activation - Crab Fest Activation	\$1,795.36
Perch'd	Crab Fest Activation	\$1,000.00
Perhaps a Theatre Company	Halloween Activation in Smart Street - Street performance	\$991.82
Pure AEC	Christmas Shopfront Activation	\$920.05

Name of Business	Description	Value of Funding
Quirky Beetle	Crab Fest Activation	\$800.00
South West Horror Props	Halloween Activation in Smart Street - Haunted House	\$1,000.00
The Bridge Garden Bar	Event Activation - Music Festival Weekend	\$5,000.00
The Fairy Dell	2 small grants; - Halloween Activation in Smart Street - Santa and present wrapping activation for Christmas in Mandurah program	\$2,000.00
The Whizz Pop Candy Shop	2 small grants; - Halloween Activation in Smart Street - Christmas Shopfront Activation	\$1,235.56
Top Floor Night Club	2 small grants; - Halloween Activation in Smart Street - Toddlers disco - Christmas Shopfront Activation	\$1,850.00
Tourist Fun Train	Halloween Activation in Smart Street	\$1,000.00
Two Muddy Men	Crab Fest Activation	\$980.64
Zoo Bridal	Christmas Shopfront Activation	\$882.55
	Total	\$35,748.53

Major Trading Undertakings

There were no major trading undertakings during the 2023/24 financial year.

Major Land Transactions

There were no major land transactions during the 2023/24 financial year.



Financial Performance

The Annual Financial Report and Auditor’s Report are available at mandurah.wa.gov.au/council/governance/community-and-annual-reports

Summary

The City’s balance sheet shows a strong financial position with \$74.5 million held in cash and investments on 30 June 2024. Debt levels, and the ability to service that debt sit well within guideline levels. Coupled with sound liquidity, the City is a financially stable organisation. Regular reports to Council on the City’s financial performance demonstrates a good level of budgetary control.

Regular discussions are held with the Audit and Risk Committee, which oversees the critical areas of finance, governance, and risk. In considering its longer-term financial future, the City has identified the importance of financial sustainability and ensuring that value for money for the community is a key factor in decision making to maintain reasonable levels of rates increases, while recognising the needs of the community, in relation to their capacity to pay.

The City reviewed its Long Term Financial Plan in June 2024. This plan, which is to be reviewed at least annually not only identifies future capital and operating priorities and how they may be funded. It also sets out the City’s path to financial sustainability into the future.



Operating surplus of
\$754,197



Operating expenses increased by \$14.3 million to
\$163.6 million



Capital projects expenditure increased by \$8 million to
\$28.8 million



Cash and investments increased by \$4.6 million to
\$74.5 million



Operating revenues increased by \$8 million to
\$139 million

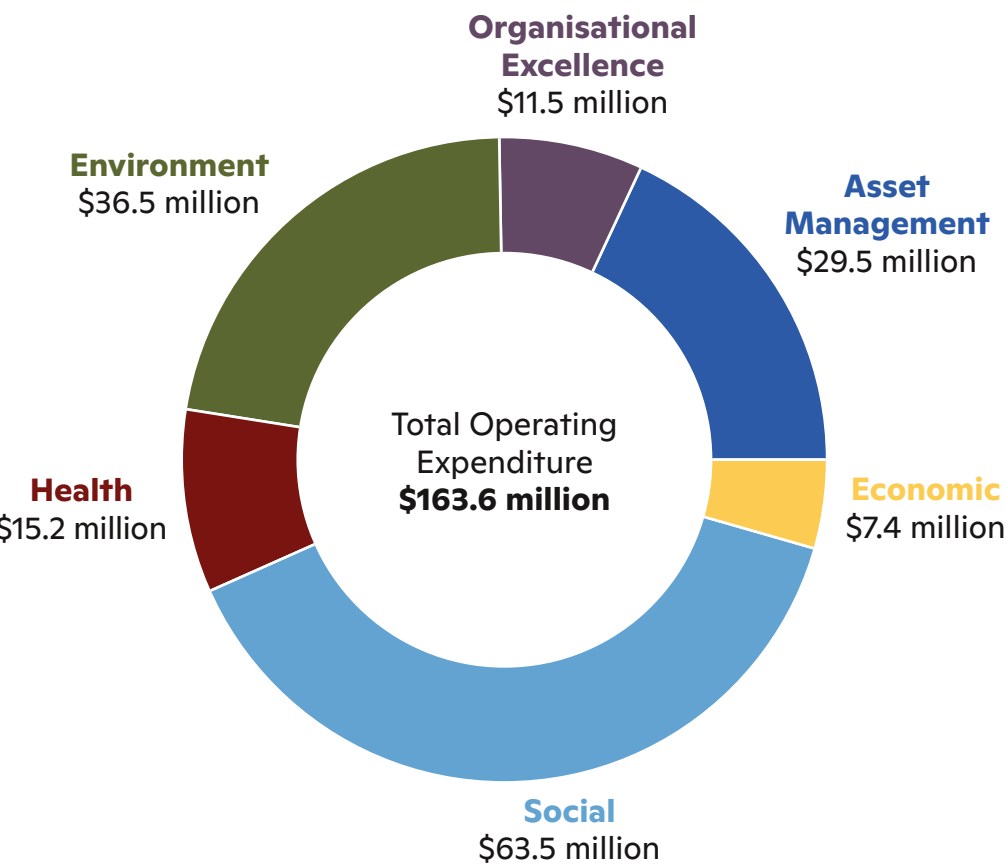


Rateable properties increased by 663 to
47,957

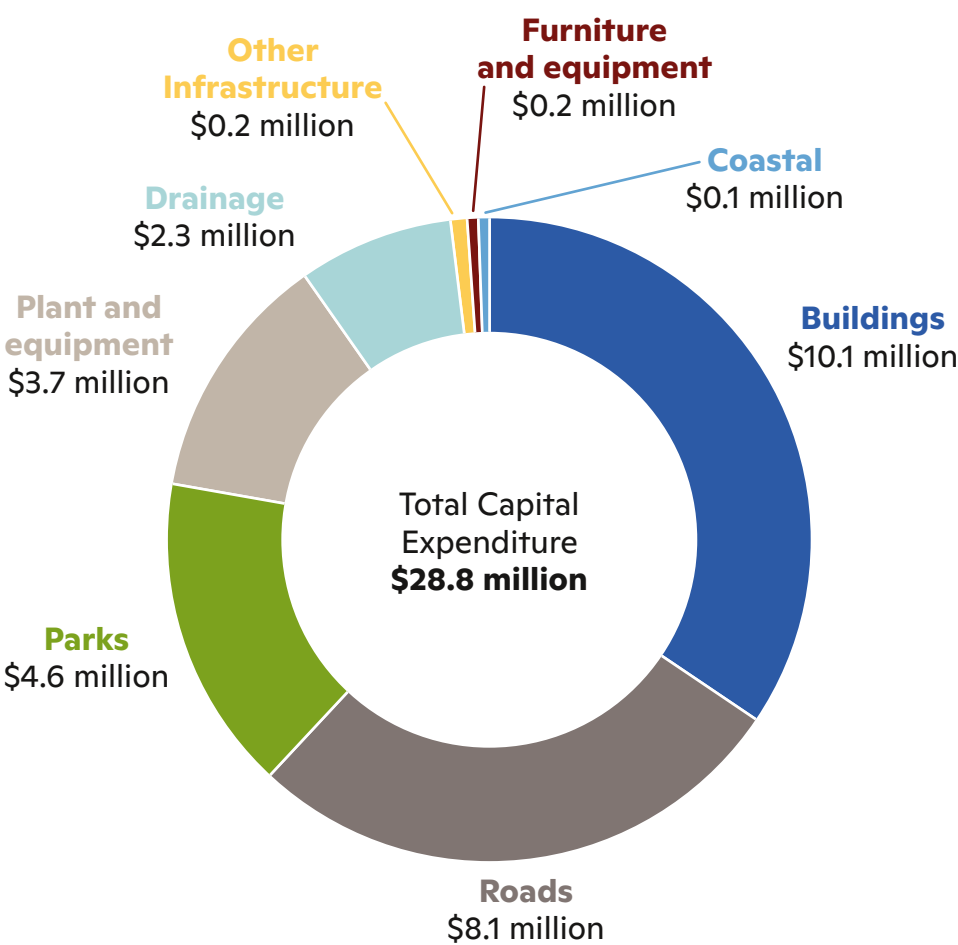


Rates (67% of operating revenues) increased by \$5.8 million to
\$93.2 million

Operating Expenditure by Aspiration

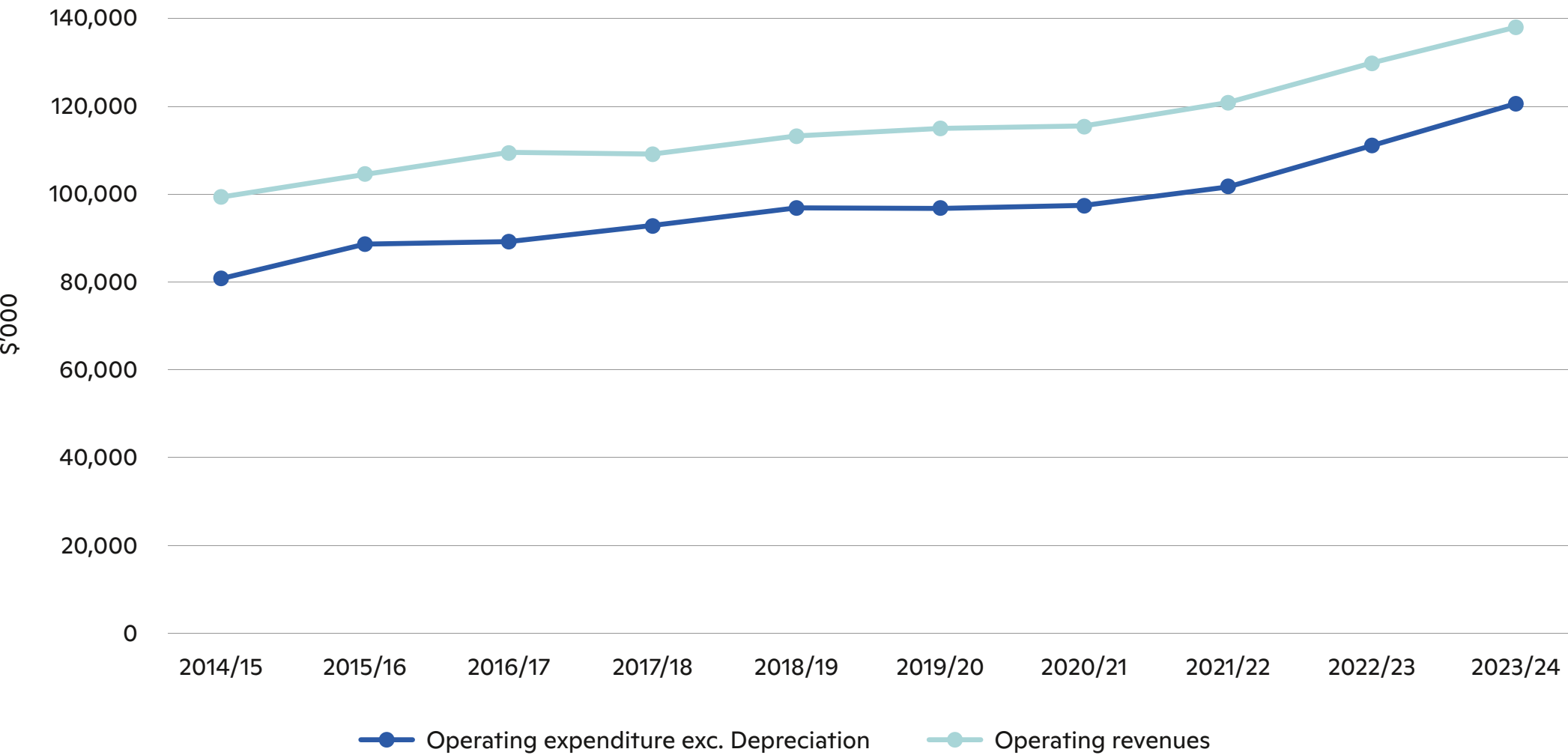


Capital Expenditure



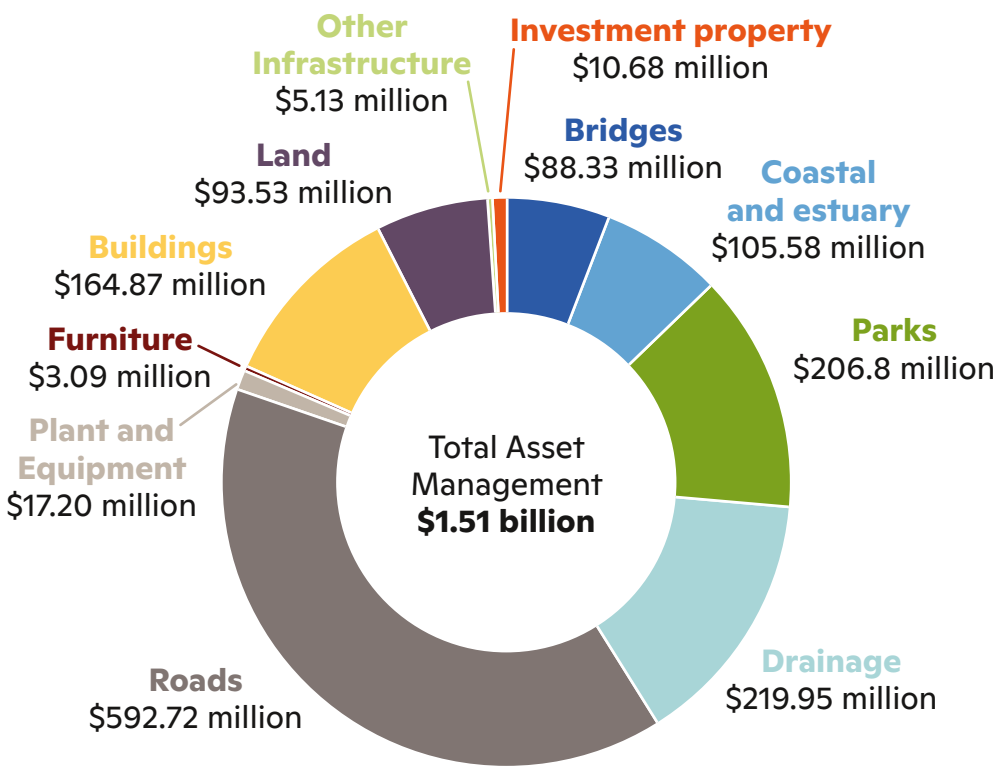
Operating Surplus

The City’s Long Term Financial Plan works on widening the gap between Operating Revenue and Operating Expenditure to ensure there are sufficient funds to invest in the City’s \$1.51 billion asset portfolio, pay down debt and increase the City’s reserve funds.



Infrastructure Asset Management Strategy

The Infrastructure Asset Management Strategy provides a financial overview on the various infrastructure assets under the City’s jurisdiction and a review on systems/resources supporting the management of assets. The strategy was reviewed in the 2022/23 financial year. The Infrastructure Asset Management Strategy review included an improvement plan.



The improvement plan actions identified in the strategy prioritise infrastructure assets in the City’s asset portfolio and the Strategy establishes a level of service framework for use in the associated Asset Management Plans (by infrastructure asset class). The Infrastructure Asset Management Strategy will be reviewed on a regular basis.

Infrastructure Asset Management Practice

The City’s asset management activities include:

- Regular cycles of condition inspections of all infrastructure assets
- Collecting information on assets and maintaining asset registers in a centralised corporate enterprise system
- Updating asset registers for assets created, renewed or disposed as part of capital or operational works
- Updating asset registers for assets created as part of sub-divisional developments such as new roads, parks, waterways, footpaths, and drainage systems
- Mapping asset locations and providing information to the organisation to help service the community more effectively
- Supporting the completion of valuations for financial and legislative reporting
- Preparing forward programs for the renewal of assets as required to meet service needs
- Preparing Asset Management Plans for the City’s six Infrastructure Asset Classes and reviewing them on a regular basis

Annexures

1. City Services



Strategy and Economic Development

● Above Target ● On Target ● Below Target

Strategy				
Services (Business as Usual Functions)	KPI	Target	Actual	Status
Business Support and Capacity Building Provide support and help to build capacity for local Mandurah businesses.	No. of business engagements	500	1,307	●
	Achievement against Peel CCI's KPIs listed within the MOU with CoM (%)	100%	100%	●
	Business Community Satisfaction Score (%)	50%	77.10%	●
Human Capital Support improved Education, Training and Employment outcomes for Mandurah.	No. of Human Capital initiatives (i.e.. Job Ready programs) supported / facilitated	8	8	●
City Centre Activation Support Business and City-led activations within the City Centre.	Number of business grants provided	12	44	●
	Number of City led activations delivered / supported	12	10	●
Visit Mandurah Provide support for the growth of Mandurah's tourism sector.	Funding support for Visit Mandurah (\$'000)	\$1,164,000	\$1,188,360	●
	Achievement against Visit Mandurah's KPIs listed within the MOU with CoM (%)	100%	100%	●
City of Mandurah Events Program Plan and deliver the City of Mandurah Events Program.	Economic impact of delivering Crab Fest (\$ million).	\$8 million	\$15.5 million	●
	Develop and promote Mandurah's Annual Calendar of Events - updated quarterly (%)	100%	100%	●
External Event Support Program Support the delivery of new major events delivered in Mandurah.	Number of major external events attracted / secured.	12	17	●
	Economic impact of major external events attracted to Mandurah (average Return on Investment- \$20 per \$1 spent)	20	80	●
Integrated Strategic/Corporate Planning Coordinate development and review of the Strategic Community Plan and Corporate Business Plan.	IPRF Compliance (%)	100%	100%	●
	Revised SCP adopted by 30 April	100%	100%	●
	CBP adopted annually by 30 June	100%	100%	●
Performance Reporting Report on performance quarterly against the City's Strategic Community Plan and Corporate Business Plan.	Quarterly Reports published within 6 weeks from the end of the quarter	100%	100%	●
	Adopt City's Annual Report within 56 days of receiving the Auditors' Report	100%	100%	●

Services (Business as Usual Functions)	KPI	Target	Actual	Status
Service Reviews Coordinate the implementation and ongoing review of the City's Service Review Framework.	Ongoing support and administration of the City's Service Review Framework	100%	100%	●
Corporate Communications				
Internal Communications Manage all core internal communications.	# of Managers/Employee briefs	24	24	●
	e news open rate (%)	60%	60%	●
	# of CEO briefing sessions delivered	8	8	●
Office of the Mayor and Councillors				
Advocacy Monitor, review and update the City's Advocacy Strategy and annual priorities, including the next State and Federal Election Advocacy Strategy.	% Advocacy priorities achieved (received commitment)	100%	100%	●
Elected Member Engagement Develop the City's website to build the profile of Elected Member within the community and build confidence in Council and its decisions, and seek opportunities for the Mayor to represent Mandurah and demonstrate capability and leadership to attract investment.	% increase in number of internal and external events attended by Elected Members (based on same period in the previous year)	10%	10%	●
Citizenship Ceremonies Deliver regular Citizenship Ceremonies.	Number of persons waiting less than 3 months to obtain citizenship (%)	90%	100%	●
Constituent Enquiries Management of Mayoral constituent enquiries.	Provide acknowledgement within 2 working days (%)	90%	100%	●
	Provide response within SLA (%)	90%	100%	●
Community Acknowledgement and Recognition Deliver Civic Awards Programs to acknowledge and recognise community contributions and achievements.	Number of Local Legends Awards	12	12	●
	% increase in number of Citizen of the Year Nominations	10%	-17%	●



Place and Community

● Above Target ● On Target ● Below Target

Community Services				
Services (Business as Usual Functions)	KPI	Target	Actual	Status
Family and Domestic Violence (FDV) Coordinate the City's response to the prevention of Family and Domestic Violence.	Facilitate annual PSNTV commitment and evidenced support/ collaboration with the community and government sector	100%	100%	●
	Number of network meetings attended	4	4	●
Early Years Implement initiatives that support young families and early years.	Maintain and/or improve the number of children developmentally vulnerable in one or more domain(s) [%]	100%	100%	●
Reconciliation Action Plan (RAP) Support initiatives that achieve the full potential of Mandurah's aboriginal and Torres strait islander community and steer the Reconciliation Action Plan (RAP).	% of strategy delivered for the financial year	100%	100%	●
Place Enrichment Strategy Develop and implement a place enrichment strategy.	% of strategy delivered for the financial year	100%	100%	●
Mandurah Homelessness and Street Present Action Plan Develop, Implement and review the Mandurah Homelessness and Street Present Action Plan.	% of Plan delivered for the financial year	100%	100%	●
Access and Inclusion Plan Implement and review the Mandurah Access and Inclusion Plan.	% of Plan delivered for the financial year	100%	100%	●
Multicultural Community Support initiatives that achieve the full potential of Mandurah's diverse and multicultural community.	Number of multicultural community engagements	2	3	●
Grants and Funding Programs Deliver the Community Partnerships, Community Association and Youth Dream Big Fund annually.	Number of grant rounds delivered	2	2	●
Arts and Culture Strategy Implement the Arts and culture Strategy 2023-28 including events such as Peel Open Studios and the Mandurah Arts Festival.	% of Plan delivered for the financial year (of Deliverables planned for the financial year)	100%	100%	●

Services (Business as Usual Functions)	KPI	Target	Actual	Status
Contemporary Art Spaces Mandurah (CASM) Coordinate Contemporary Art Spaces Mandurah (CASM) as a key visual arts and creative learning space for the City.	Number of Workshop User Groups (11 per week x 48 weeks)	528	455	●
	Total Exhibition Attendance	6,000	3,658	●
	Maintain current numbers of Studio Residence Artists	4	4	●
Mandurah Performing Arts Centre Deliver upon the City's commitments as part of the MOU with Mandurah Performing Arts Centre.	Achievement against MPAC's KPIs listed within the MOU with CoM (%)	100%	100%	●
	Funding support for MPAC (\$'000)	\$697,885	\$697,885	●
Literacy and Learning Services Deliver an optimal range of literacy and learning services through Libraries and the Museum to meet the expectations of the community.	Number of active members as a % of population (%)	35%	26%	●
	Number of participants in library programs per capita	33%	26%	●
	Number of items issued per capita	6	2.58	●
	Number of physical visits to museum as a percentage of population (%)	5	5.11	●
	Number of education programs delivered by museum	8	8	●
	Number of exhibitions held at museum	6	6	●
Youth Development Initiatives Deliver an optimal range of programs for youth at the Billy Dower Youth Centre, and provide strategic youth connections and engagement across the City.	% of Youth Strategy implemented for the financial year	100%	100%	●
	Billy Dower Youth Centre Occupancy rate	90%	100%	●
	Number Youth Projects that engage community partners	70%	70%	●
	Youth Advisory Group consultations held per year	10	7	●
	Junior Council participation rate	80%	82%	●
	Youth Dream Big Fund % expended each FY	100%	93%	●
	Participants report increased confidence from attending programs	90%	93%	●
	Participants report feeling safe in youth programs	90%	91%	●
	Participants report a sense of belonging from attending programs	90%	92%	●
Seniors Centre Deliver an optimal range of services at the Seniors Centre to meet the expectations of the community.	Average attendance at the centre ('000)	30,000	101,007	●
	Annual membership	2,000	2,308	●

Sport and Recreation				
Services (Business as Usual Functions)	KPI	Target	Actual	Status
Club Development Deliver the City of Mandurah Club Connect – Club Development Program.	Engage Mandurah sport and recreational clubs through participation and membership within Club Connect development program (%)	85%	90%	●
	Review and deliver annual Mandurah Sports Awards and ongoing promotion of sector and individual achievements	100%	100%	●
Community Facilities Manage the City of Mandurah's Hired Community Facilities (inc Halls and Pavilions, Parks and Reserves, Beaches and Foreshores and Outdoor Sports Facilities).	% Increase in usage of community facilities	2.50%	12.5%	●
	Recreation Services Customer Satisfaction (%)	88%	90%	●
Mandurah Aquatic and Recreation Centre Manage the Mandurah Aquatic and Recreation Centre and deliver an optimal range of services to meet the expectations of the community.	MARC Customer Satisfaction (%)	88%	94%	●
	MARC Subsidy per visit \$	\$4.00	\$3.68	●
	Maintain participation/ occupancy rate in MARC facilitated programs (%)	70%	66.76%	●
Customer Services				
Customer Service Provide frontline customer service.	Post Transaction Customer Satisfaction (%)	90%	72%	●
	First point of contact resolution (FPOC %)	>80%	86.70%	●
	% Calls answered within 20 seconds	80%	64.28%	●
	Call Abandonment Rate (%)	<5%	8%	●
Cemeteries Provide Administration Services for Mandurah Cemeteries.	Undertake burials within 48 hours (%)	100%	100%	●
	Provide advice on memorialisation (when enquired) within SLA (%)	100%	100%	●
	Provide acknowledgement/ response to complaints, within SLA (%)	100%	100%	●
Cashiering Deliver an efficient cashiering service ensuring all transactions received over the counter, by mail or phone are accurately receipted.	Daily end of day balancing completed (%)	100%	100%	●
	Banking of all payments twice a week (%)	100%	100%	●
	Management of the City's after hours emergency call flowchart (%)	100%	100%	●
	Action non-urgent calls to after-hours call management provider (%) [next business day response]	100%	100%	●

Services (Business as Usual Functions)	KPI	Target	Actual	Status
Records Management Ensure compliant storage, retrieval, disposal, scanning/ preservation and digitisation of City records.	Compliance with Recordkeeping Plan (%)	100%	100%	●
	% of documents audited for compliance, post OneCouncil document migration	1.25%	2%	●
	Review and update the City's Recordkeeping Policy Biennially (%)	100%	100%	●
	Review and update the City's Preservation Strategy every 4 years (%)	100%	100%	●
	Review and update the City's Information Management Strategy every 4 years (%)	100%	100%	●
Freedom of Information (FOI) Manage Freedom of Information processes and reporting.	FOI enquiries responded to within regulatory timeframes (%)	100%	100%	●
	Maintain up to date Information Statement (%)	100%	100%	●
Customer Access to Plans Enable access to plans related to property requested by property owners.	Copy of Plans requests processed within SLA (%)	100%	100%	●



Built and Natural Environment

● Above Target ● On Target ● Below Target

Technical Services				
Services (Business as Usual Functions)	KPI	Target	Actual	Status
Traffic Management Traffic monitoring program to enable appropriate planning of road safety improvements including blackspot projects.	Annual traffic monitoring and Speed display program completed (%)	100%	100%	●
	Complete annual road safety audit program (10 per annum)	10	10	●
Tactical Asset Management Planning for Roads and Transport, Buildings and Community Facilities and Stormwater Drainage Infrastructure Assets.	Complete development of the City Works and City Build 10 year Capital Program by end of Q1	100%	100%	●
Civil Infrastructure Design Survey and design of local road and transport and stormwater drainage infrastructure assets including roads, car parks, local area traffic management, paths, public area lighting.	Design City Works annual Capital Program (% Projects)	100%	100%	●
Drainage and Water Sensitive Urban Design (WSUD) Infrastructure Planning Ensure capital works projects incorporate water sensitive design principles.	% Projects incorporating WSUD principles	100%	100%	●
Strategic Asset Management				
Strategic Asset Management and Planning for Infrastructure Assets Planning for the management of the City's infrastructure to ensure assets are regularly reviewed.	Develop and review Asset Management Plans (following development each AMP to be reviewed biennially)	6	6	●
	Number of bi-monthly Strategic Asset Management Working Group meetings held during the year	6	6	●
OneCouncil Support Provision of business systems services for the Built and Natural Environment business units.	Number of bi-monthly OneCouncil Working Group Meetings held	6	6	●
	Coordinate annual testing of relevant B and NE modules of OneCouncil prior to annual upgrade to OneCouncil latest version. Including Asset Management and Works System	100%	100%	●
	Ensure all enquiries for B and NE OneCouncil support are answered and response/receipt is issued within required timeframes	85%	85%	●
	Provide specific support for the development of requirements for and training for any new modules introduced to OneCouncil for the B and NE directorate	100%	100%	●

Services (Business as Usual Functions)	KPI	Target	Actual	Status
Project Management				
Infrastructure Project Management Plan, design and deliver the City's major building and community infrastructure asset Capital Works projects.	% Capital Program delivered (% Budget)	80%	64%	●
	% Capital Program delivered (% Scope)	100%	95%	●
Project Management Framework Implementation of the Project Management Framework and development of the Activity Standards.	% projects, in the Annual Budget and LTFP, initiated and progressed through the Project Management Framework	50%	50%	●
Infrastructure Asset Design Principles Ensure infrastructure capital works incorporate holistic design principles including CPTED, Access and Inclusion, Ecological Sustainability (ESD).	% Projects incorporating CPTED principles	100%	100%	●
	% Projects incorporating AandI principles	100%	100%	●
	% Projects incorporating ESD principles	100%	100%	●
Operations Services				
Operational Asset Management Planning Planning for the maintenance of the City's road and transport, building and community, parks and open space, stormwater drainage and bridge infrastructure assets.	Development and review of Operational Plans for Infrastructure Assets	100%	60%	●
Roads and Transport and Stormwater Drainage Infrastructure Construct the City's roads and transport and stormwater drainage infrastructure assets to meet agreed performance targets.	Deliver City Works Capital Program (% Budget)	100%	67%	●
	Deliver City Works Capital Program (% Projects)	100%	80%	●
Maintain City Infrastructure Assets Maintain the City's road and transport, buildings and community facilities, stormwater drainage and bridge infrastructure assets to meet agreed performance targets.	Deliver City Maintenance and City Works Maintenance Program (% Budget)	100%	100%	●
Maintain Parks and Open Space, Landscape and Bushland and Foreshore Natural Assets Maintain the City's park and open space, landscape and bushland and foreshore natural assets to meet agreed performance targets.	Increase Urban Canopy in road reserves (Ratio of Number of trees planted to number of trees removed)	4	1,800	●
	Increase Urban Canopy in parks reserves (Number Planted in parks reserves)	125	26,986	●
	Deliver Parks Maintenance Program (% Budget)	100%	95%	●
City Fleet Management of the City's fleet of vehicles, plant and equipment including acquisition and disposal (new and replacement capital program) and repair and maintenance activities.	Rolling 10 year Fleet Replacement Plan completed (% Complete)	100%	85%	●
	Deliver Capital Program (% Budget)	100%	100%	●
	Deliver Maintenance Program (% Budget)	100%	100%	●

Services (Business as Usual Functions)	KPI	Target	Actual	Status
Marina and Waterways				
Coastal Planning Coastal and marine planning to ensure the protection and enhancement of the City's coastal and marine built and natural environment.	Implement the Coastal Hazard Risk Management and Adaptation Planning (CHRMAP) for the Northern Beaches	100%	85%	●
Coastal and Marine Infrastructure Assets Planning for the management of the City's coastal and marine infrastructure and natural waterway assets.	Rolling 10 year Capital Works Programs completed (%)	100%	100%	●
	Development and review of Operational Plans for Coastal and Marine Infrastructure Assets	100%	95%	●
Maintain Coastal and Marine Infrastructure and Natural Assets Maintenance of the City's coastal and marine infrastructure and natural assets including protection structures, jetties, boat ramps and waterways (including sand monitoring and management ie. bypassing and dredging) to meet agreed performance targets.	Deliver Capital Program (% Budget)	100%	100%	●
	Deliver Capital Program (% Projects)	100%	100%	●
	Deliver Maintenance Program (% Budget)	100%	100%	●
Mandurah Ocean Marina and Mary Street Lagoon Manage the Mandurah Ocean Marina and Mary Street Lagoon including the pen holder bookings, jetty maintenance, grounds maintenance and Chalet Park maintenance.	Mandurah Ocean Marina and Mary Street Lagoon occupancy rate (%)	70%	83%	●
Natural Environment				
Waste Management Planning Implement the City's Waste Management Plan and prepare an annual status report.	Implement the Waste Management Plan action plan	100%	75%	●
	Implement the Waste Education Plan action plan	100%	95%	●
	Prepare an annual status report of Waste Plan	100%	100%	●
	Complete the annual DWER Waste Census return	100%	100%	●
Waste Management Centres Manage and operate the Waste Management Centre and the Tims Thicket Inert Landfill.	% waste diversion from landfill	<24%	26.1%	●
Environmental Planning Environmental planning and custodianship to ensure the protection and enhancement of the City's landscaped and natural environment.	Develop the Environment Strategy (%)	100%	100%	●
	Implement the Waste Education Plan	100%	100%	●
	Review and implement the Greening Mandurah Framework and Action Plan (%)	100%	100%	●

Services (Business as Usual Functions)	KPI	Target	Actual	Status
Asset Management and Planning for Parks and Open Space Infrastructure Assets Planning for the management of the City's parks and open space infrastructure through condition monitoring and programming of forward works for replacement, renewal, upgrade and new assets.	Rolling 10 year Capital Works Programs completed (%)	100%	100%	●
Carbon Emissions Plan and facilitate ongoing mitigation of carbon emissions, including the signing of the Power Purchase Agreement alternative to procure renewable energy.	% of clean energy used by the City of Mandurah	25%	38%	●
Environmental Education Deliver environmental education programmes and engage community in environmental volunteering such as the Kids Teaching Kids Conference, National Tree Day and Embrace a Space.	# of opportunities created for the community to increase awareness of environmental issues and participate in environmental activities	20	62	●
Asset Management and Planning for Bushland, Foreshore and Planted Natural Assets Planning for the management of the City's natural land based assets through condition monitoring and programming of maintenance works including the development of Bushland Management Plans, Foreshore Management Plans and Public Open Space Management Plans.	# of new Bushland Management Plans developed	1	2	●
	# of existing Bushland Management Plans updated	8	19	●
	# of new Foreshore Management Plans developed	1	2	●
	# of existing Foreshore Management Plans updated	8	4	●
	# of new Public Open Space Management Plans developed	1	2	●
	# of existing Public Open Space Management Plans updated	4	0	●
Landscape Infrastructure Design and Construction Design and construction of park and open space landscape infrastructure assets aligned to agreed performance targets.	Deliver City Parks Capital Program (% Budget)	100%	79%	●
	Deliver City Parks Capital Program (% Projects)	100%	100%	●
Environmental Compliance Ensure the City has appropriate approvals (e.g. clearing permits and licences) for all works undertaken (Environmental Compliance).	Number of active investigations into breaches of environmental regulations	0	0	●
Sustainable Water Use Management Facilitate sustainable water use across the City including through verge makeover program, facility water audits and Waterwise Council Action Plan implementation.	Maintain compliance with Groundwater allocation licenses (%)	100%	100%	●
	Maintain Waterwise Council accreditation	100%	100%	●

Business Services

● Above Target ● On Target ● Below Target

Development and Compliance				
Services (Business as Usual Functions)	KPI	Target	Actual	Status
Food safety management Undertake food safety training, assessment, sampling and action recalls.	Food Premises inspections carried out within WALGA Recommended Inspection Timeframes (%)	100%	80%	●
Public Buildings and Event Assessments Ensure assessment of Public Buildings and Events to ensure they are safely operated and in accordance with relevant legislation.	Public Building and Events assessments carried out within WALGA Recommended Inspection timeframes (%)	100%	90%	●
Recreational water monitoring Sample aquatic facilities and natural waters for microbiological safety.	Recreational Water Quality assessments carried out within statutory timeframes (%)	100%	100%	●
Mosquito Management Complete pre-treatment surveys, treatments, post treatment assessments and community education.	Annual Report completed by October (%)	100%	100%	●
Implement the Public Health Plan Promote the health benefits linked to connecting people with and protecting the natural environment.	Completion of 2 videos demonstrating connection between health and the natural environment (%)	100%	100%	●
	Number of programs cross promoted	5	12	●
Animal Control / Management Apply legislation and educate the community on the importance of responsible animal ownership.	% decrease in annual dog wanders reported per registered dog	5%	4.07%	●
	Dangerous dog inspections completed within 30 days of Notification and annually (%)	100%	81.25%	●
	High Priority jobs (e.g. dog attack in progress, wandering animals/ livestock on road, major parking issues involving safety) responded to within 1 hour (%)	100%	100%	●
	% decrease in dog attacks with Injury per registered dog	5%	17.17%	●
	Animal offences (registrations, wandering, etc.) investigated and formal action taken within 14 days (%)	100%	93%	●
	Shark Reports responded to within 1 hour (%)	100%	100%	●

Services (Business as Usual Functions)	KPI	Target	Actual	Status
Statutory Planning and Land Management Undertake statutory planning and land management in accordance with relevant legislation.	Development Applications, Subdivision and Structure Plan proposals assessed within legislative timeframes (%)	100%	95%	●
	% Subdivision Referrals processed within 42 days	100%	95%	●
Building and Compliance Control the construction, occupation and demolition of buildings through the issuing of permits and certificates to deliver quality development outcomes. Investigate non-compliance in accordance with the relevant legislation.	Private swimming pools inspected within 4 years (%)	100%	98%	●
	% applications assessed within statutory time-frame (Certified Applications)	100%	100%	●
	% applications assessed within statutory time-frame (Uncertified Applications)	100%	100%	●
	% Strata, Demolition and Occupancy Permit Applications assessed within statutory time-frame	100%	100%	●
	Provision of Building Records within applicable specified timeframes – Requests for Building Records (%)	100%	100%	●
	Provision of Building Records within applicable specified timeframes – Orders and Requisitions (%)	100%	100%	●
	Approval of Park Homes and annexes within Caravan Parks (10 business days) (%)	100%	100%	●
Bushfire Management Undertake bushfire mitigation initiatives to reduce the risk of bushfire causing damage to life, property and/or the environment.	Grant funded bushfire mitigation activities completed (%)	100%	75%	●
	Local Emergency Management and Bushfire Advisory Committee meetings held every quarter (%)	100%	100%	●
	Bushfire Inspections completed of all properties (%)	100%	100%	●
Systems and Projects				
IT Tech support Advocate, manage, maintain and support technology and technological solutions for Council operations.	Compliance with cyber security framework (Maturity Level 1-3)	100%	100%	●
	Support requests responded to within SLA (%)	100%	100%	●
Drive Innovation through Technology Explore new efficient and effective approaches to delivering services. Specific projects yet to be determined.	% successful projects undertaken	100%	100%	●
Financial Services				
Long Term Financial Plan Undertake Long Term Financial Planning to set out the City's path to financial sustainability into the future.	Long Term Financial Plan adopted by May	100%	100%	●

Services (Business as Usual Functions)	KPI	Target	Actual	Status
Financial Accounting Services Accounts payable, accounts receivable, insurance, loans, investments, GST/BAS, FBT, banking management, corporate credit cards.	Statutory Returns lodged within legislative timeframe (%)	100%	100%	●
Management Accounting Services Budgeting, financial analysis, long term financial planning, capital planning, business cases, financial systems, projects.	Asset Consumption Ratio	0.71%	0.67%	●
	Asset Renewal Funding Ratio	0.95%	0.87%	●
	Asset Sustainability Ratio	0.68%	0.85%	●
Manage the City's Rates Function Preparation of rate notices, pensioner management, street numbering, debtor management, property enquiries, new properties.	Debt Recovery Percentage (%)	96%	96.1%	●
Financial Reporting Annual financial statements, monthly financial management reporting, budget review.	Reports adopted/published within statutory timeframes (%)	100%	100%	●
Governance Services				
Internal Audit Delivery of the 3-Year Strategic Internal Audit Plan and Annual Operational Internal Audit Plan.	Number of audits undertaken	5	3	●
	Recommendations implemented within 12 months of the Internal Audit Report being presented to Council (%)	70%	75%	●
Fraud and Corruption Control Framework Embedding Fraud and Corruption Prevention Plan.	Number of training and education activities	4	7	●
Risk Management Framework Ongoing review and implementation of the City's Risk Management Framework including Strategic and Operational Risk.	Monitoring and maintenance of Strategic and Operational Risk Registers (%)	100%	100%	●
Governance Framework Ongoing improvement of the governance framework including resources, tools and education for Elected Members and Employees.	Number of training sessions delivered for Elected Members	8	14	●
	Number of training sessions delivered for employees (mandatory and non-mandatory)	8	12	●
	Employee participation rate (%) (mandatory training)	100%	86%	●
	# of Governance Resources developed and/or reviewed for Elected Members	12	15	●
	# of Governance Resources developed and/or reviewed for Employees	1	16	●

Services (Business as Usual Functions)	KPI	Target	Actual	Status
Policy Development Develop, coordinate and review policies in accordance with the Council Policy Plan and City of Mandurah Policy Plan.	Implementation of the Council Policy Plan (%)	100%	100%	●
	Implementation of the City of Mandurah Policy Plan (%)	100%	100%	●
Delegations and Authorisations Ongoing review and improvement of Delegations and Authorisations.	Annual review of delegations (%)	100%	100%	●
	Biennial review of Authorisations (%)	100%	100%	●
Local Laws Ongoing review and development of Local Laws.	# of Local Laws reviewed/developed	2	2	●
Local Government Elections Delivery of Local Government Elections.	CoM to remain in top 5% of voting participation rate for alike local governments (those with an elector base in excess of 40,000) (%)	100%	100%	●
Local Government Reform Implement and embed amendments associated with the Local Government Reform.	Local Government Reform amendments implemented and embedded (%)	100%	100%	●
Procurement Schedule Delivery of the City of Mandurah Procurement Schedule enabling opportunities for local supplier engagement.	Compliance with Act and Regulations (Tenders) (%)	95%	100%	●
	Compliance with Regional Price Preference Policy (%)	100%	100%	●
	% of all local content and regional price preference claims for all Tenders	50%	62.25%	●

Services (Business as Usual Functions)	KPI	Target	Actual	Status
Procurement and Contract Management Framework Ongoing improvement of the procurement and contract management framework including resource, tools and education for the organisation.	Number of procurement training sessions delivered	8	14	●
	Participation rate in online procurement training (%) for Purchase Order Approvers	100%	100%	●
	Participation rate for in person procurement training (%) for Purchase Order Approvers	85%	94.50%	●
	# of Procurement Resources developed and/or reviewed to support process improvement	6	43%	●
	Contract Management Framework developed and implemented (%)	100%	100%	●
Procurement under \$100k Automation of controls in OneCouncil environment to improve whole of organisation and compliance.	Automation of controls in OneCouncil completed	100%	30%	●
Leases and Licences Manage Leases and Licences portfolio.	Licences managed in line with expiration date (%)	100%	40%	●
	Leases managed in line with expiration date (%)	100%	70%	●
Trading Permits Administer trading permit guidelines to ensure consistency with objectives of the Guidelines.	% Trading Permits administered in line with guidelines	100%	100%	●



CITY OF MANDURAH
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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

Woven by waterways; a city that is thriving and connected to its people and nature.

Principal place of business:
3 Peel St, Mandurah WA 6210

**CITY OF MANDURAH
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

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

STATEMENT BY CEO

The accompanying financial report of the City of Mandurah has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2024 and the financial position as at 30 June 2024.

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

Signed on the TENTH day of December 2024



CEO

Casey Mihovilovich
Name of CEO



**CITY OF MANDURAH
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue				
Rates	2(a),27	93,164,669	92,674,403	87,363,981
Grants, subsidies and contributions	2(a)	5,635,783	7,221,456	6,474,595
Fees and charges	2(a)	34,107,075	30,922,352	32,173,899
Interest revenue	2(a)	4,789,540	3,740,558	3,527,737
Other revenue	2(a)	1,364,955	66,631	1,383,791
		139,062,022	134,625,400	130,924,003
Expenses				
Employee costs	2(b)	(55,373,119)	(55,125,043)	(51,188,432)
Materials and contracts		(58,492,124)	(58,354,242)	(53,821,398)
Utility charges		(4,275,112)	(4,627,517)	(4,491,720)
Depreciation		(35,755,740)	(33,084,683)	(36,638,351)
Finance costs	2(b)	(1,072,265)	(1,125,625)	(909,873)
Insurance		(1,410,406)	(1,566,711)	(1,737,603)
Other expenditure	2(b)	(29,373)	0	(39,605)
		(156,408,139)	(153,883,821)	(148,826,982)
		(17,346,117)	(19,258,421)	(17,902,979)
Capital grants, subsidies and contributions	2(a)	25,981,030	15,177,820	13,239,954
Profit on asset disposals		188,569	0	134,365
Loss on asset disposals		(7,246,306)	0	(4,658,768)
Fair value adjustments to financial assets at fair value through profit or loss		(251,584)	0	(9,586)
		18,671,709	15,177,820	8,705,965
Net result for the period	26(b)	1,325,592	(4,080,601)	(9,197,014)
Total comprehensive income/loss for the period		1,325,592	(4,080,601)	(9,197,014)

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



CITY OF MANDURAH
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024

	NOTE	2024 \$	2023 \$
CURRENT ASSETS			
Cash and cash equivalents	3	74,477,069	69,919,904
Trade and other receivables	5	10,699,188	5,254,760
Other financial assets	4(a)	6,522,395	12,403,760
Inventories	6	837,615	694,556
Other assets	7	3,377,738	3,408,620
TOTAL CURRENT ASSETS		95,914,005	91,681,600
NON-CURRENT ASSETS			
Trade and other receivables	5	1,685,741	1,571,313
Other financial assets	4(b)	322,261	619,265
Property, plant and equipment	8	281,267,077	273,430,508
Infrastructure	9	768,996,872	779,735,129
Right-of-use assets	11(a)	613,481	548,814
Investment property	12	10,683,760	10,683,760
TOTAL NON-CURRENT ASSETS		1,063,569,192	1,066,588,789
TOTAL ASSETS		1,159,483,197	1,158,270,389
CURRENT LIABILITIES			
Trade and other payables	13	17,971,322	19,787,860
Other liabilities	14	5,985,994	7,361,650
Lease liabilities	11(b)	254,514	210,703
Borrowings	15	5,317,216	4,361,670
Employee related provisions	16	9,707,999	9,501,728
Other provisions	17	330,335	624,543
TOTAL CURRENT LIABILITIES		39,567,380	41,848,154
NON-CURRENT LIABILITIES			
Other liabilities	14	4,864,164	4,703,999
Lease liabilities	11(b)	388,928	363,184
Borrowings	15	21,204,784	19,202,243
Employee related provisions	16	790,650	811,107
TOTAL NON-CURRENT LIABILITIES		27,248,526	25,080,533
TOTAL LIABILITIES		66,815,906	66,928,687
NET ASSETS		1,092,667,291	1,091,341,702
EQUITY			
Retained surplus		237,390,978	242,718,412
Reserve accounts	30	69,472,383	62,819,360
Revaluation surplus	18	785,803,930	785,803,930
TOTAL EQUITY		1,092,667,291	1,091,341,702

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



CITY OF MANDURAH
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2022		263,433,040	51,301,746	785,803,930	1,100,538,716
Comprehensive income for the period					
Net result for the period		(9,197,014)	0	0	(9,197,014)
Total comprehensive income for the period		(9,197,014)	0	0	(9,197,014)
Transfers from reserve accounts	30	13,440,581	(13,440,581)	0	0
Transfers to reserve accounts	30	(24,958,195)	24,958,195	0	0
Balance as at 30 June 2023		242,718,412	62,819,360	785,803,930	1,091,341,702
Comprehensive income for the period					
Net result for the period		1,325,592	0	0	1,325,592
Total comprehensive income for the period		1,325,592	0	0	1,325,592
Transfers from reserve accounts	30	21,253,107	(21,253,107)	0	0
Transfers to reserve accounts	30	(27,906,133)	27,906,133	0	0
Balance as at 30 June 2024		237,390,978	69,472,383	785,803,930	1,092,667,291

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

**CITY OF MANDURAH
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2024 Actual \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		92,144,266	88,195,990
Grants, subsidies and contributions		1,837,772	6,939,162
Fees and charges		34,129,717	32,155,998
Interest revenue		4,789,540	3,527,737
Goods and services tax received		(113,191)	222,028
Other revenue		1,364,955	1,383,791
		<u>134,153,059</u>	<u>132,424,706</u>
Payments			
Employee costs		(55,408,314)	(50,142,184)
Materials and contracts		(60,330,519)	(52,053,267)
Utility charges		(4,275,112)	(4,491,720)
Finance costs		(1,072,265)	(909,874)
Insurance paid		(1,410,406)	(1,737,603)
Other expenditure		(29,373)	(39,605)
		<u>(122,525,989)</u>	<u>(109,374,253)</u>
Net cash provided by operating activities	19(b)	<u>11,627,070</u>	<u>23,050,453</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(13,946,846)	(6,269,699)
Payments for construction of infrastructure	9(a)	(14,896,724)	(14,466,663)
Capital grants, subsidies and contributions		11,923,496	8,023,682
Proceeds for financial assets at amortised cost		5,845,223	11,696,701
Proceeds from sale of property, plant & equipment		1,029,391	911,507
Net cash (used in) investing activities		<u>(10,045,460)</u>	<u>(104,472)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	29(a)	(4,256,523)	(4,155,961)
Payments for principal portion of lease liabilities	29(d)	(438,322)	(545,354)
Payments for principal portion of interest bearing liabilities		(768,026)	(544,988)
Proceeds from financial assets at amortised cost - community loans		81,562	50,271
Proceeds from new borrowings	29(a)	7,214,610	3,866,732
Proceeds from interest bearing liabilities		1,142,254	896,397
Net cash provided by (used in) financing activities		<u>2,975,555</u>	<u>(432,903)</u>
Net increase in cash held		<u>4,557,165</u>	<u>22,513,077</u>
Cash at beginning of year		69,919,904	47,406,827
Cash and cash equivalents at the end of the year	19(a)	<u><u>74,477,069</u></u>	<u><u>69,919,904</u></u>

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

CITY OF MANDURAH
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	27	93,164,669	92,674,403	87,363,981
Grants, subsidies and contributions		5,635,783	7,221,456	6,474,595
Fees and charges		34,107,075	30,922,352	32,173,899
Interest revenue		4,789,540	3,740,558	3,527,737
Other revenue		1,364,955	66,631	1,384,119
Profit on asset disposals		188,569	0	134,365
Fair value adjustments to financial assets at fair value through profit or loss		(251,584)	0	(9,586)
		138,999,007	134,625,400	131,049,110
Expenditure from operating activities				
Employee costs		(55,373,119)	(55,125,043)	(51,188,432)
Materials and contracts		(58,492,124)	(58,354,242)	(53,821,398)
Utility charges		(4,275,112)	(4,627,517)	(4,491,720)
Depreciation		(35,755,740)	(33,084,683)	(36,638,351)
Finance costs		(1,072,265)	(1,125,625)	(909,873)
Insurance		(1,410,406)	(1,566,711)	(1,737,603)
Other expenditure		(29,373)	0	(33,156)
Loss on asset disposals		(7,246,306)	0	(4,658,768)
		(163,654,445)	(153,883,821)	(153,479,301)
Non cash amounts excluded from operating activities	28(a)	42,396,964	33,869,873	40,925,658
Amount attributable to operating activities		17,741,526	14,611,452	18,495,467
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		25,981,030	15,177,820	13,233,505
Proceeds from disposal of assets		1,029,391	2,529,095	911,507
Proceeds from financial assets at amortised cost - self supporting loans		81,562	0	50,271
		27,091,983	17,706,915	14,195,283
Outflows from investing activities				
Right of use assets received - non cash	11(a)	(507,877)	0	0
Purchase of property, plant and equipment	8(a)	(13,946,846)	(7,752,373)	(6,269,699)
Purchase and construction of infrastructure	9(a)	(14,896,724)	(39,049,348)	(14,466,663)
		(29,351,447)	(46,801,721)	(20,736,362)
Non-cash amounts excluded from investing activities	28(b)	(13,505,420)	500,000	(4,895,833)
Amount attributable to investing activities		(15,764,884)	(28,594,806)	(11,436,912)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	29(a)	7,214,610	7,442,854	3,866,732
Proceeds from Unspent Loans		1,009,740	1,427,938	2,096,554
Proceeds from new leases - non cash	29(d)	507,877	0	0
Proceeds from interest bearing liabilities		1,142,254	645,000	896,397
Transfers from reserve accounts	30	21,253,107	14,884,557	13,440,581
		31,127,588	24,400,349	20,300,264
Outflows from financing activities				
Repayment of borrowings	29(a)	(4,256,523)	(4,316,708)	(4,155,961)
Payments for principal portion of lease liabilities	29(d)	(438,322)	(512,978)	(545,354)
Payments for principal portion of interest bearing liabilities		(768,026)	(551,074)	(544,988)
Transfers to reserve accounts	30	(27,906,133)	(6,126,703)	(24,958,195)
		(33,369,004)	(11,507,463)	(30,204,498)
Amount attributable to financing activities		(2,241,416)	12,892,886	(9,904,234)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	28(c)	1,018,971	600,000	3,864,650
Amount attributable to operating activities		17,741,526	14,611,452	18,495,467
Amount attributable to investing activities		(15,764,884)	(28,594,806)	(11,436,912)
Amount attributable to financing activities		(2,241,416)	12,892,886	(9,904,234)
Surplus or deficit after imposition of general rates	28(c)	754,197	(490,468)	1,018,971

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



CITY OF MANDURAH
FOR THE YEAR ENDED 30 JUNE 2024
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CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

1. BASIS OF PREPARATION

The financial report of the City of Mandurah 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
- Expected credit losses on financial assets - note 5
- Investment property - note 12
- Measurement of employee benefits - note 16
- Measurement of provisions - note 17

Fair value hierarchy information can be found in note 25

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 31 of the financial report.

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

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

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

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

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

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval

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

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	93,164,669	0	93,164,669
Grants, subsidies and contributions	5,635,783	0	0	0	5,635,783
Fees and charges	34,107,075	0	0	0	34,107,075
Interest revenue	0	0	713,295	4,076,245	4,789,540
Other revenue	300,834	0	0	1,064,121	1,364,955
Capital grants, subsidies and contributions	0	25,981,030	0	0	25,981,030
Total	40,043,692	25,981,030	93,877,964	5,140,366	165,043,052

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	87,363,981	0	87,363,981
Grants, subsidies and contributions	6,474,595	0	0	0	6,474,595
Fees and charges	32,173,899	0	0	0	32,173,899
Interest revenue	0	0	718,842	2,808,895	3,527,737
Other revenue	425,949	0	0	957,842	1,383,791
Capital grants, subsidies and contributions	0	13,239,954	0	0	13,239,954
Total	39,074,443	13,239,954	88,082,823	3,766,737	144,163,957

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2024 Actual \$	2023 Actual \$
Interest revenue		
Interest on reserve account	1,522,615	966,200
Rates instalment and penalty interest	713,295	718,842
Other interest revenue	2,553,630	1,842,695
	4,789,540	3,527,737

Fees and charges relating to rates receivable
Charges on instalment plan

92,951 97,251

The 2024 original budget estimate in relation to:
Charges on instalment plan was \$124,006.

(b) Expenses

Auditors remuneration		
- Audit of the Annual Financial Report	142,200	162,488
	142,200	162,488

Employee Costs		
Employee benefit costs	47,270,516	44,183,164
Other employee costs	8,102,603	7,005,267
	55,373,119	51,188,432

Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	391,840	308,349
Interest rate swap	303	31,603
Interest bearing liabilities	680,122	569,921
	1,072,265	909,873

Other expenditure		
Sundry expenses	29,373	39,605
	29,373	39,605

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

3. CASH AND CASH EQUIVALENTS

Note	2024	2023
	\$	\$
Cash at bank and on hand	30,142,409	31,444,622
Term deposits	44,334,660	38,475,282
Total cash and cash equivalents	74,477,069	69,919,904
Held as		
- Unrestricted cash and cash equivalents	4,341,390	17,233,390
- Restricted cash and cash equivalents	70,135,679	52,686,514
	74,477,069	69,919,904

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

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

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

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

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

4. OTHER FINANCIAL ASSETS

Note	2024	2023
	\$	\$
(a) Current assets		
Financial assets at amortised cost	6,522,395	12,403,760
	6,522,395	12,403,760
Other financial assets at amortised cost		
Self supporting loans receivable		
Community Loans	10,000	46,142
Term deposits	6,512,395	12,357,618
	6,522,395	12,403,760
Held as		
- Unrestricted other financial assets at amortised cost	10,000	46,142
- Restricted other financial assets at amortised cost	6,512,395	12,357,618
	6,522,395	12,403,760
(b) Non-current assets		
Financial assets at amortised cost	176,712	222,132
Financial assets at fair value through profit or loss - Local Government House Trust	145,549	142,607
Financial assets at fair value through profit or loss - Interest Rate Swap	0	254,526
	322,261	619,265
Financial assets at amortised cost		
Financial assets at amortised cost - Community Loans	176,712	222,132
	176,712	222,132
Financial assets at fair value through profit or loss - Local Government House Trust		
Units in Local Government House Trust - opening balance	142,607	136,156
Movement attributable to fair value increment	2,942	6,451
Units in Local Government House Trust - closing balance	145,549	142,607

Loans receivable from community have the same terms and conditions as the related borrowing disclosed in Note 29(a) as self supporting loans. Fair value of financial assets at fair value through profit 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 hierarchy (see Note 25 (i)) due to the observable market rates).

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

Financial assets at fair value through profit or loss

The City has elected to classify the following financial assets at fair value through profit or loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the 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 at Note 23.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

5. TRADE AND OTHER RECEIVABLES

Note	2024	2023
	\$	\$
Current		
Rates and statutory receivables	3,662,665	2,137,344
Trade receivables	1,848,912	1,062,023
Other receivables - Infringements	803,309	868,854
GST receivable	670,895	557,704
Allowance for credit losses of trade receivables	(215,611)	(192,969)
Other receivables Pensioner Rebates and ESL	145,519	61,804
Other receivables - Insurance Claims	3,783,499	760,000
	10,699,188	5,254,760
Non-current		
Pensioner's rates and ESL deferred	1,685,741	1,571,313
	1,685,741	1,571,313

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 2024 Actual	30 June 2023 Actual
	\$	\$
Trade and other receivables from contracts with customers	160,287	137,519
Total trade and other receivables from contracts with customers	160,287	137,519

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 23.

CITY OF MANDURAH
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2024

6. INVENTORIES

Note	2024	2023
	\$	\$
Current		
Fuel and materials	392,615	249,556
Land held for resale	445,000	445,000
	837,615	694,556
The following movements in inventories occurred during the year:		
Balance at beginning of year	694,556	957,480
Inventory movement	143,059	(262,924)
Balance at end of year	837,615	694,556

MATERIAL ACCOUNTING POLICIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land held for resale (Continued)

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the City's intentions to release for sale.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

7. OTHER ASSETS

Other assets - current

Prepayments

Accrued income

2024	2023
\$	\$
1,283,653	1,034,547
2,094,085	2,374,073
3,377,738	3,408,620

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.

Accrued Income

Accrued income primarily relate to the City's right to receive considerations for work completed but not billed at the end of the period.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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			
	Land	Buildings - non-specialised	Land	Buildings - non-specialised	Total Property	Furniture and equipment	Plant and equipment	Work in Progress	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	93,525,000	163,398,180	93,525,000	163,398,180	256,923,180	2,262,236	12,011,782	1,111,381	272,308,579
Additions	0	1,315,522	0	1,315,522	1,315,522	172,458	2,499,797	2,281,922	6,269,699
Disposals Cost	0	(61,085)	0	(61,085)	(61,085)	(50,000)	(666,138)	0	(777,223)
Depreciation	0	(2,532,738)	0	(2,532,738)	(2,532,738)	(257,228)	(1,580,581)	0	(4,370,547)
Balance at 30 June 2023	93,525,000	162,119,879	93,525,000	162,119,879	255,644,879	2,127,466	12,264,860	3,393,303	273,430,508
Comprises:									
Gross balance amount at 30 June 2023	93,525,000	164,869,068	93,525,000	164,869,068	258,394,068	3,086,960	17,201,667	3,393,303	282,075,998
Accumulated depreciation at 30 June 2023	0	(2,749,189)	0	(2,749,189)	(2,749,189)	(959,494)	(4,936,807)	0	(8,645,490)
Balance at 30 June 2023	93,525,000	162,119,879	93,525,000	162,119,879	255,644,879	2,127,466	12,264,860	3,393,303	273,430,508
Additions	0	1,093,100	0	1,093,100	1,093,100	197,624	3,673,378	8,982,744	13,946,846
Disposals	0	(299,746)	0	(299,746)	(299,746)	0	(1,640,967)	0	(1,940,713)
Depreciation	0	(2,554,399)	0	(2,554,399)	(2,554,399)	(263,035)	(1,352,130)	0	(4,169,564)
Transfers	0	2,709,965	0	2,709,965	2,709,965	0	0	(2,709,965)	0
Balance at 30 June 2024	93,525,000	163,068,799	93,525,000	163,068,799	256,593,799	2,062,055	12,945,141	9,666,082	281,267,077
Comprises:									
Gross balance amount at 30 June 2024	93,525,000	168,367,911	93,525,000	168,367,911	261,892,911	3,284,584	18,237,957	9,666,082	293,081,534
Accumulated depreciation at 30 June 2024	0	(5,299,112)	0	(5,299,112)	(5,299,112)	(1,222,529)	(5,292,816)	0	(11,814,457)
Balance at 30 June 2024	93,525,000	163,068,799	93,525,000	163,068,799	256,593,799	2,062,055	12,945,141	9,666,082	281,267,077

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Land and buildings					
Land	2	Market Approach	Independent registered valuer	June 2022	Selection of Land similar approximate utility
Buildings - non-specialised	2	Depreciated Replacement Cost	Independent valuer and Management valuation	June 2022	Historical cost per square floor area. Consumed benefit/obsolescence of asset.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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 - drainage	Infrastructure - parks	Infrastructure - work in progress	Other infrastructure - coastal and estuary	Other infrastructure - bridges	Other infrastructure - other infrastructure	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	346,510,552	160,347,953	130,603,796	32,865,663	51,410,266	69,184,352	4,762,214	795,684,796
Additions	5,871,829	980,006	1,841,953	5,364,205	408,670	0	0	14,466,663
(Disposals)	(1,104,722)	(351,295)	(1,767,321)	0	(1,126,258)	0	(478,518)	(4,828,114)
Gifted Assets Cost	4,674,504	794,600	879,254	0	0	0	0	6,348,358
Gifted Assets Accumulated Depreciation	(22,465)	0	(196,942)	0	0	0	0	(219,407)
Depreciation	(13,151,101)	(2,765,316)	(12,212,223)	0	(2,501,510)	(883,251)	(203,766)	(31,717,167)
Balance at 30 June 2023	342,778,597	159,005,948	119,148,517	38,229,868	48,191,168	68,301,101	4,079,930	779,735,129
Comprises:								
Gross balance at 30 June 2023	592,720,863	219,952,294	189,208,102	38,229,868	105,579,979	88,325,118	5,125,806	1,239,142,030
Accumulated depreciation at 30 June 2023	(249,942,266)	(60,946,346)	(70,059,585)	0	(57,388,811)	(20,024,017)	(1,045,876)	(459,406,901)
Balance at 30 June 2023	342,778,597	159,005,948	119,148,517	38,229,868	48,191,168	68,301,101	4,079,930	779,735,129
Additions	1,848,388	0	1,042,936	12,005,400	0	0	0	14,896,724
(Disposals)	(2,405,592)	(964,462)	(2,411,307)	0	(482,913)	0	0	(6,264,274)
Gifted Assets Cost	8,225,551	3,534,137	415,692	0	0	0	0	12,175,380
Gifted Assets Accumulated Depreciation	(27,351)	(345,647)	(31,657)	0	0	0	0	(404,655)
Depreciation	(12,824,446)	(2,899,882)	(11,961,163)	0	(2,378,917)	(883,251)	(193,773)	(31,141,432)
Transfers	6,259,598	2,296,050	3,542,130	(12,425,870)	94,425	0	233,667	0
Balance at 30 June 2024	343,854,745	160,626,144	109,745,148	37,809,398	45,423,763	67,417,850	4,119,824	768,996,872
Comprises:								
Gross balance at 30 June 2024	604,641,227	224,700,473	189,181,347	37,809,398	104,825,685	88,325,118	5,359,473	1,254,842,721
Accumulated depreciation at 30 June 2024	(260,786,482)	(64,074,329)	(79,436,199)	0	(59,401,922)	(20,907,268)	(1,239,649)	(485,845,849)
Balance at 30 June 2024	343,854,745	160,626,144	109,745,148	37,809,398	45,423,763	67,417,850	4,119,824	768,996,872

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

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	Depreciated Replacement Cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.
Infrastructure - drainage	3	Depreciated Replacement Cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.
Infrastructure - parks	3	Depreciated Replacement Cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.
Other infrastructure - coastal and estuary	3	Depreciated Replacement Cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.
Other infrastructure - bridges	3	Depreciated Replacement Cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.
Other infrastructure - other infrastructure	3	Depreciated Replacement Cost	Independent registered valuer	June 2022	Construction costs, current condition, remaining useful lives. Consumed economic benefit/obsolescence of asset.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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 - non-specialised	20 to 110 years
Furniture and equipment	1 to 30 years
Plant and equipment	1 to 35 years
Infrastructure - roads	1 to 115 years
Infrastructure - drainage	1 to 100 years
Infrastructure - parks	1 to 100 years
Infrastructure - coastal and estuary	1 to 100 years
Infrastructure - bridges	60 to 115 years
Infrastructure - other	5 to 100 years
Right of use - plant and equipment	Based on the remaining lease

(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.

	2024	2023
	\$	\$
Plant and equipment	199,314	102,680
Infrastructure	14,550,365	8,027,513
	14,749,679	8,130,193

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.
- (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.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

11. LEASES

(a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.

Note	Right-of-use assets - plant and equipment	Right-of-use assets Total
	\$	\$
Balance at 1 July 2022	433,934	433,934
Lease movement	667,229	667,229
Depreciation	(552,349)	(552,349)
Balance at 30 June 2023	548,814	548,814
Additions	507,877	507,877
Depreciation	(443,210)	(443,210)
Balance at 30 June 2024	613,481	613,481

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

	2024 Actual	2023 Actual
	\$	\$
Depreciation on right-of-use assets	(443,210)	(552,349)
Finance charge on lease liabilities	(21,659)	(13,767)
Low-value asset lease payments recognised as expense	(446,631)	(387,402)
Total amount recognised in the statement of comprehensive income	(911,500)	(953,518)
Total cash outflow from leases	(459,981)	(559,121)
(b) Lease Liabilities		
Current	254,514	210,703
Non-current	388,928	363,184
	643,442	573,887

Secured liabilities and assets pledged as security

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

MATERIAL ACCOUNTING POLICIES

Leases

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

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

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

Details of individual lease liabilities required by regulations are provided at Note 29(d).

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 under revaluation for details on the material accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the City anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

11. LEASES (Continued)

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

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

Less than 1 year

1 to 2 years

2 to 3 years

3 to 4 years

4 to 5 years

> 5 years

2024 Actual	2023 Actual
\$	\$
1,529,305	1,082,166
1,164,660	1,055,934
1,150,150	1,053,484
1,166,281	1,062,835
1,146,086	1,069,649
12,249,055	12,744,211
18,405,537	18,068,279

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although 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.

Refer to note 12 for details of leased investment property.

MATERIAL ACCOUNTING POLICIES

The City as Lessor

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

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

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

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

CITY OF MANDURAH
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FOR THE YEAR ENDED 30 JUNE 2024

12. INVESTMENT PROPERTY

Non-current assets - at reportable value

Carrying balance at 1 July

Closing balance at 30 June

Amounts recognised in profit or loss for investment properties

Rental income

Direct operating expenses from property that generated rental income

2024	2023
Actual	Actual
\$	\$
10,683,760	10,683,760
10,683,760	10,683,760
728,438	728,438
(21,849)	(16,966)

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

A management 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.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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13. TRADE AND OTHER PAYABLES

Current

Sundry creditors	
Prepaid rates	
Accrued payroll liabilities	
Bonds and deposits held	
Other payables - receipts in advance	
Other payables - other accrued expenses	
Other payables - retention monies	

2024	2023
\$	\$
6,473,385	8,429,452
5,325,000	4,820,082
1,239,653	1,460,662
4,661,400	4,728,860
0	7,643
51,871	64,448
220,013	276,713
17,971,322	19,787,860

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.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

14. OTHER LIABILITIES

Current

Contract liabilities	253,428	108,453
Capital grant/contributions liabilities	4,812,548	6,547,243
Other Liabilities - Interest Earning Liabilities	920,018	705,954
	5,985,994	7,361,650

Non-current

Capital grant/contributions liabilities	1,215,909	1,215,909
Other Liabilities - Interest Earning Liabilities	3,648,255	3,488,090
	4,864,164	4,703,999

Reconciliation of changes in contract liabilities

Opening balance	108,453	45,000
Additions	253,428	378,967
Revenue from contracts with customers included as a contract liability at the start of the period	(108,453)	(315,514)
	253,428	108,453

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$6281885 (2023: \$7,871,605)

The City expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

Reconciliation of changes in capital grant/contribution liabilities

Opening balance	7,763,152	6,530,034
Additions	2,029,581	6,866,165
Revenue from capital grant/contributions held as a liability at the start of the period	(3,764,276)	(5,633,047)
	6,028,457	7,763,152

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year	4,812,548	6,547,243
1 to 2 years	1,215,909	1,215,909
2 to 3 years	0	0
3 to 4 years	0	0
4 to 5 years	0	0
> 5 years	0	0
	6,028,457	7,763,152

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

MATERIAL ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

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

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 25(i)) due to the unobservable inputs, including own credit risk.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

15. BORROWINGS

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		5,317,216	21,204,784	26,522,000	4,361,670	19,202,243	23,563,913
Total secured borrowings	29(a)	5,317,216	21,204,784	26,522,000	4,361,670	19,202,243	23,563,913

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the City of Mandurah.

The City of Mandurah has complied with the financial covenants of its borrowing facilities during the 2024 and 2023 years.

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 hierarchy (see Note 25(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 23. Details of individual borrowings required by regulations are provided at Note 29(a).

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

16. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Total non-current employee related provisions

Total employee related provisions

	2024	2023
	\$	\$
Annual leave	4,821,053	4,714,952
Long service leave	4,886,946	4,786,776
	9,707,999	9,501,728
Total current employee related provisions	9,707,999	9,501,728
Non-current provisions		
Employee benefit provisions		
Long service leave	790,650	811,107
	790,650	811,107
Total non-current employee related provisions	790,650	811,107
Total employee related provisions	10,498,649	10,312,835

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:

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date

More than 12 months from reporting date

Note	2024	2023
	\$	\$
Less than 12 months after the reporting date	4,821,053	4,714,952
More than 12 months from reporting date	5,677,596	5,597,882
	10,498,649	10,312,834

MATERIAL ACCOUNTING POLICIES

Employee benefits

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

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

17. OTHER PROVISIONS

	Provision for Workers Compensation	Total
	\$	\$
Opening balance at 1 July 2023		
Current provisions	624,543	624,543
	624,543	624,543
Amounts used	(294,208)	(294,208)
Balance at 30 June 2024	330,335	330,335
Comprises		
Current	330,335	330,335
	330,335	330,335

Other provisions

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

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.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

18. REVALUATION SURPLUS

	2024 Opening Balance	Total Movement on Revaluation	2024 Closing Balance	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	75,390,270	0	75,390,270	75,390,270	0	75,390,270
Revaluation surplus - Buildings - non-specialised	89,853,505	0	89,853,505	89,853,505	0	89,853,505
Revaluation surplus - Furniture and equipment	1,001,625	0	1,001,625	1,001,625	0	1,001,625
Revaluation surplus - Plant and equipment	188,092	0	188,092	188,092	0	188,092
Revaluation surplus - Infrastructure - roads	227,256,653	0	227,256,653	227,256,653	0	227,256,653
Revaluation surplus - Infrastructure - drainage	118,790,040	0	118,790,040	118,790,040	0	118,790,040
Revaluation surplus - Infrastructure - parks	188,952,729	0	188,952,729	188,952,729	0	188,952,729
Revaluation surplus - Other infrastructure - coastal and estuary	42,449,246	0	42,449,246	42,449,246	0	42,449,246
Revaluation surplus - Other infrastructure - bridges	24,230,622	0	24,230,622	24,230,622	0	24,230,622
Revaluation surplus - Other infrastructure - cultural	17,691,148	0	17,691,148	17,691,148	0	17,691,148
	785,803,930	0	785,803,930	785,803,930	0	785,803,930

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

19. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	Note	2024 Actual \$	2023 Actual \$
Cash and cash equivalents	3	74,477,069	69,919,904
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	70,135,679	52,686,514
- Financial assets at amortised cost	4	6,512,395	12,357,618
		76,648,074	65,044,132
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	30	69,472,383	62,819,360
Contract liabilities	14	253,428	0
Capital grant liabilities	14	4,812,548	0
Unspent loans	29(c)	2,109,715	2,224,772
Total restricted financial assets		76,648,074	65,044,132

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

Net result		1,325,592	(9,197,014)
Non-cash items:			
Adjustments to fair value of financial assets at fair value through profit or loss		251,584	9,586
Depreciation/amortisation		35,755,740	36,638,351
(Profit)/loss on sale of asset		7,057,737	4,524,403
Impairment of plant and equipment		0	0
Assets received for substantially less than fair value		(11,770,725)	(6,128,951)
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		(5,558,856)	998,102
(Increase)/decrease in other assets		30,882	(617,750)
(Increase)/decrease in inventories		(143,059)	707,924
Increase/(decrease) in trade and other payables		(1,816,538)	2,344,584
Increase/(decrease) in employee related provisions		185,814	818,767
Increase/(decrease) in other provisions		(294,208)	(46,904)
Increase/(decrease) in other liabilities		(1,215,491)	1,296,571
Capital grants, subsidies and contributions		(12,181,402)	(8,297,216)
Net cash provided by/(used in) operating activities		11,627,070	23,050,453

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank overdraft limit	0	0
Bank overdraft at balance date	0	0
Credit card limit	200,000	200,000
Credit card balance at balance date	(39,971)	(43,196)
Total amount of credit unused	160,029	156,804

Loan facilities

Loan facilities - current	5,317,216	4,925,859
Loan facilities - non-current	21,204,784	18,638,054
Total facilities in use at balance date	26,522,000	23,563,913
Unused loan facilities at balance date	2,109,715	2,224,772

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

20. CONTINGENT LIABILITIES

The City has no identified contingent liabilities at the reporting date.

21. CAPITAL COMMITMENTS

	2024	2023
	\$	\$
Contracted for:		
- capital expenditure projects	17,023,816	11,187,623
- plant & equipment purchases	2,300,720	1,368,006
	19,324,536	12,555,629
Payable:		
- not later than one year	19,324,536	12,555,629

The capital expenditure projects outstanding at the end of the current reporting period represent the renovation and improvement of the City's Parks, Reserves, Eastern Foreshore, Dawesville Community Centre and Fleet Vehicles (the prior year commitment was mainly for renovation and improvement of the City's Parks, Reserves, MARC Roof and Fleet Vehicles).

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

22. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

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

Note	2024 Actual	2024 Budget	2023 Actual
	\$	\$	\$
Mayor's annual allowance	91,997	91,997	91,997
Mayor's meeting attendance fees	49,435	49,435	48,704
Mayor's other expenses	2,458	11,132	907
Mayor's annual allowance for ICT expenses	3,500	3,500	3,500
	147,390	156,064	145,108
Deputy Mayor's annual allowance	22,999	22,999	22,999
Deputy Mayor's meeting attendance fees	32,960	32,960	32,470
Deputy Mayor's other expenses	1,730	6,595	2,299
Deputy Mayor's annual allowance for ICT expenses	3,500	3,500	3,500
Deputy Mayor's travel and accommodation expenses	2,394	0	0
	63,583	66,054	61,268
All other council member's meeting attendance fees	362,830	362,788	353,964
All other council member's other expenses	19,596	67,740	0
All other council member's annual allowance for ICT expenses	38,500	38,500	38,500
All other council member's travel and accommodation expenses	3,948	0	5,614
	424,874	469,028	398,078
22(b)	635,847	691,146	604,454

(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	2,502,187	2,634,802
Post-employment benefits	345,682	384,040
Employee - other long-term benefits	65,419	67,601
Employee - termination benefits	232,562	96,168
Council member costs	635,847	604,454
22(a)	3,781,697	3,787,065

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.

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

22. RELATED PARTY TRANSACTIONS

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.

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

	2024 Actual \$	2023 Actual \$
Purchase of goods and services	913,851	1,194,184
Payment of council member costs (Refer to Note 22(a))	635,847	604,454

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 and are detailed in Notes 22(a) and 22(b).

ii. Other Related Parties

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

iii. Entities subject to significant influence by the City

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

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

23. FINANCIAL RISK MANAGEMENT

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

Risk	Exposure arising from	Measurement	Management
Market risk - interest 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
	%	\$	\$	\$	\$
2024					
Cash and cash equivalents	4.32%	74,477,069	44,334,660	30,142,409	0
Financial assets at amortised cost - term deposits	5.08%	6,512,395	6,512,395	0	0
2023					
Cash and cash equivalents	3.99%	69,919,904	38,475,282	31,444,622	0
Financial assets at amortised cost - term deposits	4.62%	12,357,618	12,357,618	0	0

Sensitivity

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

	2024	2023
	\$	\$
Impact of a 1% movement in interest rates on profit or loss and equity*	301,424	314,446

* 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 29(a).

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

23. 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 2023 or 1 July 2024 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of users to settle the receivables.

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

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2024					
Trade and other receivables					
Expected credit loss	0.00%	25.57%	21.13%	21.93%	
Gross carrying amount	1,169,395	49,917	41,628	885,038	2,145,978
Loss allowance	0	12,761	8,798	194,052	215,611
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	0	0	0	5,348,406	5,348,406
Loss allowance	0	0	0	0	0
30 June 2023					
Trade and other receivables					
Expected credit loss	0.00%	20.13%	5.86%	17.48%	
Gross carrying amount	434,916	82,887	131,468	964,679	1,613,951
Loss allowance	0	16,688	7,700	168,581	192,969
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	
Gross carrying amount	160,172	148,790	144,561	3,255,134	3,708,657
Loss allowance	0	0	0	0	0

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

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

	Rates receivables		Trade and other receivables		Contract Assets	
	2024	2023	2024	2023	2024	2023
	Actual	Actual	Actual	Actual	Actual	Actual
	\$	\$	\$	\$	\$	\$
Opening loss allowance as at 1 July	0	0	192,969	210,870	0	0
Increase in loss allowance recognised in profit or loss during the year	0	0	62,195	113,447	0	0
Receivables written off during the year as uncollectible	0	0	(39,553)	(131,348)	0	0
Closing loss allowance at 30 June	0	0	215,611	192,969	0	0

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.

CITY OF MANDURAH
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23. 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 19(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
2024	\$	\$	\$	\$	\$
Trade and other payables	17,971,322	0	0	17,971,322	17,970,322
Borrowings	200,440	9,383,784	16,937,776	26,522,000	26,522,000
Interest bearing liabilities	1,338,806	4,409,740	0	5,748,546	4,568,273
Lease liabilities	254,514	388,928	0	643,442	643,442
	19,765,082	14,182,452	16,937,776	50,885,310	49,704,037
2023					
Trade and other payables	19,787,860	0	0	19,787,860	19,787,860
Borrowings	190,931	7,406,002	15,966,980	23,563,913	23,563,913
Interest bearing liabilities	1,049,378	3,709,962	629,019	5,388,359	4,194,044
Lease liabilities	210,703	363,184	0	573,887	573,887
	21,238,872	11,479,148	16,595,999	49,314,019	48,119,704

**CITY OF MANDURAH
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24. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

No events occurred after balance sheet date.

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

25. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the City's operational cycle. In the case of liabilities where the City does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the City's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the City applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

The City contributes to a number of Superannuation Funds on behalf of employees. 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.

**CITY OF MANDURAH
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26. 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.	Operation of senior citizen's centre, youth centre and assistance to various community and voluntary services associated with families, children, aged and disabled.
Community amenities To provide services required by the community.	Rubbish collection services, recycling services, operation of transfer station, cemetery services, administration of town planning scheme and protection of the environment.
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 wellbeing.	Marketing & promotion of tourism, visitor centres, economic development, implementation of building and development controls.
Other property and services To monitor and control operating accounts.	Private works, administration and public works overheads, works depots and council plant operations.

CITY OF MANDURAH
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26. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

	2024 Actual	2023 Actual
	\$	\$
Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	0	153
General purpose funding	98,666,244	92,737,982
Law, order, public safety	585,519	682,314
Health	253,775	227,729
Education and welfare	504,983	455,796
Community amenities	19,413,322	18,521,160
Recreation and culture	7,562,877	7,143,967
Transport	3,169,280	1,823,342
Economic services	2,789,339	2,560,543
Other property and services	669,469	430,787
	133,614,808	124,583,773
Grants, subsidies and contributions and capital grants, subsidies and contributions		
General purpose funding	3,950,975	4,934,629
Law, order, public safety	137,887	105,334
Health	257,289	261,702
Education and welfare	77,286	41,550
Community amenities	5,464	9,785
Recreation and culture	7,003,182	3,185,715
Transport	5,752,730	4,145,885
Economic services	2,349,913	740,802
Other property and services	12,082,087	6,289,147
	31,616,813	19,714,549
Total Income	165,231,621	144,298,322
Expenses		
Governance	(6,018,975)	(5,202,841)
General purpose funding	(1,824,804)	(2,979,784)
Law, order, public safety	(3,889,795)	(3,937,261)
Health	(2,187,647)	(2,364,956)
Education and welfare	(4,764,563)	(4,523,292)
Community amenities	(24,960,642)	(23,180,144)
Recreation and culture	(57,268,763)	(53,440,948)
Transport	(33,266,755)	(31,047,320)
Economic services	(5,780,269)	(5,452,832)
Other property and services	(23,943,816)	(21,365,958)
Total expenses	(163,906,029)	(153,495,336)
Net result for the period	1,325,592	(9,197,014)
(c) Total Assets		
Governance	12,298,830	11,478,624
General purpose funding	5,493,925	3,562,120
Law, order, public safety	12,219,894	12,432,521
Health	2,100	2,521
Education and welfare	5,362,158	5,410,593
Community amenities	3,298,995	3,982,527
Recreation and culture	372,514,578	414,252,633
Transport	606,481,767	604,575,163
Economic services	101,436,263	101,506,186
Other property and services	1,058,481	993,814
Unallocated	39,316,206	73,689
	1,159,483,197	1,158,270,391

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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27. RATING INFORMATION

(a) General Rates

RATE TYPE		Rate in	Number	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2023/24	2022/23
Rate Description	Basis of valuation	\$	of Properties	Actual Rateable Value*	Actual Rate Revenue	Actual Interim Rates	Actual Total Revenue	Budget Rate Revenue	Budget Interim Rate	Budget Total Revenue	Actual Total Revenue
		\$		\$	\$	\$	\$	\$	\$	\$	\$
Residential Improved	Gross rental valuation	0.08624	37,067	720,262,798	62,115,460	1,091,374	63,206,834	55,174,265	626,580	55,800,845	55,977,844
Residential Vacant	Gross rental valuation	0.16535	1,572	22,903,485	3,787,093	(585,060)	3,202,033	3,862,837	0	3,862,837	3,620,071
Business Improved	Gross rental valuation	0.09410	1,030	164,946,484	15,521,464	91,084	15,612,548	14,517,138	0	14,517,138	14,653,308
Business Vacant	Gross rental valuation	0.17248	108	3,113,760	537,062	2,175	539,237	576,395	0	576,395	545,683
Urban Development	Gross rental valuation	0.15374	10	1,644,200	252,779	263,788	516,567	140,801	0	140,801	253,423
Total general rates			39,787	912,870,727	82,213,858	863,361	83,077,219	74,271,436	626,580	74,898,016	75,050,329
Minimum Payment											
		\$									
Minimum payment											
Residential Improved	Gross rental valuation	1,236	5,763	73,834,811	7,123,068	0	7,123,068	9,758,552	0	9,758,552	9,637,340
Residential Vacant	Gross rental valuation	1,023	1,973	8,845,952	2,018,379	0	2,018,379	1,668,225	0	1,668,225	1,863,288
Business Improved	Gross rental valuation	1,236	423	3,226,743	522,828	0	522,828	439,394	0	439,394	434,291
Business Vacant	Gross rental valuation	1,236	11	54,250	13,596	0	13,596	21,204	0	21,204	10,802
Total minimum payments			8,170	85,961,756	9,677,871	0	9,677,871	11,887,375	0	11,887,375	11,945,721
Total general rates and minimum payments			47,957	998,832,483	91,891,729	863,361	92,755,090	86,158,811	626,580	86,785,391	86,996,050
Specified Area Rates											
		Rate in \$									
Waterside Canal Frontage		0.00000	317	7,561,460	0	0	0	0	0	0	0
Mandurah Ocean Marina		0.01170	889	25,824,391	302,146	470	302,616	304,388	0	304,388	304,820
Mandurah Quay		0.00425	406	7,967,130	33,861	92	33,953	15,965	0	15,965	15,983
Port Bouvard Eastport Canals		0.00130	428	10,683,320	13,889	242	14,131	13,005	0	13,005	13,210
Port Bouvard Northport Canals		0.00220	320	7,189,810	15,818	37	15,855	23,088	0	23,088	22,954
Port Mandurah Canals		0.00348	885	23,229,595	80,840	264	81,104	79,569	0	79,569	79,551
Mariners Cove		0.00100	445	11,466,780	11,467	228	11,695	0	0	0	0
Total amount raised from rates (excluding general rates)			3,690	93,922,486	458,021	1,333	459,354	436,015	0	436,015	436,518
Concessions							(49,775)			(73,101)	(68,587)
Total Rates							93,164,669			87,148,305	87,363,981
Rate instalment interest							389,549			476,220	400,109
Rate overdue interest							323,746			280,000	318,733

The rate revenue was recognised from the rate record as soon as practicable after the City resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

*Rateable Value at time of raising of rate.

CITY OF MANDURAH
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28. DETERMINATION OF SURPLUS OR DEFICIT

Note	2023/24 (30 June 2024 Carried Forward) \$	2023/24 Budget (30 June 2024 Carried Forward) \$	2022/23 (30 June 2023 Carried Forward) \$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	(188,569)	0	(134,365)
Less: Non-cash movement in assets	(1,490,669)	0	(703,062)
Less: Movement in liabilities associated with restricted cash	0	785,190	0
Less: Fair value adjustments to financial assets at fair value through profit or loss	251,584	0	9,586
Add: Loss on disposal of assets	7,246,306	0	4,658,768
Add: Impairment of Plant and Equipment	0	0	0
Add: Depreciation	35,755,740	33,084,683	36,638,351
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates	(114,428)	0	(25,354)
Employee benefit provisions	79,713	0	184,335
Liabilities	330,421	0	61,284
Other liabilities	381,891	0	172,662
Contract liabilities	144,975	0	63,453
Non-cash amounts excluded from operating activities	42,396,964	33,869,873	40,925,658
(b) Non-cash amounts excluded from investing activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to investing activities			
Movement in non-current capital grant/contribution liability	0	500,000	0
Movement in current unspent capital grants associated with restricted cash	(1,734,695)	0	1,233,118
Infrastructure received for substantially less than fair value	(11,770,725)	0	(6,128,951)
Non-cash amounts excluded from investing activities	(13,505,420)	500,000	(4,895,833)
(c) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	(69,472,383)	(50,429,303)	(62,819,360)
Less: Financial assets at amortised cost - self supporting loans	(10,000)	0	(46,142)
Less: Inventory	(445,000)	0	(445,000)
Add: Current liabilities not expected to be cleared at end of year	5,317,216	4,709,990	4,361,670
- Current portion of borrowings	(2,109,715)	(310,134)	(2,224,772)
- Unspent portion of borrowings	5,065,976	1,115,424	6,655,696
- Current portion of contract liability held in reserve	920,018	0	705,954
- Current portion of interest bearing liabilities	254,514	1,034,492	210,703
- Current portion of lease liabilities	4,886,946	5,020,443	4,786,776
- Employee benefit provisions	(55,592,428)	(38,859,088)	(48,814,475)
Total adjustments to net current assets	(55,592,428)	(38,859,088)	(48,814,475)
Net current assets used in the Statement of Financial Activity			
Total current assets	95,914,005	75,093,554	91,681,600
Less: Total current liabilities	(39,567,380)	(36,724,934)	(41,848,154)
Less: Total adjustments to net current assets	(55,592,428)	(38,859,088)	(48,814,475)
Surplus or deficit after imposition of general rates	754,197	(490,468)	1,018,971

CITY OF MANDURAH
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29. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal		Principal		Principal		Principal at 30 June 2024	Principal		Principal	
		Principal at 1 July 2022	New Loans During 2022-23	Repayments During 2022-23	Principal at 30 June 2023	New Loans During 2023-24	Repayments During 2023-24		Principal at 1 July 2023	New Loans During 2023-24	Repayments During 2023-24	Principal at 30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
IT Communications Equipment [318(i)]		30,606	0	(18,507)	12,099	0	(12,099)	0	10,648	0	(11,937)	(1,289)
Rushton Park Redevelopment [318(ii)]		147,376	0	(93,855)	53,521	0	(53,521)	0	54,001	0	(57,475)	(3,474)
Meadow Springs Recreation Facility [318(iii)]		110,060	0	(70,502)	39,558	0	(39,558)	0	40,564	0	(42,207)	(1,643)
Drainage [318(iv)]		37,317	0	(23,354)	13,963	0	(13,963)	0	13,437	0	(15,268)	(1,831)
Road Construction [318(v)]		369,384	0	(234,418)	134,966	0	(134,966)	0	134,877	0	(136,904)	(2,027)
Falcon Bay Seawall [351]		167,938	0	(36,179)	131,759	0	(36,078)	95,681	130,471	0	(38,537)	91,934
Halls Head Ablution Block [350]		66,863	0	(14,422)	52,441	0	(14,383)	38,058	51,922	0	(15,369)	36,553
Waste Water Reuse [349]		100,257	0	(21,647)	78,610	0	(21,590)	57,020	77,837	0	(23,062)	54,775
MPAC Forecourt [348]		83,566	0	(18,035)	65,531	0	(17,986)	47,545	64,886	0	(19,215)	45,671
MARC Carpark [347]		200,492	0	(43,306)	157,186	0	(43,193)	113,993	155,653	0	(46,123)	109,530
Road Construction [346]		263,878	0	(57,015)	206,863	0	(56,866)	149,997	204,848	0	(60,718)	144,130
MARC Stage 2 [345]		806,208	0	(205,600)	600,608	0	(188,188)	412,420	598,193	0	(198,343)	399,850
Mandurah Football & Sporting Club [324]		1,703	0	(1,703)	0	0	0	0	0	0	0	0
Mandurah Rugby Club [325]		158	0	(158)	0	0	0	0	0	0	0	0
Ablutions - Netball Centre [329(i)]		4	0	(4)	0	0	0	0	0	0	0	0
Road Construction [329(ii)]		9	0	(9)	0	0	0	0	0	0	0	0
Drainage Construction [329(iii)]		3	0	(3)	0	0	0	0	0	0	0	0
Peelwood Oval - Parking [329(iv)]		1	0	(1)	0	0	0	0	0	0	0	0
Parks Construction [329(v)]		4	0	(4)	0	0	0	0	0	0	0	0
Path Construction [329(vi)]		1	0	(1)	0	0	0	0	0	0	0	0
IT Equipment [329(vii)]		1	0	(1)	0	0	0	0	0	0	0	0
Street Lighting [329(viii)]		3	0	(3)	0	0	0	0	0	0	0	0
Land Purchase [330]		3	0	(3)	0	0	0	0	0	0	0	0
Bowling Club Relocation [326]		13	0	(13)	0	0	0	0	0	0	0	0
Parks - Falcon Bay Reserve [333(i)]		22,699	0	(22,699)	0	0	0	0	0	0	0	0
Road Construction [333(ii)]		103,407	0	(103,407)	0	0	0	0	0	0	0	0
Waste Trailers and Dolly [336]		123,407	0	(58,252)	65,155	0	(60,640)	4,515	63,178	0	(61,341)	1,837
New Pedestrian Bridge Construction [335]		243,718	0	(117,943)	125,775	0	(122,749)	3,026	124,010	0	(123,259)	751
MARC Redevelopment [338]		431,781	0	(166,812)	264,969	0	(162,049)	102,920	264,426	0	(163,742)	100,684
New Road Construction [339]		313,715	0	(109,366)	204,349	0	(114,371)	89,978	202,134	0	(116,617)	85,517
WMC Tims Thicket [343]		67,049	0	(14,936)	52,113	0	(14,960)	37,153	51,194	0	(15,895)	35,299
MARC Redevelopment Stage 2 [341]		823,803	0	(226,829)	596,974	0	(204,920)	392,054	596,229	0	(214,597)	381,632
New Road Construction [342]		425,086	0	(104,830)	320,256	0	(101,175)	219,081	317,132	0	(106,764)	210,368
MARC Redevelopment Stage 1 [340]		334,858	0	(77,677)	257,181	0	(77,926)	179,255	254,675	0	(82,535)	172,140
Eastern Foreshore Wall [344]		541,704	0	(136,330)	405,374	0	(131,541)	273,833	401,422	0	(138,615)	262,807
Halls Head Bowling Club upgrade [331]		235,855	0	(33,738)	202,117	0	(32,544)	169,573	199,514	0	(36,485)	163,029
Mandurah Marina [352]		132,128	0	(18,576)	113,552	0	(17,897)	95,655	111,888	0	(20,109)	91,779
MARC Solar Plan [353]		132,135	0	(18,576)	113,559	0	(17,896)	95,663	111,895	0	(20,108)	91,787
MARC Carpark [354]		198,193	0	(27,867)	170,326	0	(26,846)	143,480	167,836	0	(30,157)	137,679
Novara Foreshore Development [355]		264,429	0	(36,833)	227,596	0	(41,444)	186,152	224,090	0	(40,210)	183,880

Falcon Bay Foreshore Upgrades [356]	264,225	0	(37,165)	227,060	0	(35,824)	191,236	223,748	0	(40,218)	183,530
Mandurah Foreshore Boardwalk Renewal [35]	296,245	0	(41,852)	254,393	0	(42,111)	212,282	250,797	0	(45,269)	205,528
Mandjar Square Development [358]	328,933	0	(48,291)	280,642	0	(47,401)	233,241	277,553	0	(50,313)	227,240
New Road Construction [359]	864,540	0	(140,576)	723,964	0	(134,613)	589,351	717,010	0	(145,037)	571,973
Lakelands DOS [360]	1,713,179	0	(325,482)	1,387,697	0	(267,295)	1,120,402	1,243,016	0	(286,902)	956,114
Smoke Bush Retreat Footpath [361]	66,065	0	(9,290)	56,775	0	(8,947)	47,828	55,942	0	(10,061)	45,881
New Road Construction 2018/19	1,172,269	0	(146,015)	1,026,254	0	(124,360)	901,894	1,009,656	0	(151,770)	857,886
Mandjar Square Stage 3 and 4	708,669	0	(87,839)	620,830	0	(75,433)	545,397	269,649	0	(92,047)	177,602
Falcon Seawall	367,421	0	(38,978)	328,443	0	(36,704)	291,739	662,938	0	(45,597)	617,341
New Boardwalks 18/19	369,640	0	(38,878)	330,762	0	(36,737)	294,025	323,760	0	(45,513)	278,247
Civic Building - Tuckey Room Extension	369,237	0	(38,894)	330,343	0	(36,761)	293,582	323,385	0	(45,537)	277,848
Novara Foreshore Stage 3	148,124	0	(15,533)	132,591	0	(14,768)	117,823	129,754	0	(18,201)	111,553
Pinjarra Road Carpark	148,124	0	(15,533)	132,591	0	(14,768)	117,823	129,754	0	(18,201)	111,553
Coodanup Drive - Road Rehabilitation	74,083	0	(7,762)	66,321	0	(7,459)	58,862	64,905	0	(9,100)	55,805
South Harbour Upgrade	189,552	0	(20,228)	169,324	0	(16,744)	152,580	167,292	0	(21,927)	145,365
Falcon Skate Park Upgrade	96,801	0	(10,677)	86,124	0	(10,090)	76,034	85,599	0	(11,511)	74,088
Falcon Bay Foreshore Stage 3 of 4	247,218	0	(28,203)	219,015	0	(31,750)	187,265	216,974	0	(28,600)	188,374
New Road Construction 2019/20	703,305	0	(99,180)	604,125	0	(104,899)	499,226	603,486	0	(87,048)	516,438
Mandjar Square Final Stage	247,205	0	(28,203)	219,002	0	(30,617)	188,385	216,962	0	(28,601)	188,361
Halls Head Recycled Water 2019/20	164,810	0	(17,933)	146,877	0	(14,307)	132,570	145,227	0	(19,067)	126,160
Westbury Way North side POS Stage 3	164,824	0	(17,933)	146,891	0	(14,305)	132,586	145,240	0	(19,067)	126,173
Smart Street Mall Upgrade 2019/20	401,335	0	(51,182)	350,153	0	(57,113)	293,040	349,381	0	(48,014)	301,367
Smart Street Mall 2020/21	1,004,804	0	(99,371)	905,433	0	(105,466)	799,967	890,714	0	(102,559)	788,155
New Roads 2020/21	543,876	0	(61,919)	481,957	0	(61,623)	420,334	477,765	0	(61,915)	415,850
Enclosed Dog Park	18,466	0	(1,401)	17,065	0	(1,244)	15,821	16,746	0	(1,876)	14,870
Falcon Bay Upgrade - Stage 4 of 5	256,387	0	(24,907)	231,480	0	(29,175)	202,305	228,998	0	(26,026)	202,972
Novara Foreshore Stage 4	91,576	0	(7,026)	84,550	0	(7,784)	76,766	83,035	0	(9,290)	73,745
Bortolo Reserve - Shared Use Parking and Fii	274,702	0	(26,314)	248,388	0	(31,271)	217,117	245,605	0	(27,894)	217,711
South Harbour Paving Upgrade Stage 2	45,794	0	(3,508)	42,286	0	(3,373)	38,913	41,523	0	(4,645)	36,878
Eastern/ Western Foreshore 2020/21	1,031,140	0	(118,389)	912,751	0	(120,004)	792,747	905,557	0	(106,458)	799,099
Falcon Skate Park Upgrade 2020/21	69,102	0	(6,025)	63,077	0	(5,022)	58,055	62,360	0	(7,018)	55,342
Ablutions 2020/21 & 2021/22 (consolidation of	250,051	0	(21,194)	228,857	0	(25,755)	203,102	450,064	0	(22,015)	428,049
Eastern/ Western Foreshore 2021/22	1,534,700	0	(156,899)	1,377,801	0	(159,732)	1,218,069	1,362,224	0	(135,130)	1,227,094
Smart Street Mall 2021/22	630,568	0	(62,443)	568,125	0	(65,422)	502,703	561,727	0	(55,516)	506,211
Enclosed Dog Park 2021/22	179,886	0	(14,157)	165,729	0	(18,599)	147,130	163,491	0	(15,838)	147,653
Novara Foreshore Stage 4 2021/22	230,047	0	(20,002)	210,045	0	(23,828)	186,217	207,711	0	(20,254)	187,457
Falcon Bay Upgrade - Stage 4 of 5 2021/22	71,455	0	(5,267)	66,188	0	(7,295)	58,893	65,534	0	(6,291)	59,243
Parks and Reserves Upgrades 2021/22	495,101	0	(48,318)	446,783	0	(51,216)	395,567	441,518	0	(43,590)	397,928
Mandurah Library Re Roofing Project	115,023	0	(8,759)	106,264	0	(12,070)	94,194	104,749	0	(9,779)	94,970
Carryover Roads 2020/21	500,102	0	(43,022)	457,080	0	(51,509)	405,571	0	0	(44,030)	(44,030)
Roads 2021/22	250,051	0	(20,437)	229,614	0	(25,305)	204,309	228,735	0	(22,015)	206,720
Carparks 2021/22	165,673	0	(13,239)	152,434	0	(17,244)	135,190	151,544	0	(14,586)	136,958
Cambria Island Abutment Wall	58,989	0	(4,040)	54,949	0	(6,351)	48,598	54,133	0	(5,194)	48,939
Mandurah Ocean Marina Chalets Refurbishment	150,031	0	(12,320)	137,711	0	(15,821)	121,890	135,995	0	(12,755)	123,240
Bortolo Reserve Fire Track Water Infrastructure	0	40,000	21	40,021	0	(2,830)	37,191	40,000	0	(4,747)	35,253
Falcon Reserve Activation Plan Stage 3	0	400,000	211	400,211	0	(51,388)	348,823	400,000	0	(47,465)	352,535
Pleasant Grove Foreshore	0	59,000	31	59,031	0	(7,408)	51,623	59,000	0	(7,001)	51,999
Kangaroo Paw Park	0	307,408	162	307,570	0	(39,016)	268,554	307,408	0	(36,478)	270,930
Falcon Bay Stage 5 of 5	0	145,000	76	145,076	0	(18,480)	126,596	145,000	0	(17,206)	127,794
2022/23 South Harbour Upgrades	0	102,000	54	102,054	0	(13,027)	89,027	102,000	0	(12,104)	89,896
Bruce Cresswell Reserve	0	196,000	103	196,103	0	(24,934)	171,169	196,000	0	(23,258)	172,742
Seascapes Boardwalk	0	200,000	105	200,105	0	(25,611)	174,494	200,000	0	(23,733)	176,267
Mandurah Community Museum Roof and Gully	0	130,000	68	130,068	0	(16,676)	113,392	130,000	0	(15,426)	114,574

Stage 2 of Upgrades to Peelwood Reserve	0	0	0	0	0	0	0	320,244	0	0	320,244
Smart Street Mall Upgrade	0	58,717	31	58,748	0	(7,392)	51,356	58,717	0	(6,968)	51,749
2022/23 Parks and Reserves Upgrades	0	390,000	205	390,205	0	(50,030)	340,175	390,000	0	(46,279)	343,721
SP Halls Head PSP	0	200,000	105	200,105	0	(25,609)	174,496	200,000	0	(23,733)	176,267
RC Peel Street	0	111,000	58	111,058	0	(14,138)	96,920	111,000	0	(13,172)	97,828
Senior Citizens Carpark	0	12,000	6	12,006	0	(852)	11,154	12,000	0	(1,424)	10,576
Torcello Mews Canal PAW Renewal	0	100,000	54	100,054	0	(12,723)	87,331	100,000	0	(11,866)	88,134
MARC Carpark Additional and overflow	0	0	0	0	0	0	0	45,742	0	0	45,742
Halls Head Parade Car Park Stage 2a	0	50,000	26	50,026	0	(4,683)	45,343	50,000	0	(11,535)	38,465
RC Pinjarra Road Stage 4	0	500,000	263	500,263	0	(63,800)	436,463	500,000	0	(59,332)	440,668
Cambria Island Abutment Walls Repair	0	268,397	141	268,538	0	(34,592)	233,946	268,397	0	(31,849)	236,548
RC Pinjarra Road Stage 3	0	500,000	263	500,263	0	(63,813)	436,450	500,000	0	(59,332)	440,668
Halls Head Pde Beach Central CP Stage 2	0	97,210	51	97,261	0	(12,055)	85,206	97,210	0	(5,933)	91,277
Building Renewal & Upgrades	0	0	0	0	1,408,979	0	1,408,979	0	750,000	0	750,000
Parks and Reserves Upgrades	0	0	0	0	3,440,409	0	3,440,409	0	1,800,000	0	1,800,000
Roads & Drainage Program	0	0	0	0	2,365,222	0	2,365,222	0	2,550,000	0	2,550,000
2022/23 Capital Carryovers	0	0	0	0	0	0	0	0	2,342,854	0	2,342,854
Total	23,853,143	3,866,732	(4,155,961)	23,563,914	7,214,610	(4,256,521)	26,522,003	23,351,434	7,442,854	(4,316,708)	26,477,580

Borrowing Finance Cost Payments

Purpose	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023
					\$	\$	\$
IT Communications Equipment [318(i)]	3	Westpac	5.68%	19/06/2025	(196)	(153)	(334)
Rushton Park Redevelopment [318(ii)]	3	Westpac	5.68%	19/06/2025	(1,029)	(735)	(1,479)
Meadow Springs Recreation Facility [318(iii)]	3	Westpac	5.68%	19/06/2025	(784)	(540)	(1,093)
Drainage [318(iv)]	3	Westpac	5.68%	19/06/2025	(245)	(195)	(386)
Road Construction [318(v)]	3	Westpac	5.68%	19/06/2025	(2,647)	(1,752)	(3,730)
Falcon Bay Seawall [351]	6	Westpac	5.74%	19/06/2027	(6,739)	(4,291)	(6,637)
Halls Head Ablution Block [350]	7	Westpac	5.74%	19/06/2027	(2,681)	(1,707)	(2,642)
Waste Water Reuse [349]	8	Westpac	5.74%	16/06/2027	(4,018)	(2,558)	(3,961)
MPAC Forecourt [348]	9	Westpac	5.74%	19/06/2027	(3,350)	(2,133)	(3,302)
MARC Carpark [347]	10	Westpac	5.74%	19/06/2027	(8,035)	(5,117)	(7,921)
Road Construction [346]	11	Westpac	5.74%	16/06/2027	(10,573)	(6,734)	(10,425)
MARC Stage 2 [345]	12	Westpac	5.74%	19/06/2027	(30,047)	(19,901)	(12,631)
Parks - Falcon Bay Reserve [333(i)]	18	Westpac	0.00%	19/06/2023	0	0	(453)
Road Construction [333(ii)]	18	Westpac	0.00%	19/06/2023	0	0	(2,064)
Waste Trailers and Dolly [336]	19	Westpac	6.09%	19/06/2024	(2,060)	(1,371)	(4,447)
New Pedestrian Bridge Construction [335]	20	Westpac	6.09%	19/06/2024	(3,931)	(2,545)	(8,738)
MARC Redevelopment [338]	21	Westpac	6.21%	19/06/2025	(9,239)	(7,558)	(4,477)
New Road Construction [339]	22	Westpac	6.21%	16/06/2025	(7,634)	(5,615)	(12,638)
WMC Tims Thicket [343]	23	Westpac	5.74%	16/06/2026	(2,607)	(1,685)	(2,633)
MARC Redevelopment Stage 2 [341]	24	Westpac	5.74%	19/06/2026	(29,357)	(19,691)	(7,445)
New Road Construction [342]	25	Westpac	5.74%	16/06/2026	(15,957)	(10,380)	(12,301)
MARC Redevelopment Stage 1 [340]	26	Westpac	5.74%	19/06/2026	(12,855)	(8,257)	(13,104)
Eastern Foreshore Wall [344]	27	Westpac	5.74%	19/06/2026	(20,150)	(13,089)	(15,364)
Halls Head Bowling Club upgrade [331]	28	Westpac	5.74%	19/06/2028	(10,907)	(6,979)	(9,715)
Mandurah Marina [352]	29	Westpac	5.74%	16/06/2028	(6,128)	(3,927)	(5,447)
MARC Solar Plan [353]	30	Westpac	5.74%	19/06/2028	(6,129)	(3,928)	(5,448)
MARC Carpark [354]	31	Westpac	5.74%	16/06/2028	(9,192)	(5,891)	(8,171)
Novara Foreshore Development [355]	32	Westpac	5.74%	19/05/2028	(6,616)	(7,862)	(11,228)
Falcon Bay Foreshore Upgrades [356]	33	Westpac	5.74%	16/06/2028	(12,234)	(7,854)	(10,893)
Mandurah Foreshore Boardwalk Renewal [35]	34	Westpac	5.74%	16/05/2028	(11,950)	(8,803)	(12,211)

Mandjar Square Development [358]	35	Westpac	5.74%	19/06/2028	(12,671)	(9,771)	(11,782)
New Road Construction [359]	36	Westpac	5.74%	19/06/2028	(35,405)	(24,991)	(29,441)
Lakelands DOS [360]	37	Westpac	5.74%	16/06/2028	(69,148)	(49,554)	(10,963)
Smoke Bush Retreat Footpath [361]	38	Westpac	5.74%	19/06/2028	(3,064)	(1,963)	(2,724)
New Road Construction 2018/19	39	Westpac	5.68%	19/06/2029	(56,592)	(29,190)	(34,933)
Mandjar Square Stage 3 and 4	40	Westpac	5.68%	19/06/2029	(34,234)	(17,633)	(21,830)
Falcon Seawall	41	Westpac	5.68%	16/06/2029	(18,122)	(9,243)	(15,848)
New Boardwalks 18/19	42	Westpac	5.68%	19/06/2029	(18,091)	(9,327)	(15,949)
Civic Building - Tuckey Room Extension	43	Westpac	5.68%	19/06/2029	(18,067)	(9,303)	(15,931)
Novara Foreshore Stage 3	44	Westpac	5.68%	16/06/2029	(7,155)	(3,735)	(6,392)
Pinjarra Road Carpark	45	Westpac	5.68%	16/06/2029	(7,155)	(3,735)	(6,392)
Coodanup Drive - Road Rehabilitation	46	Westpac	5.68%	19/06/2029	(3,498)	(1,868)	(3,197)
South Harbour Upgrade	47	Westpac	5.68%	19/06/2030	(9,126)	(4,845)	(5,644)
Falcon Skate Park Upgrade	48	Westpac	5.68%	16/06/2030	(4,478)	(2,457)	(3,894)
Falcon Bay Foreshore Stage 3 of 4	49	Westpac	5.68%	19/06/2030	(2,007)	(6,320)	(5,554)
New Road Construction 2019/20	50	Westpac	5.68%	19/06/2030	(4,433)	(17,688)	(10,150)
Mandjar Square Final Stage	51	Westpac	5.68%	16/06/2030	(3,140)	(6,319)	(5,553)
Halls Head Recycled Water 2019/20	52	Westpac	5.68%	16/06/2030	(8,195)	(4,213)	(4,568)
Westbury Way North side POS Stage 3	53	Westpac	5.68%	19/06/2030	(8,196)	(4,213)	(4,569)
Smart Street Mall Upgrade 2019/20	54	Westpac	5.68%	19/06/2030	(3,618)	(10,174)	(9,549)
Smart Street Mall 2020/21	55	Westpac	5.69%	20/06/2031	(6,305)	(23,933)	(12,397)
New Roads 2020/21	56	Westpac	5.69%	20/06/2031	(4,607)	(12,689)	(4,310)
Enclosed Dog Park	57	Westpac	5.69%	20/06/2031	(964)	(440)	(807)
Falcon Bay Upgrade - Stage 4 of 5	58	Westpac	5.69%	20/06/2031	(1,726)	(6,110)	(5,995)
Novara Foreshore Stage 4	59	Westpac	5.69%	20/06/2031	(3,246)	(2,182)	(4,004)
Bortolo Reserve - Shared Use Parking and Fii	60	Westpac	5.69%	20/06/2031	(1,837)	(6,546)	(6,796)
South Harbour Paving Upgrade Stage 2	61	Westpac	5.69%	20/06/2031	(2,135)	(1,091)	(2,002)
Eastern/ Western Foreshore 2020/21	62	Westpac	5.69%	20/06/2031	(5,959)	(24,486)	(7,577)
Falcon Skate Park Upgrade 2020/21	63	Westpac	5.69%	20/06/2031	(3,294)	(1,646)	(2,293)
Carryover Roads 2020/21	64	Westpac	6.33%	19/06/2032	(3,273)	(15,315)	(11,762)
Roads 2021/22	65	Westpac	6.33%	19/06/2032	(1,792)	(7,657)	(6,661)
Carparks 2021/22	66	Westpac	6.33%	19/06/2032	(1,357)	(5,073)	(5,363)
Ablutions 2020/21 & 2021/22 (consolidation of	67	Westpac	6.33%	19/06/2032	(2,088)	(7,656)	(6,647)
Eastern/ Western Foreshore 2021/22	68	Westpac	6.33%	19/06/2032	(8,686)	(46,982)	(11,522)
Parks and Reserves Upgrades 2021/22	69	Westpac	6.33%	19/06/2032	(3,446)	(15,160)	(6,339)
Cambria Island Abutment Wall	70	Westpac	6.33%	19/06/2032	(573)	(1,806)	(2,883)
Mandurah Library Re Roofing Project	71	Westpac	6.33%	19/06/2032	(986)	(3,870)	(4,296)
Mandurah Ocean Marina Chalets Refurbishm	72	Westpac	6.33%	19/06/2032	(1,077)	(5,048)	(4,576)
Enclosed Dog Park 2021/22	73	Westpac	6.33%	19/06/2032	(1,560)	(5,508)	(6,004)
Falcon Bay Upgrade - Stage 4 of 5 2021/22	74	Westpac	6.33%	19/06/2032	(998)	(2,188)	(3,025)
Novara Foreshore Stage 4 2021/22	75	Westpac	6.30%	19/06/2032	(1,815)	(7,044)	(5,641)
Smart Street Mall 2021/22	76	Westpac	6.33%	19/06/2032	(4,058)	(19,308)	(7,037)
RC Pinjarra Road Stage 3	77	Westpac	6.43%	19/06/2033	(3,337)	(15,053)	(263)
RC Pinjarra Road Stage 4	78	Westpac	6.43%	19/06/2033	(3,351)	(14,925)	(263)
Falcon Reserve Activation Plan Stage 3	79	Westpac	6.43%	19/06/2033	(2,339)	(12,757)	(211)
2022/23 Parks and Reserves Upgrades	80	Westpac	6.43%	19/06/2033	(2,351)	(13,025)	(205)
Kangaroo Paw Park	81	Westpac	6.43%	19/06/2033	(2,263)	(9,570)	(162)
Cambria Island Abutment Walls Repair	82	Westpac	6.43%	19/06/2033	(1,454)	(8,695)	(141)
SP Halls Head PSP	83	Westpac	6.43%	19/06/2033	(1,246)	(5,761)	(105)

Seascapes Boardwalk	84	Westpac	6.43%	19/06/2033	(1,246)	(5,918)	(105)
Bruce Cresswell Reserve	85	Westpac	6.43%	19/06/2033	(1,382)	(6,399)	(103)
Falcon Bay Stage 5 of 5	86	Westpac	6.43%	19/06/2033	(986)	(4,661)	(76)
Mandurah Community Museum Roof and Gutt	87	Westpac	6.43%	19/06/2033	(783)	(4,014)	(68)
RC Peel Street	88	Westpac	6.43%	19/06/2033	(766)	(3,370)	(58)
2022/23 South Harbour Upgrades	89	Westpac	6.43%	19/06/2033	(665)	(3,381)	(54)
Torcello Mews Canal PAW Renewal	90	Westpac	6.43%	19/06/2033	(707)	(2,855)	(53)
Halls Head Parade Car Park Stage 2a	91	Westpac	6.43%	19/06/2033	(999)	(1,582)	(51)
Pleasant Grove Foreshore	92	Westpac	6.43%	19/06/2033	(1,173)	(1,806)	(31)
Smart Street Mall Upgrade	93	Westpac	6.43%	19/06/2033	(495)	(1,707)	(31)
Halls Head Pde Beach Central CP Stage 2	94	Westpac	6.43%	19/06/2033	(2,024)	(3,051)	(26)
Bortolo Reserve Fire Track Water Infrastructu	95	Westpac	6.43%	19/06/2033	(2,534)	(1,316)	(21)
Senior Citizens Carpark	96	Westpac	6.43%	19/06/2033	(760)	(352)	(6)
Building Renewal & Upgrades	97	Westpac	5.34%	19/06/2034	(417)	(4,521)	0
Parks and Reserves Upgrades	98	Westpac	5.34%	19/06/2034	(1,018)	(2,916)	0
Roads & Drainage Program	99	Westpac	5.34%	19/06/2034	(700)	(7,438)	0
Total					(658,463)	(744,604)	(556,154)
Total Finance Cost Payments					(658,463)	(744,604)	(556,154)

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

29. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2023/24

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2024 Actual	2024 Budget	2024 Actual	2024 Budget		
				%	\$	\$	\$	\$	\$	\$
Building Renewal & Upgrades	Westpac	Variable	10 Years	5.34%	1,408,979	750,000	1,408,979	750,000	417	0
Parks and Reserves Upgrades	Westpac	Variable	10 Years	5.34%	3,440,409	1,800,000	2,545,726	1,800,000	1,018	894,683
Roads & Drainage Program	Westpac	Variable	10 Years	5.34%	2,365,222	2,550,000	2,365,222	2,550,000	700	0
2022/23 Capital Carryovers	Westpac	Variable	10 Years	5.34%	0	2,342,854	0	2,342,854	0	0
					7,214,610	7,442,854	6,319,927	7,442,854	2,135	894,683

(c) Unspent Borrowings

Particulars	Institution	Date Borrowed	Unspent Balance 1 July 2023	Borrowed During Year	Expended During Year	Unspent Balance 30 June 2024
			\$	\$	\$	\$
Bighton Lane	Westpac	6/02/2019	43,022	0	0	43,022
Brighton Plaza	Westpac	6/02/2019	14,115	0	0	14,115
WMC Tims Thicket	Westpac	6/02/2019	150,000	0	0	150,000
Lakelands DOS	Westpac	6/02/2019	189,317	0	(111,024)	78,293
Mandurah Foreshore Boardwalk Stage 3	Westpac	6/02/2019	25,122	0	(25,122)	0
Pinjarra Road Carpark	Westpac	6/02/2019	11	0	0	11
Halls Head Recyled Water	Westpac	30/06/2020	29,927	0	0	29,927
Eastern/ Western Foreshore 20/21	Westpac	30/06/2021	787,997	0	(11,913)	776,084
Parks and Reserves Upgrades 2021/22	Westpac	29/06/2022	43,960	0	(39,751)	4,209
Cambria Island Abutment Wall	Westpac	29/06/2022	37,603	0	0	37,603
Mandurah Ocean Marina Chalets Refurbishmx	Westpac	29/06/2022	53,039	0	0	53,039
Falcon Reserve Activation Plan Stage 3	Westpac	19/06/2023	142,895	0	(142,895)	0
Pleasant Grove Foreshore	Westpac	19/06/2023	42,574	0	(38,040)	4,534
Falcon Bay Stage 5 of 5	Westpac	19/06/2023	98,515	0	(98,515)	0
2022/23 South Harbour Upgrades	Westpac	19/06/2023	1,666	0	(1,666)	0
Seascapes Boardwalk	Westpac	19/06/2023	155,864	0	(155,864)	0
Mandurah Community Museum Roof and Gut	Westpac	19/06/2023	17,832	0	0	17,832
2022/23 Parks and Reserves Upgrades	Westpac	19/06/2023	73,950	0	(73,950)	0
SP Halls Head PSP	Westpac	19/06/2023	200,000	0	(200,000)	0
RC Peel Street	Westpac	19/06/2023	111,000	0	(111,000)	0
Torcello Mews Canal PAW Renewal	Westpac	19/06/2023	6,363	0	0	6,363
Parks & Reserves Upgrades (23/24)	Westpac	30/06/2024	0	94,683	0	94,683
Parks & Reserves Upgrades (23/24)	Westpac	30/06/2024	0	800,000	0	800,000
			2,224,772	894,683	(1,009,740)	2,109,715

(d) Lease Liabilities

Purpose	Note	Actual								Budget			
		Principal				Principal				Principal			
		Principal at 1 July 2022	New Leases During 2022-23	Repayments During 2022-23	Principal at 30 June 2023	New Leases During 2023-24	Repayments During 2023-24	Principal at 30 June 2024		Principal at 1 July 2023	New Leases During 2023-24	Repayments During 2023-24	Principal at 30 June 2024
		\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
Gym Equipment		146,428	47,192	(185,261)	8,359	219,276	(144,178)	83,457		8,359	147,577	(110,671)	45,265
Software		28,350	73,096	(83,090)	18,356	73,096	(73,096)	18,356		18,357	54,587	(71,774)	1,170
IT Equipment		255,014	295,536	(216,182)	334,368	215,505	(166,978)	382,895		325,856	820,080	(276,463)	869,473
Survey Equipment		21,892	245,583	(54,671)	212,804	0	(54,070)	158,734		212,804	0	(54,070)	158,734
Records - Postage Meter		0	6,150	(6,150)	0	0	0	0		0	0	0	0
Total Lease Liabilities	11(b)	451,684	667,557	(545,354)	573,887	507,877	(438,322)	643,442		565,376	1,022,244	(512,978)	1,074,642

Lease Finance Cost Payments

Purpose	Institution	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023	Lease Term
			\$	\$	\$	
Gym Equipment	MAIA - Marc Equipment	Various	(4,323)	(3,200)	(1,449)	Various
Software	MAIA - Business Systems	Various	(330)	(1,652)	(460)	Various
IT Equipment	HP and Fuji	Various	(10,484)	(13,392)	(8,960)	Various
Survey Equipment	MAIA - Survey	1/03/2027	(6,522)	(6,522)	(2,804)	27 months
Records - Postage Meter	Pitney Bowes	23/05/2023	0	0	(94)	75 months
Total Finance Cost Payments			(21,659)	(24,766)	(13,767)	

CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

30. RESERVE ACCOUNTS

	2024 Actual Opening Balance	2024 Actual Transfer to	2024 Actual Transfer (from)	2024 Actual Closing Balance	2024 Budget Opening Balance	2024 Budget Transfer to	2024 Budget Transfer (from)	2024 Budget Closing Balance	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation/agreement												
Cash in Lieu of Parking Reserve	491,695	13,499	0	505,194	487,850	11,625	0	499,475	481,438	10,257	0	491,695
	491,695	13,499	0	505,194	487,850	11,625	0	499,475	481,438	10,257	0	491,695
Restricted by council												
Building Reserve	1,448,838	166,243	(71,537)	1,543,544	1,282,364	30,556	0	1,312,920	1,627,162	70,123	(248,447)	1,448,838
Asset Management Reserve	21,080,104	10,998,768	(3,072,959)	29,005,913	26,449,182	5,075,643	(11,434,826)	20,089,999	15,417,266	7,598,757	(1,935,919)	21,080,104
Cultural Centre Reserve	189,763	13	(189,283)	493	2,480	0	0	2,480	215,975	0	(26,212)	189,763
Sustainability Reserve	509,862	7,545	(234,280)	283,127	409,106	9,748	(100,000)	318,854	531,204	10,636	(31,978)	509,862
Waste Reserve	8,221,489	1,801,708	(414,694)	9,608,503	5,028,905	304,289	0	5,333,194	6,053,666	2,441,519	(273,696)	8,221,489
Interest Free Loans Reserve	191,704	45,420	0	237,124	145,562	0	0	145,562	145,562	46,142	0	191,704
CLAG Reserve	20,690	11,735	0	32,425	11,933	284	0	12,217	11,917	8,773	0	20,690
Mandurah Ocean Marina Reserve	181,789	4,991	0	186,780	180,368	4,298	0	184,666	177,997	3,792	0	181,789
Waterways	1,055,377	64,849	(545,927)	574,299	757,688	18,054	0	775,742	811,550	243,827	0	1,055,377
Port Mandurah Canals Stage 2 Maintenance Reserve	95,096	2,611	0	97,707	94,352	2,248	0	96,600	93,112	1,984	0	95,096
Mariners Cove Canals Reserve	86,645	2,379	0	89,024	85,967	2,048	0	88,015	84,837	1,808	0	86,645
Port Bouvard Canal Maintenance Contributions Reserve	272,719	7,487	0	280,206	270,586	6,448	0	277,034	267,030	5,689	0	272,719
Unspent Grants Reserve	10,621,307	11,760,898	(13,311,223)	9,070,982	8,773,649	0	(1,282,917)	7,490,732	8,773,649	8,184,208	(6,336,550)	10,621,307
Leave Reserve	3,261,428	267,509	0	3,528,937	3,686,215	0	(964,133)	2,722,082	4,592,006	194,770	(1,525,348)	3,261,428
Bushland Acquisition Reserve	1,539,761	42,272	0	1,582,033	1,524,730	236,332	0	1,761,062	1,307,640	232,121	0	1,539,761
Coastal Storm Contingency Reserve	264,001	7,248	0	271,249	261,937	6,241	0	268,178	258,494	5,507	0	264,001
Digital Futures Reserve	58,078	1,594	0	59,672	57,795	1,377	0	59,172	56,866	1,212	0	58,078
Decked Carparking Reserve	1,030,111	28,280	0	1,058,391	1,022,055	24,354	0	1,046,409	1,008,622	21,489	0	1,030,111

Specified Area Rates - Waterside Canals	116,808	2,455	(2,680)	116,583	111,730	2,662	(6,738)	107,654	116,972	2,437	(2,601)	116,808
Specified Area Rates - Port Mandurah Canals	287,011	67,849	(214,836)	140,024	277,919	71,662	0	349,581	212,247	74,764	0	287,011
Specified Area Rates - Mandurah Quay Canals	239,190	33,631	0	272,821	234,213	32,442	0	266,655	222,331	16,859	0	239,190
Specified Area Rates - Mandurah Ocean Marina	774,206	169,013	0	943,219	721,040	166,328	0	887,368	564,257	209,949	0	774,206
Specified Area Rate - Port Bouvard Canals	152,725	3,259	(1,233)	154,751	141,137	3,881	0	145,018	131,740	20,985	0	152,725
Specified Area Rate - Mariners Cove	4,783	5,042	0	9,825	5,083	932	0	6,015	10,331	100	(5,648)	4,783
Specified Area Rate - Eastport	52,585	1,129	(105)	53,609	44,336	1,909	0	46,245	43,891	8,694	0	52,585
Sports Club Maintenance Levy Reserve	304,673	68,107	0	372,780	267,226	18,129	0	275,355	242,545	62,128	0	304,673
City Centre Land Acquisition Reserve	1,052,919	28,906	0	1,081,825	924,146	22,021	0	946,167	1,010,931	41,988	0	1,052,919
Lakelands Community Infrastructure Reserve	1,125,604	30,902	0	1,156,506	1,116,802	26,611	0	1,143,413	1,102,123	23,481	0	1,125,604
Plant Reserve	3,011,375	814,008	(1,850,296)	1,975,087	571,092	13,608	0	584,700	2,014,060	1,779,592	(782,277)	3,011,375
Workers Compensation Reserve	554,251	8,405	(248,110)	314,546	549,038	13,083	0	562,121	673,563	11,562	(130,874)	554,251
Restricted Cash Reserve	2,848,106	1,223,547	(1,095,944)	2,975,709	2,060,942	19,890	(1,095,943)	984,889	3,040,759	1,948,378	(2,141,031)	2,848,106
Transform Mandurah Funding Program Reserve	852,513	99,790	0	952,303	834,729	0	0	834,729	0	852,513	0	852,513
Public Arts Reserve	311,498	101,022	0	412,520	305,000	0	0	305,000	0	311,498	0	311,498
Community Safety Reserve	510,653	14,019	0	524,672	500,000	0	0	500,000	0	510,653	0	510,653
Mandurah Quay Seawall Reserve	0	0	0	0	0	0	0	0	0	0	0	0
	62,327,662	27,892,634	(21,253,107)	68,967,189	58,699,307	6,115,078	(14,884,557)	49,929,828	50,820,305	24,947,938	(13,440,581)	62,327,662
	62,819,360	27,906,133	(21,253,107)	69,472,383	59,187,157	6,126,703	(14,884,557)	50,429,303	51,301,743	24,958,195	(13,440,581)	62,819,360

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	
Cash in Lieu of Parking Reserve	Parking - Provide additional parking areas
Restricted by council	
Building Reserve	Building - Future new building capital requirements
Asset Management Reserve	Asset Management - Renewal and upgrade of current infrastructure
Cultural Centre Reserve	Cultural Centre - Equipment/plant replacement for Mandurah Performing Arts Centre and the provision of standby financing
Sustainability Reserve	Sustainability - Development of Mandurah as a sustainable city
Waste Reserve	Waste Facilities Reserve Fund - Future waste treatment initiatives
Interest Free Loans Reserve	Interest Free Loans - Interest-free loans to sporting & community groups for minor capital projects
CLAG Reserve	CLAG - Contiguous Local Authority Group for control of mosquitoes
Mandurah Ocean Marina Reserve	Mandurah Ocean Marina - Future maintenance/asset replacement at Mandurah Ocean Marina
Waterways	Waterways - Future maintenance/asset replacement of specific waterways infrastructure
Port Mandurah Canals Stage 2 Maintenance Reserve	Port Mandurah Canals Stage 2 Maintenance - Stage 2 Future maintenance of canals
Mariners Cove Canals Reserve	Mariners Cove Canals - Future maintenance of canals
Port Bouvard Canal Maintenance Contributions Reserve	Port Bouvard Canal Maintenance Contributions - Contribution Future maintenance of canals
Unspent Grants Reserve	Unspent Grants & Contributions - Operating and non-operating grants and contributions tied to future expenditure
Leave Reserve	Long Service Leave - To fund the long service and sick leave liability of Council's staff
Bushland Acquisition Reserve	Bushland Acquisition - For the purchase & protection of bushland and environmentally sensitive sites within the City
Coastal Storm Contingency Reserve	Coastal Storm Contingency - Provide for coastal emergency works due to storm damage

Digital Futures Reserve
 Decked Carparking Reserve
 Specified Area Rates - Waterside Canals
 Specified Area Rates - Port Mandurah Canals
 Specified Area Rates - Mandurah Quay Canals
 Specified Area Rates - Mandurah Ocean Marina
 Specified Area Rate - Port Bouvard Canals
 Specified Area Rate - Mariners Cove
 Specified Area Rate - Eastport
 Sports Club Maintenance Levy Reserve
 City Centre Land Acquisition Reserve
 Lakelands Community Infrastructure Reserve
 Plant Reserve
 Workers Compensation Reserve
 Restricted Cash Reserve
 Transform Mandurah Funding Program Reserve
 Public Arts Reserve
 Community Safety Reserve
 Mandurah Quay Seawall Reserve

Digital Futures - Fund development, investigation or commissioning of digital technology initiatives
 Decked Carparking - Amount received from Landcorp in June 2006, set aside for Decked Carparking
 Specified Area Rates - Waterside Canals - Future maintenance of canals
 Specified Area Rates - Port Mandurah Canals - Future maintenance of canals
 Specified Area Rates - Mandurah Quay Canals - Future maintenance of canals
 Specified Area Rates - Mandurah Ocean Marina - Future maintenance/asset replacement at Mandurah Ocean Marina
 Specified Area Rate - Port Bouvard Canals - Future maintenance of canals
 Specified Area Rate - Mariners Cove - Future maintenance of canals
 Specified Area Rate - Eastport - Future maintenance of canals
 Sports Clubs Maintenance Levy - To maintain various city buildings leased to clubs
 City Centre Land Acquisition Reserve - For future property purchases within the City Centre area
 Lakelands Community Infrastructure Reserve - Contribute to the construction of the community infrastructure on Lot 2300 Seppings Parade Lakelands
 Plant reserve - Replacement of heavy plant and equipment
 Workers Compensation - For the purposes of funding previous year workers compensation claims that are open and still have costs required to be paid by the City of Mandurah
 Restricted cash carried forward for future use
 Progress projects endorsed by Council under Transform Mandurah or identified through other City Strategies to support the City's Economic aspirations and objectives
 To fund public art throughout the City of Mandurah district
 To fund the relevant actions in the Community Safety Strategy that have been identified as being funded from this reserve
 For future maintenance/asset replacement of Mandurah Quay seawall

**CITY OF MANDURAH
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

31. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	1 July 2023	Amounts Received	Amounts Paid	30 June 2024
	\$	\$	\$	\$
Cash-in-lieu of public open space	1,397,656	91,368	(172,964)	1,316,060
	1,397,656	91,368	(172,964)	1,316,060



Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

City of Mandurah

To the Council of the City of Mandurah

Opinion

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

- the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report:

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the City for the year ended 30 June 2024 and its financial position at the end of that period
- 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 2024, but not the financial report and my auditor's report.

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

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

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated 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 Mandurah for the year ended 30 June 2024 included in the annual report on the City's website. The City's management is responsible for the integrity of the City's website. This audit does not provide assurance on the integrity of the City's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the City to confirm the information contained in the website version.



Sandra Labuschagne
Deputy Auditor General
Delegate of the Auditor General for Western Australia
Perth, Western Australia
10 December 2024

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Alternate formats of this Annual Report are available upon request.



**CITY OF
MANDURAH**

City of Mandurah

(08) 9550 3777

3 Peel St, Mandurah, Western Australia 6210

PO Box 210, Mandurah WA 6210

council@mandurah.wa.gov.au

www.mandurah.wa.gov.au

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5	SUBJECT:	Peel Alliance Constitution Changes
	DIRECTOR:	Chief Executive Officer
	MEETING:	Council
	MEETING DATE:	17 December 2024

Summary

The City of Mandurah is a member of the Peel Regional Leaders Forum Incorporated (PRLF), trading as Peel Alliance. A review of the PRLF operations has resulted in a reduction of investment required for each local government due to the uncertainty of its future projects. The PRLF resolved to not renew the Executive Director's contract which has resulted in minor amendments to the Peel Regional Leaders Forum Incorporated Constitution. All Peel local government Councils are now required to endorse the proposed changes prior to a decision being made at the next general meeting.

Disclosure of Interest

Nil

Previous Relevant Documentation

Nil

Background

Peel Regional Leaders Forum Incorporated, trading as Peel Alliance, was formed in 2010. Peel Alliance comprises of organisations across the Peel region that are responsible for economic development, community development, regional catchment management, and local government. The Peel Alliance members are City of Mandurah, Shire of Boddington, Shire of Murray, Shire of Serpentine-Jarrahdale, Shire of Waroona, Peel Community Development Group, Peel Harvey Catchment Council, Regional Development Australia – Peel, and Peel Development Commission (observing member). The Peel Alliance is guided by three pillars: Economic Prosperity; Environmental Sustainability; Social Wellbeing. The main roles of Peel Alliance are to:

1. Advocate for priority initiatives and projects;
2. Advocate for the resolution of regional issues; and
3. Support other initiatives and projects that benefit the region.

The Mayor and Chief Executive Officer represent the City of Mandurah at the meetings which are held every two months.

At the General Meeting held on 22 August 2024, PRLF resolved to not renew the Executive Director's contract and create a working group to consider the operational approach going forward. A Working Group was formed for the purpose of exploring operating models and providing a recommended option to PRLF for consideration. Nominations were sought from the PRLF membership with the following appointed to the Working Group:

- Mayor Rhys Williams (Chair)
- Cr Mike Walmsley (Deputy Chair)
- Casey Mihovilovich
- Dean Unsworth

- Julie Burton
- Mark Goodlet

The Working Group met on 25 October 2024 and 8 November 2024 to consider options and provide a recommendation for the future delivery of Peel Alliance's operations.

The following key operating requirements and considerations were agreed by the Working Group members in the development of an Operational Plan:

- Flexibility to reduce the number of meetings held each year when there are no urgent items or initiatives to address (suggested minimum 2-3 meetings per year);
- A mechanism is essential to deliver projects or initiatives if required – a procedure developed with opt-in and governance/lead/financial responsibilities addressed. A project lead is nominated for each project, who also becomes the representative for any meetings or communication activities (e.g advocacy);
- Administration support (Secretariat) services will be required to maintain minimum governance and administration needs, such as arranging the meetings, agendas, minutes, website maintenance;
- City of Mandurah offered to provide in-house Secretariat services for the general administration and governance requirements; and
- The financial status and expected closing balance as at 30 June should be reviewed to understand what current and future operating contributions may be required. Noting that no financial contributions have been invoiced for the 2024/2025 financial year.

Proposed Operational Plan 2025

A proposed Operational Plan for 2025 incorporates the key requirements identified by the Working Group and seeks to provide a framework for the following:

- a) Governance arrangements (including reduction of meetings from quarterly to three for 2025)
- b) Administration and secretariat duties to be provided by City of Mandurah for an initial term of 12 months
- c) Financial services to continue to be provided by City of Mandurah for the ensuing 12 months
- d) Operating contributions will not be required by members for 2025 unless a new project or initiative is agreed, or staff employed
- e) Insurance to be reviewed and adjusted if necessary for any changes to workforce (noting workers compensation may not be required into the future if no staff are employed)
- f) Existing projects and initiatives will require a project lead (Peel Regional Water Supply, Policy Position Statement on Mining, Advocacy for 2025 State and Federal Elections)
- g) New projects and initiatives – a framework is proposed for the consideration, approval and delivery of new projects and initiatives, including the minimum number of participants and funding arrangements.
- h) The Operational Plan will be reviewed after 12 months (or earlier if required)

It was identified that there would be a requirement to make minor amendments to the Constitution to reduce the minimum number of meetings held each year from four to two.

Comment

As part of the Peel Alliance Working Group review and recommendation of a proposed operating model, minor changes have been identified for the current Constitution. The proposed changes are:

- 15.11 Executive Director – expanded to include Secretariat if appointed (and added where Executive Director is noted throughout).

- 16.1 Committee Meetings – minimum number of meetings held each year reduced from one per quarter, to two per year. Clarify that minimum notice of meetings is not less than 5 working days.
- General – minor spelling and format errors corrected throughout the document

The proposed changes are marked-up in the Constitution, as detailed in Attachment 5.1.

In accordance with Section 22.2 Special Resolutions of the Constitution, *a special resolution is required if it is proposed at a general meeting – (iii) to alter its rules, including changing the name of the association (section 30(1)).*

A special resolution is required to be passed by a majority of not less than three-fourths of the members who vote in person at a general meeting of which notice specifying the intention to propose the resolution as a special resolution is given.

PRLF have recommended that all local government Councils refer the proposed changes to the Constitution to their respective local governments, and the changes be approved by Special Resolution at the next general meeting (proposed February 2025). The changes will then need to be submitted to Department of Energy, Mines, Industry Regulation and Safety for approval.

Statutory Environment

Nil

Policy Implications

Nil

Financial Implications

The PRLF 30 June 2025 closing balance is estimated to be \$34,544 and at 30 June 2026 it is estimated to be \$29,260. This will require review prior to the 2025/26 annual budget being considered. The City of Mandurah savings of \$83,000 per annum will be allocated towards the \$250,000 permanent savings that the City administration is required to find this financial year.

Economic Implications

Nil

Environmental Implications

Nil

Risk Analysis

If Council do not approve this, there may be a risk that the special resolution would not be passed at the PRLF general meeting.

Strategic Implications

The following community outcomes from the City of Mandurah Strategic Community Plan 2024 – 2044 is relevant to this report:

Leadership:

- Effective advocacy focused on the needs of the community and strong relationships with key stakeholders
- Responsible, transparent, value for money delivery of well planned, sustainable, projects, programs and services

Conclusion

It is recommended that Council approve the amendments to the Peel Regional Leaders Forum Incorporated Constitution as detailed in Attachment 5.1 which are minor in nature and include:

- *15.11 Executive Director* – expanded to include Secretariat if appointed (and added where Executive Director is noted throughout)
- *16.1 Committee Meetings* – minimum number of meetings held each year reduced from one per quarter, to two per year. Clarify that minimum notice of meetings is not less than 5 *working* days.
- General – minor spelling and format errors corrected throughout the document

NOTE:

- Refer ***Attachment 5.1*** **Proposed Changes to the Peel Regional Leaders Forum Incorporated Constitution**

RECOMMENDATION

That Council approve the amendments to the Peel Regional Leaders Forum Incorporated Constitution as detailed in Attachment 5.1.

PEEL REGIONAL LEADERS FORUM INC.

CONSTITUTION

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1. NAME OF THE ASSOCIATION

The name of the Association is *Peel Regional Leaders Forum Inc.*

2. TERMS USED

In these rules, unless the contrary intention appears —

Act means the *Associations Incorporation Act 2015*;

Association means the incorporated association to which these rules apply;

books, of the Association, includes the following —

- (a) a register;
- (b) financial records, financial statements or financial reports, however compiled, recorded or stored;
- (c) a document;
- (d) any other record of information;

by laws means by-laws made by the Association by resolution at a general meeting;

chairperson means the Committee member holding office as the chairperson of the Association;

deputy chairperson means the Committee member holding office as the deputy chairperson of the Association;

Commissioner means the person for the time being designated as the Commissioner under section 153 of the Act;

committee means the management committee of the Association, which shall comprise all of the members of the Association;

committee meeting as all members of the Association make up the committee, committee meetings shall mean general meetings and vice versa. Special general meetings and annual general meetings shall mean a meeting of the Committee to conduct particular business as described in these rules;

committee member means a member of the committee, which includes all members of the Association;

financial records includes —

- (a) invoices, receipts, orders for the payment of money, bills of exchange, cheques, promissory notes and vouchers; and
- (b) documents of prime entry; and
- (c) working papers and other documents needed to explain —
 - (i) the methods by which financial statements are prepared; and
 - (ii) adjustments to be made in preparing financial statements;

financial report, of a tier 2 association or a tier 3 association, has the meaning given in section 63 of the Act;

financial statements means the financial statements in relation to the Association required under Part 5 Division 3 of the Act;

financial year, of the Association, has the meaning given in rule 28.2;

general meeting, of the Association, means a meeting of the Association that all members are entitled to receive notice of and to attend;

member means a person (including a body corporate) who is an ordinary member or an associate member of the Association;

member organisation means any of the organisations referred to in rule 8.1;

ordinary committee member means a committee member who is not an office holder of the Association under rule 15, which shall comprise all members of the Association;

PRLF means Peel Regional Leaders Forum Inc.;

Peel Region means the geographic area covered by the local government areas of the City of Mandurah, Shire of Boddington, Shire of Serpentine-Jarrahdale, Shire of Murray and Shire of Waroona.

register of members means the register of members referred to in section 53 of the Act;

rules means these rules of the Association, as in force for the time being;

secretary means the committee member holding office as the secretary of the Association;

special general meeting means a general meeting of the Association other than the annual general meeting;

special resolution means a resolution passed by the members at a general meeting in accordance with section 51 of the Act;

subcommittee means a subcommittee appointed by the committee under rule 27;

tier 1 association means an incorporated association to which section 64(1) of the Act applies;

tier 2 association means an incorporated association to which section 64(2) of the Act applies;

tier 3 association means an incorporated association to which section 64(3) of the Act applies;

treasurer means the committee member holding office as the treasurer of the Association.

3. LOCATION

3.1 The Association shall be centred on the Peel region which comprises the geographic Local Government areas of:

- Boddington;
- Mandurah;
- Murray;
- Serpentine-Jarrahdale; and
- Waroona.

3.2 The address for service of notices or correspondence to the Association is:

PO Box 625, Pinjarra WA 6201

Email: admin@prlf.org.au

4. VISION

Communities working together for a thriving and prosperous region.

5. OBJECTS

The objects of this association are to:

- Reinforce, promote and enhance the identity, regional boundary of Peel, ensuring its retention as a region
- Facilitate the economic development, ecological integrity and social wellbeing to benefit the people and environment of the Peel region
- Encourage collaboration internally and externally to develop and implement mutually and regionally beneficial projects.

6. POWERS

In accordance with the provisions of Section 14 of the Act, the Association may do all things necessary or convenient for carrying out its objects and purposes, such as:

- i) Employ persons that the Association deems appropriate to pursue the objects of the Association;
- ii) Acquire, hold, deal with and dispose of any real or personal property;
- iii) Open and operate bank accounts;
- iv) Invest PRLF money:
 - a) as trust funds which may be invested under Part III of the Trustees Act 1962; or
 - b) in any other manner authorised by the Committee.
- v) Appoint agents to transact any business of the Association on its behalf;
- vi) Enter into any other contract deemed necessary or desirable by the Committee;
- vii) The Association may, unless this Constitution otherwise provides, act as trustee and accept and hold real and personal property upon trust, but does not have power to do any act or thing as a trustee that, if done otherwise than as a trustee, would contravene the Act or the Constitution.

7. NOT-FOR-PROFIT BODY

7.1 The property and income of the Association must be applied solely towards the promotion of the objects or purposes of the Association and no part of that property or income may be paid or otherwise distributed, directly or indirectly, to any member, except in good faith in the promotion of those objects or purposes.

7.2 A payment may be made to a member out of the funds of the Association only if it is authorised under subrule (7.3).

7.3 A payment to a member out of the funds of the Association is authorised if it is —

- a) the payment in good faith to the member as reasonable remuneration for any services provided to the Association, or for goods supplied to the Association, in the ordinary course of business; or
- b) the payment of interest, on money borrowed by the Association from the member, at a rate not greater than the cash rate published from time to time by the Reserve Bank of Australia; or
- c) the payment of reasonable rent to the member for premises leased by the member to the Association; or
- d) the reimbursement of reasonable expenses properly incurred by the member on behalf of the Association.

8. MEMBERSHIP

8.1 Membership shall consist of the persons holding the offices of:

- President of the Shire of Boddington;
- Chief Executive Officer of the Shire of Boddington;
- Mayor of the City of Mandurah;
- Chief Executive Officer of the City of Mandurah;
- President of the Shire of Murray;
- Chief Executive Officer of the Shire of Murray;
- President of the Shire of Serpentine-Jarrahdale;
- Chief Executive Officer of the Shire of Serpentine-Jarrahdale;
- President of the Shire of Waroona;
- Chief Executive Officer of the Shire of Waroona;
- Chair of Regional Development Australia Peel;
- Director of Regional Development of Regional Development Australia Peel;
- Chair of the Peel Community Development Group;
- Nominated Officer of the Peel Community Development Group;
- Chair of the Peel-Harvey Catchment Council;
- Executive Officer of the Peel-Harvey Catchment Council;
- Any membership approved under rule 9.

8.2 The Peel Development Commission, whilst not holding a formal membership role on the Association, will nonetheless actively support the Association in an advisory capacity. The Chief Executive Officer of the PDC may attend PRLF CEO Group Meetings as an observer.

8.3 Office holders referred to in 8.1 shall include those persons that have been officially nominated (by the relevant member organisation) in an acting or deputised role where the incumbent specified in 8.1 is unable to attend a meeting of the Association.

8.4 Where a member holds more than one office as specified in Clause 8.1 that person's primary role within the Association shall be as a representative of Local Government. The Deputy Chair (or equivalent) of the second or subsequent organisations represented by that member shall be appointed as a member of the Association.

8.5 The Deputy Chair of the second or subsequent organisation referred to in Clause 8.4 shall only be a member of the Association for such duration as the first mentioned member holds more than one office specified in Clause 8.1.

8.6 Members are not required to pay any membership fee or subscription.

8.7 The period of membership shall commence upon approval of membership and continue until it ceases under the provisions of rule 10.

8.8 The secretary, or another person authorised by the committee, is responsible for the requirements imposed on the Association under section 53 of the Act to maintain the register of members and record in that register any change in the membership of the Association.

8.9 The register of members must be kept at the secretary's place of residence, or at another place determined by the committee.

8.10 A member who wishes to inspect the register of members must contact the secretary to make the necessary arrangements.

8.11 If —

- (a) a member inspecting the register of members wishes to make a copy of, or take an extract from, the register under section 54(2) of the Act; or
 - (b) a member makes a written request under section 56(1) of the Act to be provided with a copy of the register of members,
- the committee may require the member to provide a statutory declaration setting out the purpose for which the copy or extract is required and declaring that the purpose is connected with the affairs of the Association.

8.12 Under section 19 of the Act a member of the management committee, trustee or a member of the association is not liable in respect of the liabilities of the association. This does not apply to liabilities incurred by or on behalf of the association prior to incorporation.

9. APPLYING FOR MEMBERSHIP

9.1 Any organisation that supports the objects or purposes of the Association is eligible to apply to become a member organisation and propose one or more members, providing they meet the following criteria:

- Not for profit, agency or incorporated association status;
- Located and operate within the Peel geographic region;
- Recognised as the peak body for the region within their area of expertise.

9.2 Applying for membership:

- An organisation that wants to become a membership organisation must apply in writing to the Association, outlining how they generally align with the vision and objects of the Association, and the proposed office/s that will be representative members.
- The application must include a member's nomination of the applicant for membership, and be signed by the applicant and nominating member

9.3 Dealing with membership applications:

- (1) The committee must consider each application for membership of the Association and decide whether to accept or reject the application.
- (2) Subject to subrule (3), the committee must consider applications in the order in which they are received by the Association.
- (3) The committee may delay its consideration of an application if the committee considers that any matter relating to the application needs to be clarified by the applicant or that the applicant needs to provide further information in support of the application.
- (4) The committee must notify the applicant of the committee's decision to accept or reject the application as soon as practicable after making the decision.
- (5) If the committee rejects the application, the committee is not required to give the applicant its reasons for doing so.
- (6) Should an application not meet the requirements of rule 9.1 or 9.2, or otherwise not be accepted by the Committee, the Committee may still consider the appointment of the applicant to a Sub-Committee or Subsidiary Office, in accordance with rule 27.

9.4 Becoming a member:

An applicant for membership of the Association becomes a member when the committee accepts the application and the applicant is notified of the outcome.

10 WHEN MEMBERSHIP CEASES

10.1 A person ceases to be a member when any of the following takes place —

- (a) for a member who is an individual, the individual dies;
- (b) for a member who is a body corporate, the body corporate is wound up;
- (c) the member or member organisation resigns from the Association under sub rule 10.3;
- (d) the member is expelled from the Association under rule 11.1;
- (e) the person no longer holds the office specified in Clause 8.1, in which case the membership is transferable to the next holder of that office;
- (f) the member is absent from more than -
 - i. 3 consecutive Committee meetings; or
 - ii. 3 Committee meetings in the same financial year without tendering an apology to the person presiding at each of those Committee meetings; of which meetings the member received notice, and the Committee has resolved to declare the terminate the membership.

10.2 The secretary must keep a record, for at least one year after a person ceases to be a member, of —

- (a) the date on which the person ceased to be a member; and
- (b) the reason why the person ceased to be a member.

10.3 A member or member organisation may resign from membership of the Association by giving written notice of the resignation to the secretary.

10.4 The resignation takes effect —

- (a) when the secretary receives the notice; or
- (b) if a later time is stated in the notice, at that later time.

10.5 The rights of a member are not transferable however the member organisation may nominate an alternative representative position for consideration by the committee. In this case the process outlined in rule 9 must be followed for application.

11 DISCIPLINARY ACTION

Term used: member

In this Part —

member, in relation to a member who is expelled from the Association, refers to the individual holding the office outlined in rule 8.1.

11.1 Suspension or expulsion:

(1) The committee may decide to suspend a member's membership or to expel a member from the Association if —

- (a) the member contravenes any of these rules; or
- (b) the member acts detrimentally to the interests of the Association, including breaching any Policies or Procedures endorsed by the Association.

(2) The secretary must give the member written notice of the proposed suspension or expulsion at least 28 days before the committee meeting at which the proposal is to be considered by the committee.

(3) The notice given to the member must state —

- (a) when and where the committee meeting is to be held; and
- (b) the grounds on which the proposed suspension or expulsion is based; and
- (c) that the member, or the member's representative, may attend the meeting and will be given a reasonable opportunity to make written or oral (or both written and oral) submissions to the committee about the proposed suspension or expulsion;

(4) At the committee meeting, the committee must —

- (a) give the member, or the member's representative, a reasonable opportunity to make written or oral (or both written and oral) submissions to the committee about the proposed suspension or expulsion; and
- (b) give due consideration to any submissions so made; and
- (c) decide —
 - (i) whether or not to suspend the member's membership and, if the decision is to suspend the membership, the period of suspension; or
 - (ii) whether or not to expel the member from the Association.

(5) A decision of the committee to suspend the member's membership or to expel the member from the Association takes immediate effect.

(6) The committee must give the member written notice of the committee's decision, and the reasons for the decision, within 7 days after the committee meeting at which the decision is made.

(7) A member whose membership is suspended or who is expelled from the Association may, within 14 days after receiving notice of the Committee's decision under subrule (6), give written notice to the secretary requesting the appointment of a mediator under sub rule (13.1).

(8) If notice is given under subrule (7), the member who gives the notice and the committee are the parties to the mediation.

11.2 Consequences of suspension:

(1) During the period a member's membership is suspended, the member —

- (a) loses any rights (including voting rights) arising as a result of membership; and
- (b) is not entitled to a refund, rebate, relief or credit for membership fees paid, or payable, to the Association.

(2) When a member's membership is suspended, the secretary must record in the register of members —

- (a) that the member's membership is suspended; and
- (b) the date on which the suspension takes effect; and
- (c) the period of the suspension.

(3) When the period of the suspension ends, the secretary must record in the register of members that the member's membership is no longer suspended.

12 RESOLVING DISPUTES

Terms used —

grievance procedure means the procedures set out in this section;

party to a dispute includes a person —

- (a) who is a party to the dispute; and
- (b) who ceases to be a member within 6 months before the dispute has come to the attention of each party to the dispute.

The procedure set out in this section (the grievance procedure) applies to disputes —

- (a) between members; or
- (b) between one or more members and the Association.

12.1 The parties to a dispute must attempt to resolve the dispute between themselves within 14 days after the dispute has come to the attention of each party.

12.2 How the grievance procedure is started:

(1) If the parties to a dispute are unable to resolve the dispute between themselves within the time required by sub rule (12.1), any party to the dispute may start the grievance procedure by giving written notice to the secretary of —

- (a) the parties to the dispute; and
- (b) the matters that are the subject of the dispute.

(2) Within 28 days after the secretary is given the notice, a committee meeting must be convened to consider and determine the dispute.

(3) The secretary must give each party to the dispute written notice of the committee meeting at which the dispute is to be considered and determined at least 7 days before the meeting is held.

(4) The notice given to each party to the dispute must state —

- (a) when and where the committee meeting is to be held; and
- (b) that the party, or the party's representative, may attend the meeting and will be given a reasonable opportunity to make written or oral (or both written and oral) submissions to the committee about the dispute.

(5) If —

- (a) the dispute is between one or more members and the Association; and
 - (b) any party to the dispute gives written notice to the secretary stating that the party —
 - (i) does not agree to the dispute being determined by the committee; and
 - (ii) requests the appointment of a mediator under sub rule 13.1,
- the committee must not determine the dispute.

12.3 Determination of dispute by committee:

- (1) At the committee meeting at which a dispute is to be considered and determined, the committee must —
 - (a) give each party to the dispute, or the party's representative, a reasonable opportunity to make written or oral (or both written and oral) submissions to the committee about the dispute; and
 - (b) give due consideration to any submissions so made; and
 - (c) determine the dispute.
- (2) The committee must give each party to the dispute written notice of the committee's determination, and the reasons for the determination, within 7 days after the committee meeting at which the determination is made.
- (3) A party to the dispute may, within 14 days after receiving notice of the committee's determination under subrule (1)(c), give written notice to the secretary requesting the appointment of a mediator under sub rule 13.1.
- (4) If notice is given under subrule (3), each party to the dispute is a party to the mediation.

13 MEDIATION

- 13.1 a) This section applies if written notice has been given to the secretary requesting the appointment of a mediator —
- i) by a member under rule 11.1(7); or
 - ii) by a party to a dispute under rule 12.2(5)(b)(ii) or 12.3(3).
- b) If this Division applies, a mediator must be chosen or appointed under rule 13.2.

13.2 Appointment of Mediator:

- (1) The mediator must be a person chosen —
 - (a) if the appointment of a mediator was requested by a member under rule 11.1(7) — by agreement between the Member and the committee; or
 - (b) if the appointment of a mediator was requested by a party to a dispute under rule 12.2(5)(b)(ii) or 12.3(3) — by agreement between the parties to the dispute.
- (2) If there is no agreement for the purposes of subrule (1)(a) or (b), then, subject to subrules (3) and (4), the committee must appoint the mediator.
- (3) The person appointed as mediator by the committee must be a person who acts as a mediator for another not-for-profit body, such as a community legal centre, if the appointment of a mediator was requested by —
 - (a) a member under rule 11.1(7); or
 - (b) a party to a dispute under rule 12.2(5)(b)(ii); or
 - (c) a party to a dispute under rule 12.3(3) and the dispute is between one or more members and the Association.
- (4) The person appointed as mediator by the committee may be a member or former member of the Association but must not —
 - (a) have a personal interest in the matter that is the subject of the mediation; or
 - (b) be biased in favour of or against any party to the mediation.

13.3 Mediation Process:

- (1) The parties to the mediation must attempt in good faith to settle the matter that is the subject of the mediation.

- (2) Each party to the mediation must give the mediator a written statement of the issues that need to be considered at the mediation at least 5 days before the mediation takes place.
- (3) In conducting the mediation, the mediator must —
 - (a) give each party to the mediation every opportunity to be heard; and
 - (b) allow each party to the mediation to give due consideration to any written statement given by another party; and
 - (c) ensure that natural justice is given to the parties to the mediation throughout the mediation process.
- (4) The mediator cannot determine the matter that is the subject of the mediation.
- (5) The mediation must be confidential, and any information given at the mediation cannot be used in any other proceedings that take place in relation to the matter that is the subject of the mediation.
- (6) The costs of the mediation are to be paid by the party or parties to the mediation that requested the appointment of the mediator.
- (7) Section 182(1) of the Act provides that an application may be made to the State Administrative Tribunal to have a dispute determined if the dispute has not been resolved under the procedure provided for in the incorporated association's rules.

13.4 If mediation results in decision to suspend or expel being revoked:

If —

- (a) mediation takes place because a member whose membership is suspended or who is expelled from the Association gives notice under rule 11.1(7); and
 - (b) as the result of the mediation, the decision to suspend the member's membership or expel the member is revoked,
- that revocation does not affect the validity of any decision made at a committee meeting or general meeting during the period of suspension or expulsion.

14 POWERS OF COMMITTEE

14.1 Committee:

- (1) The committee members are the persons who, as the management committee of the Association, have the power to manage the affairs of the Association.
- (2) Subject to the Act, these rules, the by-laws (if any) and any resolution passed at a general meeting, the committee has power to do all things necessary or convenient to be done for the proper management of the affairs of the Association.
- (3) The committee must take all reasonable steps to ensure that the Association complies with the Act, these rules and the by-laws (if any).

14.2 Committee Members:

- (1) The committee members consist of —
 - (a) the office holders of the Association; and
 - (b) all other members.
- (2) The following are the office bearers of the Association —
 - (a) the Chairperson;
 - (b) the Deputy Chairperson;
 - (c) the Secretary;
 - (d) the Treasurer.
- (3) A person must not hold 2 or more of the offices mentioned in subrule (2) at the same time.

15 OFFICE BEARERS OF THE COMMITTEE

15.1 The office bearers will be elected at an annual general meeting, by ballot, or appointed under rule 15.4.

15.2 Subject to rule 15.5, an office bearer's term will be from his or her election at an annual general meeting until the following annual general meeting, but he or she is eligible for re-election to any office bearer position.

15.3 Process for nomination:

(1) At least 21 days before an annual general meeting, the Executive Officer, or in his/her absence, Secretary must send written notice to all the members —

- (a) calling for nominations for election to office bearer; and
- (b) stating the date by which nominations must be received by the secretary to comply with subrule (2).

(2) A member who wishes to be considered for election as an office bearer at the annual general meeting must nominate for election by sending written notice of the nomination to the secretary at least 14 days before the annual general meeting.

(3) The written notice must include a statement by another member in support of the nomination.

(4) A member may nominate for one specified position of office bearer of the Association.

(5) A member whose nomination does not comply with this rule is not eligible for election to a position unless the member is nominated under rule 15.4 or 15.6(2).

15.4 When a casual vacancy occurs in a position of an office bearer, the Committee may appoint a member to fill that vacancy until the next annual general meeting.

15.5 A casual vacancy occurs in the position of an office bearer and that office becomes vacant if the Committee member -

- (a) dies;
- (b) resigns by notice in writing delivered to the Chairperson or, if the Committee member is the Chairperson, to the Deputy-Chairperson and that resignation is accepted by resolution of the Committee;
- (c) is convicted of an offence under the Act;
- (d) is permanently incapacitated by mental or physical ill-health;
- (e) is absent from more than -
 - (i) 3 consecutive Committee meetings; or
 - (ii) 3 Committee meetings in the same financial year without tendering an apology to the person presiding at each of those Committee meetings; of which meetings the member received notice, and the Committee has resolved to declare the office vacant;
- (f) ceases to be a member of the Association; or
- (g) is the subject of a resolution passed by a general meeting of members terminating his or her appointment as an office bearer

15.6 Election of office bearers:

(1) At the annual general meeting, a separate election must be held for each position of office holder of the Association.

- (2) If there is no nomination for a position, the chairperson of the meeting may call for nominations from the ordinary members at the meeting.
- (3) If only one member has nominated for a position, the chairperson of the meeting must declare the Member elected to the position.
- (4) If more than one member has nominated for a position, the ordinary members at the meeting must vote by ballot to decide who is to be elected to the position.
- (5) Each member present at the meeting may vote for one member who has nominated for the position.
- (6) A member who has nominated for the position may vote for himself or herself.
- (7) On the member's election, the new chairperson of the Association may take over as the chairperson of the meeting.
- (8) The acts of a committee or subcommittee, or of a committee member or member of a subcommittee, are valid despite any defect that may afterwards be discovered in the election, appointment or qualification of a committee member or member of a subcommittee.

15.7 Chair

The Chair shall:

- (a) convene and preside at committee meetings and preside at general meetings provided for in these Rules;
- (b) sign documents on behalf of the association;
- (c) ensure all relevant information is made available to committee members;
- (d) ensure the association is run according to its rules and any other strategic plan that has been agreed to;
- (e) resolve disputes and grievances;
- (f) represent the association at external meetings and events; and
- (g) perform such other duties as are imposed by the Rules on the Chair.

15.8 Deputy Chair

The Deputy Chair shall, in the absence of the Chair:

- (a) chair meetings;
- (b) sign documents on behalf of the association;
- (c) ensure all relevant information is made available to committee members;
- (d) ensure the association is run according to its rules and any other strategic plan that has been agreed to;
- (e) resolve disputes and grievances;
- (f) represent the association at external meetings and events; and
- (g) perform such other duties as are imposed by the Rules on the Deputy Chair.

15.9 Secretary

The Secretary has the following duties —

- (a) dealing with the Association's correspondence;
- (b) consulting with the chairperson regarding the business to be conducted at each committee meeting and general meeting;
- (c) preparing the notices required for meetings and for the business to be conducted at meetings;
- (d) unless another member is authorised by the committee to do so, maintaining on behalf of the Association the register of members, and recording in the register any changes in the membership, as required under section 53(1) of the Act;
- (e) maintaining on behalf of the Association an up-to-date copy of these rules, as required under section 35(1) of the Act;
- (f) unless another member is authorised by the committee to do so, maintaining on behalf of the Association a record of committee members and other persons

- authorised to act on behalf of the Association, as required under section 58(2) of the Act;
- (g) ensuring the safe custody of the books of the Association, other than the financial records, financial statements and financial reports, as applicable to the Association;
- (h) maintaining full and accurate minutes of committee meetings and general meetings;
- (i) carrying out any other duty given to the secretary under these rules or by the committee.

15.10 Treasurer

The Treasurer has the following duties —

- (a) ensuring that any amounts payable to the Association are collected and issuing receipts for those amounts in the Association's name;
- (b) ensuring that any amounts paid to the Association are credited to the appropriate account of the Association, as directed by the committee;
- (c) ensuring that any payments to be made by the Association that have been authorised by the committee or at a general meeting are made on time;
- (d) ensuring that the Association complies with the relevant requirements of Part 5 of the Act;
- (e) ensuring the safe custody of the Association's financial records, financial statements and financial reports, as applicable to the Association;
- (f) if the Association is a tier 1 association, coordinating the preparation of the Association's financial statements before their submission to the Association's annual general meeting;
- (g) if the Association is a tier 2 association or tier 3 association, coordinating the preparation of the Association's financial report before its submission to the Association's annual general meeting;
- (h) providing any assistance required by an auditor or reviewer conducting an audit or review of the Association's financial statements or financial report under Part 5 Division 5 of the Act;
- (i) carrying out any other duty given to the treasurer under these rules or by the committee.

15.11 Executive Director or Secretariat

Should the association appoint an Executive Director or Secretariat, that person will liaise with the Chair, Deputy Chair, Secretary and Treasurer in performing their functions.

16 PROCEDURE OF MEETINGS

- (a) Subject to this Constitution, the members present at a meeting shall determine the procedure and order of business to be followed at a meeting.
- (b) The Association will pay for all reasonable Committee meeting expenses.
- (c) The quorum for all meetings shall be 50% of members plus one.

16.1 COMMITTEE MEETINGS

- (a) The Committee shall meet together for the dispatch of business not less than two meetings per year. The Executive Officer/Secretariat, or in his/her absence, the Secretary will issue a notice of these Committee meetings not less than 5 working days before the date of the meeting.

(b) The Chair may at any time convene a Committee meeting. A written notice, specifying the business to be transacted and the date, time and place of the meeting will be issued by the Executive Officer/Secretariat, or in his/her absence, the Secretary not less than 5 working days before the date of the meeting.

16.2 MATERIAL PERSONAL INTERESTS OF COMMITTEE MEMBERS

Under section 42 of the Act a member of the committee who has a material personal interest in a matter being considered at a committee meeting must:

- as soon as he or she becomes aware of that interest, disclose the nature and extent of his or her interest to the Committee;
- disclose the nature and extent of the interest at the next general meeting of the association

Under section 42(3) of the Act this rule does not apply in respect of a material personal interest

- (a) that exists only because the member-
- is an employee of the incorporated association; or
 - is a member of a class of persons for whose benefit the association is established; or
- (b) that the member has in common with all, or a substantial proportion of, the members of the Association.

Under section 43 of the Act a member of the management committee who has a material personal interest in a matter being considered at a meeting of the management committee must not be present while the matter is being considered at the meeting or vote on the matter.

Under section 42(6) of the Act the association must record every disclosure made by a committee member of a material personal interest in the minutes of the committee meeting at which the disclosure is made.

17 DECISIONS TO BE REFERRED TO MEMBER ORGANISATIONS

17.1 The Committee shall, when making decisions which materially alters its objects, refer such matters to the subsequent meeting of any relevant or affected member organisation for consideration of their support or any other decision of the member organisation in relation to that decision.

17.2 Member organisations consulted in accordance with Clause 17.1 shall indicate their support or otherwise of a decision made by the committee to the next meeting of the committee.

17.3 Support of a majority of member organisations shall be necessary for the committee to proceed with further action in relation to that decision.

18 ANNUAL GENERAL MEETING (AGM)

18.1 The committee must determine the date, time and place of the annual general meeting, to take place within 6 months of the end of the Association's financial year.

18.2 The Executive Officer, or in his/her absence, the Secretary shall ensure written notice

of the meeting is sent to all members, not less than 14 days before the meeting. The notice shall include the names of members who have nominated for election to Officer Bearer positions.

18.3 If it is proposed to hold the annual general meeting more than 6 months after the end of the Association's financial year, the secretary must apply to the Commissioner for permission under section 50(3)(b) of the Act within 4 months after the end of the financial year.

18.4 The ordinary business of the annual general meeting is as follows —

- a) to confirm the minutes of the previous annual general meeting and of any special general meeting held since then if the minutes of that meeting have not yet been confirmed;
- b) to receive and consider —
 - i. the committee's annual report on the Association's activities during the preceding financial year; and
 - ii. if the Association is a tier 1 association, the financial statements of the Association for the preceding financial year presented under Part 5 of the Act; and
 - iii. if the Association is a tier 2 association or a tier 3 association, the financial report of the Association for the preceding financial year presented under Part 5 of the Act;
 - iv. if required to be presented for consideration under Part 5 of the Act, a copy of the report of the review or auditor's report on the financial statements or financial report;
- (c) to elect the office holders of the Association and other committee members;
- (d) if applicable, to appoint or remove a reviewer or auditor of the Association in accordance with the Act;
- (e) to confirm or vary the subscriptions and other amounts (if any) to be paid by members;
- (f) Any other business of which notice has been given in accordance with these rules may be conducted at the annual general meeting.

18.5 The reports of the Chair, Treasurer and Executive Officer/Secretariat together providing, but not limited to, a summary of the financial and other activities of the Association for the preceding year, the annual report and audited financial statements shall be sent to the members together with the notice of meeting.

19 SPECIAL GENERAL MEETING

- a) The Committee may convene a special general meeting.
- b) The Committee shall convene a special general meeting within 28 days of receiving a request in writing to do so from not less than 20% of members, all of whom have signed the request, for the purpose specified in that request.

19.1 The Executive Officer/Secretariat, or in his/her absence, the Secretary shall give to all members not less than 21 days notice of a special general meeting and of any motions to be moved at the special general meeting. This notice shall specify:

- (a) when and where the meeting will be held;
- (b) the particulars of the business to be transacted at the meeting and of the order in which that business is to be transacted;
- (c) if a special resolution is proposed —
 - i. set out the wording of the proposed resolution as required by section 51(4) of the Act; and
 - ii. state that the resolution is intended to be proposed as a special resolution.

19.2 If a special general meeting is not convened within 21 days after the date on which

a requisition of members for the meeting is lodged with the Executive Officer/Secretariat, or in his/her absence, the Secretary, any one or more of the members who made the requisition may convene a meeting to be held not later than 3 months after that date, as if they were the Committee. This meeting shall be convened as nearly as is practicable in the same manner as Committee meetings are convened, and shall only deal with the business prescribed in the request.

20 PRESIDING AT MEETINGS

- (a) The Chair, or in his or her absence the Deputy Chair, shall preside at each meeting of the Association.
- (b) If the Chair and the Deputy Chair are not present or are unable to preside at the meeting, the members present shall select one of their numbers to preside at the meeting. If no decision is reached in this regard the meeting shall be adjourned.

21 VOTING

- (a) Each member organisation has one deliberative vote. Where the member organisation has more than one representative member, it shall nominate one member as proxy to vote on its behalf.
- (b) Subject to rules 24 and 25, to cast a vote a member must be present in person when the vote is taken.

22 RESOLUTIONS

22.1 Ordinary Resolutions

- (a) An ordinary resolution put to the vote shall be decided by a majority of votes cast on a show of hands. If there is an equality of votes the person presiding at the meeting (the chair of the meeting) shall have a casting vote in addition to his or her deliberative vote
- (b) A declaration by the chair presiding at a meeting that a resolution has been passed as an ordinary resolution thereat shall be evidence of that fact unless, during the meeting at which the resolution is submitted, a poll is demanded.

22.2 Special Resolutions

- (a) A resolution is a special resolution if it is passed by a majority of not less than three-fourths of the members who vote in person at a general meeting of which notice specifying the intention to propose the resolution as a special resolution is given.
- (b) A special resolution is required if it is proposed at a general meeting —
 - (i) to affiliate the Association with another body; or
 - (ii) to request the Commissioner to apply to the State Administrative Tribunal under section 109 of the Act for the appointment of a statutory manager.
 - (iii) to alter its rules, including changing the name of the association (section 30(1));
 - (iv) to decide to apply for registration or incorporation as a prescribed body corporate (section 93(1));
 - (v) to approve the terms of an amalgamation with one or more other incorporated associations (section 102(4));

- (vi) to be wound up voluntarily (section 121(2)) or by the Supreme Court (section 124(a) and Schedule 4 item 9);
- (vii) to cancel its incorporation (section 129).

22.3 Rule 22.2(b) does not limit the matters in relation to which a special resolution may be proposed.

22.4 At a meeting at which a resolution proposed as a special resolution is submitted, a declaration by the person presiding that the resolution has been passed as a special resolution shall be evidence of the fact unless, during the meeting at which the resolution is submitted, a poll is demanded by at least 3 members of the Association present in person.

22.5 A declaration by the person presiding as to the result of a poll is evidence of the matter so declared.

23 ADJOURNMENT OF MEETINGS

23.1 If a quorum is not present within 30 minutes after the time appointed for holding the meeting the meeting will be adjourned to the same time on the same day in the following week at the same venue.

23.2 If a quorum is not present within 30 minutes of the time appointed for the resumption of an adjourned meeting, the members who are present may proceed with the business of that meeting as if a quorum were present.

23.3 The meeting chair may, with the consent of a meeting at which a quorum is present, and shall, if so directed by such a meeting, adjourn that meeting from time to time and from place to place.

23.4 There shall not be transacted at an adjourned meeting any business other than business left unfinished or on the agenda at the time when the meeting was adjourned.

23.5 When a meeting is adjourned for a period of 30 days or more, the Secretary, or with the authority of the Secretary, the Executive Officer shall give notice under rule 16.6, 19.1 or 20.1 (as appropriate) of the adjourned meeting as if that meeting was a fresh meeting.

24 USE OF TECHNOLOGY TO BE PRESENT AT COMMITTEE MEETINGS

(a) Subject to prior approval of the Chair person, the presence of a committee member at a committee meeting need not be by attendance in person but may be by that committee member and each other committee member at the meeting being simultaneously in contact by telephone or other means of instantaneous communication.

(b) A member who participates in a committee meeting as allowed under subrule (1) is taken to be present at the meeting and, if the member votes at the meeting, the member is taken to have voted in person.

25 RESOLUTIONS WITHOUT MEETINGS

Any ordinary resolution initiated by the Chair in writing and delivered to members, and agreed to in writing by a majority of the members, shall have the same effect as if passed at a Committee meeting. Every such resolution shall be recorded in writing and delivered

to each member and shall be recorded in the minutes of the next Committee meeting. Agreement in writing to any such resolution may be transmitted by email or delivered by pre-paid post or pre-paid courier.

26 MINUTES OF MEETINGS

- (1) The secretary, or a person authorised by the committee from time to time, must take and keep minutes of each committee and general meeting.
- (2) The minutes must record the business considered at the meeting, any resolution on which a vote is taken and the result of the vote.
- (3) In addition, the minutes of each meeting must record —
 - (a) the names of the members attending the meeting; and
 - (b) the financial statements or financial report presented at the meeting, as referred to in rule 18.4(b)(ii) or (iii); and
 - (c) any report of the review or auditor's report on the financial statements or financial report presented at the meeting, as referred to in rule 18.4(b)(iv).
- (4) The minutes of a committee or general meeting must be entered in the Association's minute register within 30 days after the meeting is held.
- (5) The chairperson must ensure that the minutes of a committee or general meeting are reviewed and signed as correct by —
 - (a) the chairperson of the meeting; or
 - (b) the chairperson of the next general meeting.
- (6) When the minutes of a committee or general meeting have been signed as correct they are, in the absence of evidence to the contrary, taken to be proof that —
 - (a) the meeting to which the minutes relate was duly convened and held; and
 - (b) the matters recorded as having taken place at the meeting took place as recorded;and
 - (c) any election or appointment purportedly made at the meeting was validly made.

27 SUBCOMMITTEES AND SUBSIDIARY OFFICES

27.1 Appointment of Subcommittees and subsidiary offices:

- (1) To help the committee in the conduct of the Association's business, the committee may, in writing, do either or both of the following —
 - (a) appoint one or more subcommittees;
 - (b) create one or more subsidiary offices and appoint people to those offices.
- (2) A subcommittee may consist of the number of people, whether or not members, that the committee considers appropriate.
- (3) A person may be appointed to a subsidiary office whether or not the person is a member.
- (4) Subject to any directions given by the committee —
 - (a) a subcommittee may meet and conduct business as it considers appropriate; and
 - (b) the holder of a subsidiary office may carry out the functions given to the holder as the holder considers appropriate.

27.2 Delegation to subcommittee or subsidiary office:

- (1) The committee may, in writing, delegate to a subcommittee or the holder of a subsidiary office the exercise of any power or the performance of any duty of the committee other than —
 - (a) the power to delegate; and
 - (b) a non-delegable duty.
- (2) A power or duty, the exercise or performance of which has been delegated to a subcommittee or the holder of a subsidiary office under this rule, may be exercised or performed by the subcommittee or holder in accordance with the terms of the delegation.
- (3) The delegation may be made subject to any conditions, qualifications, limitations or exceptions that the committee specifies in the document by which the delegation is made.
- (4) The delegation does not prevent the committee from exercising or performing at any time the power or duty delegated.
- (5) Any act or thing done by a subcommittee or by the holder of a subsidiary office, under the delegation has the same force and effect as if it had been done by the committee.
- (6) The committee may, in writing, amend or revoke the delegation.

28 FINANCE

28.1 The Association may accept monies by any lawful means for the purpose of fulfilling the objects of the Association.

28.2 The financial year of the Association shall be from 1 July to 30 June in the following year.

28.3 The Association must open an account in the name of the Association with a financial institution from which all expenditure of the Association is made and into which all funds received by the Association are deposited.

- (1) Subject to any restrictions imposed at a general meeting, the committee may approve expenditure on behalf of the Association.
- (2) The committee may authorise the treasurer to expend funds on behalf of the Association up to a specified limit without requiring approval from the committee for each item on which the funds are expended.
- (3) All payments including cheques, electronic transfer, drafts, bills of exchange, promissory notes and other negotiable instruments of the Association must be approved by —
 - (a) 2 office bearers; or
 - (b) one office bearer and a person authorised by the committee.
- (4) Notwithstanding these provisions the Association may authorise debit or credit card facilities for staff use, the transactions of which may be authorised by the relevant staff member.
- (5) All funds of the Association must be deposited into the Association's account within 5 working days after their receipt.

28.4 The financial operations of the Association shall be conducted in accordance with this Constitution and the Act.

29 FINANCIAL REPORTS AND AUDIT

29.1 For each financial year, the committee must ensure that the requirements imposed on the Association under Part 5 of the Act relating to the financial statements or financial report of the Association are met.

29.2 Without limiting subrule (1), those requirements include —

- (a) if the Association is a tier 1 association, the preparation of the financial statements; and
- (b) if the Association is a tier 2 association or tier 3 association, the preparation of the financial report; and
- (c) if required, the review or auditing of the financial statements or financial report, as applicable; and
- (d) the presentation to the annual general meeting of the financial statements or financial report, as applicable; and
- (e) if required, the presentation to the annual general meeting of the copy of the report of the review or auditor's report, as applicable, on the financial statements or financial report.

29.3 Despite any allowance made under Part 5 of the Act, the Association shall require the annual financial statements to be audited and a copy of the report of the review or the auditor's report to be presented at each annual general meeting.

29.4 At each annual general meeting an auditor is to be appointed for the next financial year.

GENERAL MATTERS

30 SERVICE OF NOTICES

(1) In this rule —

recorded means recorded in the register of members.

(2) A notice or other document that is to be given to a member under these rules is taken not to have been given to the member unless it is in writing and —

- (a) delivered by hand to the recorded address of the member; or
- (b) sent by prepaid post to the recorded postal address of the member; or
- (c) sent by facsimile or electronic transmission to an appropriate recorded number or recorded electronic address of the member.

31 CUSTODY OF BOOKS AND SECURITIES

(1) Subject to subrule (2), the books and any securities of the Association must be kept in the secretary's custody or under the secretary's control.

(2) The financial records and, as applicable, the financial statements or financial reports of the Association must be kept in the treasurer's custody or under the treasurer's control.

(3) Subrules (1) and (2) have effect except as otherwise decided by the committee.

(4) The books of the Association must be retained for at least 7 years.

32 RECORD OF OFFICE HOLDERS

32.1 Under section 58 of the Act an association must maintain a record of —

- the names and addresses of the persons who are members of its management committee; or hold other offices of the association provided for by its rules;
- the name and address of any person who is authorised to use the common seal of the association (if it has a common seal); and
- the name and address of any person who is appointed or acts as trustee on behalf of the association.

32.2 Under section 58 of the Act the association must, upon the request of a member of the association, make available the record for the inspection of the member. The member may make a copy of or take an extract from the record but does not have a right to remove the record for that purpose.

32.3 The record of committee members and other persons authorised to act on behalf of the Association that is required to be maintained under section 58(2) of the Act must be kept in the secretary's custody or under the secretary's control.

33 INSPECTION OF RECORDS AND REGISTERS OF THE ASSOCIATION

33.1 A member may at any reasonable time inspect without charge the minute books, documents, records and securities of the Association, by prior arrangement with the secretary.

34 COMMON SEAL OF ASSOCIATION

34.1 The Association shall have a common seal on which its corporate name shall appear in legible characters.

34.2 a document may only be sealed with the common seal by the authority of the committee and in the presence of —

- a) 2 office bearers; or
 - b) one office bearer and a person authorised by the committee,
- and each of them is to sign the document to attest that the document was sealed in their presence.

34.3 The secretary must make a written record of each use of the common seal.

34.4 The common seal must be kept in the custody of the secretary or another committee member authorised by the committee.

35 CHANGES TO THE CONSTITUTION

If the Association wants to alter or rescind any of these rules, or to make additional rules, the Association may do so only by special resolution and by otherwise complying with Part 3 Division 2 of the Act.

Section 31 of the Act requires an incorporated association to obtain the Commissioner's approval if the alteration of its rules has effect to change the name of the association.

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Section 33 of the Act requires an incorporated association to obtain the Commissioner's approval if the alteration of its rules has effect to alter the objects or purposes of the association or the manner in which surplus property of the association must be distributed or dealt with if the association is wound up or its incorporation is cancelled.

Amendments to the rules do not take effect until required documents are lodged with the Commissioner, even if the amendments do not require the approval of the Commissioner under section 31 or section 33. The required documents must be lodged within one month after the special resolution is passed. The Executive Officer, or in his/her absence, secretary will give notice to members when documents have been lodged and/or approved as required under this section.

36 WINDING UP/DISSOLUTION OF THE ASSOCIATION

36.1 The Association will be dissolved by special resolutions passed at a meeting convened for that purpose to:

- i) Cancel the incorporation under Part 10, Division 1 of the Act; and
- ii) Approve a distribution plan that complies with section 24(1) of the Act.

36.2 The mover or the Chair shall give not less than 28 days' notice of motion of such dissolution to each member.

36.3 In the event of the Association passing the special resolutions outlined in rule 36.1, application to the Commissioner must be submitted by a committee member within 28 days seeking approval of the distribution plan and cancellation of incorporation.

6	SUBJECT:	Appointment of Elected Members
	DIRECTOR:	Business Services
	MEETING:	Council Meeting
	MEETING DATE:	17 December 2024

Summary

At the Special Council Meeting of 11 November 2024, Council approved the Chief Executive Officer (CEO) to seek approval from the Western Australian Electoral Commissioner (WAEC) to allow the vacancy of the Office of the Mayor to remain unfilled until the Local Government Election on 18 October 2025. The WAEC has notified the CEO in a letter dated 29 November 2024 granting approval in accordance with Section 4.17 of the *Local Government Act 1995* (the Act).

With Mayor Rhys Williams last day of office being the 27 January 2025, Councillor Caroline Knight, Deputy Mayor, will commence in the office of Mayor from 28 January 2025 until the Local Government Election on 18 October 2025. To support this transition Council is now requested to resolve the following:

- Appoint an Elected Member or a number of Elected Members (specifying a time period) to perform the functions of the Mayor when the Deputy Mayor cannot perform the functions of the Mayor as she is unavailable to do so; and
- Appoint Councillor Caroline Knight to the external agency and panel positions held by Mayor Rhys Williams.

The *Local Government Amendment Act 2024* came into effect on 7 December 2024 and requires Council to appoint the presiding members of committees. Previously it was the respective Committee that would appoint the presiding member to chair the committee meetings. Council is requested to appoint by Absolute Majority the Chairs of the Audit and Risk Committee and Planning and Community Consultation Committee. As the election of the Committee Chairpersons was undertaken at the Audit and Risk Committee meeting of 4 December 2023 and the Planning and Community Consultation Committee of 20 November 2023, it is recommended that Council support the continuation of the current presiding members, with appointment expiring 17 October 2025.

Disclosure of Interest

Nil

Previous Relevant Documentation

- SP. 2/11/24 11 November 2024 Council approved the Chief Executive Officer (CEO) to seek approval from the Western Australian Electoral Commissioner to allow the vacancy of the Office of the Mayor to remain unfilled until the Local Government Election on 18 October 2025.

Background

The CEO has received the resignation from Mayor Rhys Williams on 4 November 2024, effective 27 January 2025. At the Special Council Meeting of 11 November 2024, Council approved the CEO write to the Western Australian Electoral Commissioner to allow the vacancy of the Office of the Mayor to remain unfilled until the next Local Government Election if the resignation has been received after the third Saturday in October in the year before the election year in which the term of office would have ended.

Comment

Where the Office of the Mayor is vacant, the Deputy Mayor may perform the functions of the Mayor. In accordance with Section 5.34(2)(b) of the Act, if the Deputy Mayor decides they are available and willing to perform the functions of Mayor then the Deputy Mayor will perform all functions of the Mayor. Councillor Knight, Deputy Mayor has advised that she is available and willing to perform the functions of the Mayor and will commence all functions of the Mayor on 28 January 2025 with a term ending 18 October 2025.

In these circumstances the role of Deputy Mayor is to remain vacant, however, to ensure continuity, Council is requested to appoint one or multiple elected members to perform the functions of the Mayor in the event the Mayor is unavailable.

The options are set out below:

Option One – appoint one Elected Member

This option will provide the following benefits:

- The Elected Member who will gain a better understanding of the Mayor's role as they will be invited to attend relevant meetings over their nominated length of time over the course of a nine-month period, providing continuity of knowledge and improve efficiencies as the Mayor and City officers will not have to provide briefings of current matters to another person.
- Work with the City over a longer period to understand the communications and messaging in the event they are required to perform Mayor functions.

Option One Recommendation:

Appoint Councillor _____ to perform the functions of the Mayor when the Mayor is unavailable, effective 28 January 2025 to 17 October 2025.

Option Two - appoint multiple Elected Members

- Greater experience to more Elected Members who will gain a better understanding of the Mayor's role as they will be invited to attend some meetings over their nominated length of time over the course of a nine-month period.

Option Two Recommendation:

Appoint Councillor _____
Appoint Councillor _____
Appoint Councillor _____
Appoint Councillor _____
Appoint Councillor _____
Appoint Councillor _____
Appoint Councillor _____
Appoint Councillor _____
Appoint Councillor _____
Appoint Councillor _____
Appoint Councillor _____
Appoint Councillor _____

to perform the functions of the Mayor when the Mayor is unavailable, for an equal length of time (or close to), effective 28 January 2025 to 17 October 2025.

External Appointments

It is also recommended that Council resolve to appoint Councillor Knight to the external advisory groups held by Mayor Rhys Williams. The appointment of Councillor Knight will come into effect on 28 January when she commences in the role of Mayor.

Development Assessment Panels: The City is a member of the Metro Outer Joint Development Assessment Panel which comprises of five members, being three specialist members and two local members. Under regulation 24 of the *Planning and Development (Development Assessment Panels) Regulations 2011*, the City has nominated two Elected Members (being Member 1 Mayor Williams and Member 2 Councillor Caroline Knight) and two alternates (being Councillor Peter Rogers Alternate Member 1 and Councillor Ryans Burns Alternate Member 2) to sit as DAP members with terms ending 26 January 2026.

The Department of Planning, Lands and Heritage has advised that the current members should be reordered and that the Alternate Member 2 can remain vacant until after the Local Government Election, as below:

Local Member 1
Local Member 2
Alternate Member 1
Alternate Member 2

Caroline Knight
Peter Rogers
Ryan Burns
Remain Vacant

WALGA Peel Country Zone: Western Australian local governments are convened together in 17 zones on the basis of population, commonalities of interest and geographical alignment, with the City of Mandurah being part of the WALGA Peel Country Zone. It is recommended by WALGA that the Mayor or Presidents are nominated to fill one of the two positions to represent the Zones. Therefore, it is recommended that Councillor Caroline Knight be nominated to the WALGA Peel Country Zone, commencing 28 January 2025 and expiring 17 October 2025.

South West Regional Road Group: Council is required to approve the appointment of Councillor Caroline Knight to the South West Regional Road Group commencing 28 January 2025 and expiring 17 October 2025.

Appointments to Committees

Mayor Rhys Williams is also a member of the Audit and Risk Committee and the Planning and Community Consultation Committee. It is not recommended that further appointments be made to replace Mayor Williams as both committees have deputy members appointed.

Appointment of Presiding Member to Committee Meetings

Recent amendments to the *Local Government Amendment Act 2024*, came into effect on 7 December 2024 impacting the appointment of Committee chairpersons. Previously it was the respective Committee that would appoint the presiding member. In accordance with Section 5.12 of the *Local Government Act 1995*, Council (by Absolute Majority) must elect the presiding member of any committee established by Council. To ensure compliance with the Act requirements Council is now requested to appoint the existing presiding members to the Audit and Risk Committee (Cr Peter Rogers) and Planning and Community Consultation Committee (Councillor Bob Pond) with the appointment expiring 17 October 2025.

Council should note that further amendments in the *Local Government Amendment Bill 2024* will require local governments to appoint an independent member as the Presiding Member for the Audit and Risk Committee, which we be retitled to Audit, Risk and Improvement Committee. The Department of Local Government, Sport and Cultural Industries have advised that these amendments are likely to come into effect following the Local Government Election in 2025.

Statutory Environment

Section 2.8. of the Act, the Role of mayor or president

(1) *The mayor or president —*

(a) *provides leadership and guidance to the council and council members, including guidance as to the roles of the council and council members; and*

- (b) *acts as the principal spokesperson for the local government, and carries out civic and ceremonial duties on behalf of the local government, at all times acting consistently with council decisions; and*
 - (c) *presides at meetings of the council, ensuring that meetings are orderly and held in accordance with this Act; and*
 - (d) *promotes, facilitates and supports positive and constructive working relationships among council members; and*
 - (e) *liaises with the CEO on the local government's affairs and the performance of its functions.*
- (1A) *The mayor or president has the other functions given to the mayor or president under this Act or any other written law.*

5.34 When deputy mayors and deputy presidents can act If —

- (a) *the office of mayor or president is vacant; or*
- (b) *the mayor or president is not available or is unable or unwilling to perform the functions of the mayor or president,*

then the deputy mayor may perform the functions of mayor and the deputy president may perform the functions of president, as the case requires.

5.35 Who acts if no mayor, president or deputy

- (1) *If the circumstances mentioned in section 5.34(a) or (b) apply and —*

- (a) *the office of deputy mayor or deputy president is vacant; or*
- (b) *the deputy mayor or deputy president is not available or is unable or unwilling to perform the functions of mayor or president,*

and the mayor or president or deputy will not be able to perform the functions of the mayor or president for a time known to the council, then the council may appoint a councillor to perform during that time the functions of mayor or president, as the case requires.

- (2) *If the circumstances mentioned in section 5.34(a) or (b) apply and —*

- (a) *the office of deputy mayor or deputy president is vacant; or*
- (b) *the deputy mayor or deputy president is not available or is unable or unwilling to perform the functions of mayor or president,*

and a person has not been appointed under subsection (1), the CEO, after consultation with, and obtaining the agreement of, 2 councillors selected by the CEO, may perform the functions of mayor or president, as the case requires

5.12. Presiding members and deputies

- (1) *The local government must appoint* a member of a committee to be the presiding member of the committee.*

** Absolute majority required.*

Policy Implications

Nil.

Financial Implications

Elected Members will be remunerated for certain external board appointments by external authorities, and these are listed within the relevant area in the report. All other representation is part of the role of an Elected Member and have minor financial implications (reimbursement of travel expenses).

Economic Implications

Nil.

Environmental Implications

Nil.

Risk Analysis

Council is requested to note that all appointments to advisory groups and panels do not bind the Council to any decision that is made by that advisory group or panel. They are not a committee of Council and do not have any authority to make any Council decision. Elected Members who are representing Council can only vote and provide advice that is consistent with Council policy or position.

Strategic Implications

The following community outcomes from the City of Mandurah Strategic Community Plan 2024 – 2044 is relevant to this report:

Leadership:

- A clear and shared vision for Mandurah's future
- Sound decisions based on evidence and meaningful engagement
- Effective advocacy focused on the needs of the community and strong relationships with key stakeholders
- A committed, innovative, effective, and values driven Council and workforce

Conclusion

With Mayor Rhys Williams last day of office being the 27 January 2025, Councillor Caroline Knight, Deputy Mayor, will come in the office of Mayor until the Local Government Election on 18 October 2025. To support this transition Council is now requested to resolve a number of appointments to various roles. Council is also requested to appoint the existing presiding members to the Audit and Risk Committee and Planning and Community Consultation Committee.

Recommendation

That Council:

1. **Notes that Councillor Caroline Knight will commence in the role of Mayor on 28 January 2025.**
2. **Approve Option _____.**
3. **Notify the Minister of Planning of the resignation of the Mayor Rhys Williams effective 27 January 2025 and recommend that the current members of the Metro Outer Joint Development Assessment Panel be allocated the following positions:**

Local Member 1
Local Member 2
Alternate 1
Alternate 2

Caroline Knight
Peter Rogers
Ryan Burns
Remain Vacant

4. **Approve the appointment of Councillor Caroline Knight to the Western Australian Local Government: Peel Country Zone commencing 28 January 2025 and expiring 17 October 2025.**

5. **Approve the appointment of Councillor Caroline Knight to the South West Regional Road Group commencing 28 January 2025 and expiring 17 October 2025.**
6. **In accordance with Section 5.12 of the *Local Government Act 1995* appoint Councillor Peter Rogers as the Presiding Member of the Audit and Risk Committee, expiring on 17 October 2025.***
7. **In accordance with Section 5.12 of the *Local Government Act 1995* appoint Councillor Bob Pond as the Presiding Member of the Planning and Community Consultation Committee, expiring on 17 October 2025. ***

ABSOLUTE MAJORITY

7	SUBJECT:	Financial Report November 2024
	DIRECTOR:	Business Services
	MEETING:	Council Meeting
	MEETING DATE:	17 December 2024

Summary

The Financial Report for November 2024 together with associated commentaries, notes on investments, balance sheet information and the schedule of accounts are presented for Elected Members' consideration. Council is also requested to approve, on a trial basis, the use of one berth for commercial purposes, of a privately constructed jetty, jetty located at Mandurah Ocean Marina Adjacent to 2/2 (Lot 2) The Palladio Mandurah, Reserve 48415 that was intended for public use.

Disclosure of Interest

Nil

Previous Relevant Documentation

- G.5/6/24 25/06/2024 Budget Adoption 2024/2025

Background

Nil

Comment

The Financial Report for November 2024 shows an actual surplus for this period of \$75.3 million. This is considered a reasonable surplus at the current point in time and is sufficient to meet the City's obligations up to 30 June 2025.

The City's financial statements for the year ended 30 June 2024 have now been audited and finalised, confirming a final surplus of \$754,197. The opening surplus in the 2024/25 Budget was estimated at \$600,000. The recommendation for the treatment of the balance of \$154,197 between the final surplus and the budgeted surplus is being addressed in the Annual Financial Statements Report.

In the month of July, the City issues invoices for Rates and Refuse, leading to a substantial surplus at the beginning of the financial year. However, as the year progresses, this surplus gradually diminishes due to the City's budgetary expenditures.

A summary of the financial position for November 2024 is detailed in the table below:

	Current Budget	YTD Budget (a)	YTD Actual (b)	Var. (b)-(a)	Var.% (b)- (a)/(a)
	\$ 000s	\$ 000s	\$ 000s	\$ 000s	%
Opening Funding Surplus / (Deficit)	600	600	754	154	26%
Revenue					
Revenue from operating activities	144,301	127,743	128,130	387	0%
Capital revenue, grants and Contribution	28,201	11,750	6,353	(5,397)	-46%
	172,502	139,494	134,483	(5,011)	
Expenditure					
Operating Expenditure	(165,341)	(66,340)	(60,585)	5,755	-9%
Capital Expenditure	(55,609)	(23,049)	(13,445)	9,604	-42%
	(220,950)	(89,389)	(74,030)	15,359	
Non-cash amounts excluded from operating activities	35,443	14,768	15,004	236	2%
Non-cash amounts excluded from investing activities	(2,326)	(2,326)	(3,073)	(747)	32%
Other Capital Movements	14,252	2,643	2,194	(449)	-17%
Closing Funding Surplus / (Deficit)	(479)	65,790	75,332	9,542	15%

The following table highlights the status of the City's key capital projects for the 2024/2025 financial year:

Project	2024/25 Actuals Incl. CMT \$'000s	2024/25 Annual Budget \$'000s	On Time / On Budget	Asset Classification	Comment
Waterfront Project	8,816	9,474	Additional funds have been approved. The project completion date is expected to be March 2025.	<i>Parks</i>	Project status: <u>Estuary Pool</u> Completed <u>Eastern Foreshore South</u> – Reserve Area Completed <u>Toilet Block</u> Completed except for the public art component. Public Artist selection has been completed. <u>Eastern Foreshore North and Central</u> Works commenced on 4 June 2024 and are expected to be completed by March 2025. The project is progressing well and is on schedule.
Dawesville Channel SE Foreshore Upgrade	1,019	1,965	The project is expected to commence in November.	<i>Parks</i>	Project status: Design completed. Construction planning underway. The project is expected to commence in January.

Coodanup Foreshore	232	1,230	Stages 1 and 2 are complete. Stage 3 completion is expected to commence in March 2025. Current budget is sufficient for project deliverables.	<i>Parks</i>	Project status: Stages 1 and 2 were completed in December 2023. Stage 3 -Traditional owner's approval has been granted for works along the foreshore. Landscape construction works expected to commence in March 2025.
RC Peel Street Stage 4	1,607	2,666	The project is practically completed, and Peel Street opened for traffic on 6 September 2024. The project is tracking on budget.	<i>Roads</i>	Project status: Construction has been completed. Peel Street was opened to traffic on 6 September 2024.
Dawesville Community Centre	5,815	7,747	An increase in State Government project funding has been approved. It is noted that the committed funds include the full contract value and the necessary budgeted funds to complete the project will be allocated under the 2024/2025 budget. The project completion date is expected to be mid-2025.	<i>Buildings</i>	Project status: Works are progressing on schedule. The expected project completion date is mid-2025.
Pinjarra Road (Foulkes PI to Sutton St)	1,025	3,168	The project is expected to commence late September.	<i>Roads</i>	Project status: Construction has commenced and is currently on schedule. The expected project completion date is June 2025.

Yalgorup National Park	158	2,053	The Yalgorup National Park project is a 10-year economic and tourism initiative. The Quail Road extension construction is planned to commence in March 2025.	Roads	Project status: Quail Road design is being finalised following Department of Biodiversity, Conservation and Attractions and adjacent landowner consultation. Environmental applications to be submitted following completion of the road design.
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2024/25 Budget Variations

Removalist - Mandurah Indoors Sports Centre

Due to the commercial tenant falling into arrears (\$23,183.78) the City repossessed the Mandurah Indoors Sports Centre (Centre) on 2 September 2024. In accordance with the *Disposal of Uncollected Goods Act 1970*, the City has worked with the tenant to dispose of the items, however due to their current personal circumstances and the state of the Centre, he is not in a position to dispose of the items in a timely manner.

To assist with this process, it is recommended that the City arrange for the removal of items from the Centre, on behalf of the tenant. This will avoid the City having to store the items for up to a period of six months, in the event of the items with market value not be collected on or before the 13 December 2024.

It is recommended that the City incur the costs of the removal of the items, to be paid from operating expenditure for the Removalist – Mandurah Indoor Sports Centre project, amounting to \$20,000, be funded by an increase in the 30 June 2025 closing deficit. This increase will be offset by savings identified during the budget review process.

Waste Management Centre – Occupational Health and Safety (OSH) Projects

Cleanaway (Waste Alliance) have raised several safety issues at the Waste Management Centre that require the implementation of capital works in order to address.

The works include a concrete footpath leading to the tipping shed, lighting upgrades within the residential tipping shed, a bunded waste oil pad and shelter, an elevated walkway adjacent to the incoming weighbridge, tipping shed entry and exit kerbing modifications, plus speed bumps and concrete bunding to the recycling shed to address Department of Water and Environmental Regulation Fire Safety requirements.

The budgeted cost of these works is \$87,000. It is proposed that the project be funded by a decrease in operational materials and contracts expenditure.

Commercial Use of Public Jetty

The City is vested with care, control and management of Reserve 48415 for the purpose of 'Recreation and Waterway Management'. The City leased an 847m² portion of the seabed within the Reserve located at Mandurah Ocean Marina Adjacent to 2/2 (Lot 2) The Palladio Mandurah to Strzelecki Holdings Pty Ltd (Lessee) by a lease dated 11 September 2017 (Lease) for a term of 6 years with three further terms of 5 years.

At the Council meeting of 20 December 2016, Council approved the advertising of the disposal of this lease in accordance with Section 3.58 of the *Local Government Act 1995*, with the lease commencing after the Minister for Lands consent.

Under the terms of the Lease, the Lessee constructed the floating jetty structure on the premises, which is maintained by the Lessee under the terms of the Lease. The Lease was originally approved by Council conditional upon the Jetty being used as public use. The Jetty is additionally subject to the provisions of the *Waterways and Marina Local Law 2010* (Local Law), which is administered by the City.

Council is now requested to approve on a trial basis (until 28 February 2025) the use of one berth for commercial purposes. Council should note that further work is being undertaken over the next 6 months to determine commercial jetty opportunities and infrastructure.

Construction and Demolition Feasibility Study

The Peel Development Commission have engaged Talis Consultants to prepare a Feasibility Study on Construction and Demolition (C&D) Waste in the Peel Region and has requested a \$5,000 contribution from the City of Mandurah towards the cost of the project. Other Councils in the Peel Region are also contributing.

The Project seeks to explore options for the development of a C&D recycling/processing in the Peel Region, increasing landfill diversions and providing economic and social benefits associated with transforming and reusing C&D material across the Region. The study will also investigate potential opportunities for partnerships and alliances.

The \$5000 contribution can be sourced from existing operational waste management budget accounts.

Statutory Environment

Local Government Act 1995 Section 6.4 Financial Report

Local Government (Financial Management) Regulations 1996 Part 4 Financial Reports

Disposal of Uncollected Goods Act 1970

Clause 4.2(1) of the Local Law makes the following provision in relation to the mooring of a vessel used for commercial purposes:

(1) A person shall not moor or fasten a vessel to a public jetty or allow a vessel to remain alongside or so that any part of the vessel is within 3 metres of the public jetty, unless— ...

(c) where the vessel is being used for commercial purposes, the person has first obtained the approval of an authorised person and paid any required fee to the local government for such mooring or making fast;

Policy Implications

Nil

Financial Implications

Any material variances that have an impact on the outcome of the budgeted surplus position are explained in the Monthly Financial Report, as detailed in Attachment 7.1.

Economic Implications

Nil

Environmental Implications

Nil

Risk Analysis

Nil

Strategic Implications

The following community outcomes from the City of Mandurah Strategic Community Plan 2024 – 2044 is relevant to this report:

Leadership:

- Responsible, transparent, value for money delivery of well planned, sustainable, projects, programs and services

Conclusion

The City strives to manage its finances adequately and maintain expenditure within budget to ensure services that have been approved through the budget process are fully funded. It is recommended that Council receive the Monthly Financial Report and the Schedule of Accounts.

NOTE:

- Refer ***Attachment 7.1*** ***Monthly Financial Report***
 Attachment 7.2 ***Schedule of Accounts (electronic only)***

RECOMMENDATION

That Council:

1. Receives the Financial Report for November 2024 as detailed in Attachment 7.1 of the report.
2. Receives the Schedule of Accounts for the following amounts as detailed in Attachment 7.2 of the report:

Total Municipal Fund	\$	14,538,942.36
Total Trust Fund	\$	0.00
	\$	<u>14,538,942.36</u>
3. Approves the following budget variations for 2024/25 annual budget:
 - 3.1 Unbudgeted operating expenditure of \$20,000* for Removalist at the Mandurah Indoor Sports Centre.
 - To be funded via an increase in 30 June 2025 closing deficit, that will be offset by savings to be identified at the budget review process.
 - 3.2 Unbudgeted capital expenditure of \$87,000* for Waste Management Centre - OSH Projects
 - To be funded via a decrease in operational materials and contracts expenditure \$87,000*.
4. Approves the use of one berth located at Mandurah Ocean Marina Adjacent to 2/2 (Lot 2) The Palladio Mandurah Jetty in Reserve 48415 for commercial use on a trial basis, in accordance with the Marina and Waterways Local Law 2010.
5. Notes that a further report will be presented to Council in the next 6 months regarding opportunities for commercial jetty infrastructure.

****ABSOLUTE MAJORITY REQUIRED****

Monthly Financial Report

November 2024





City of Mandurah

November 2024

\$499K ▼

Estimated surplus/deficit at 30 June 2025 with proposed budget amendments

\$75.3M ▼

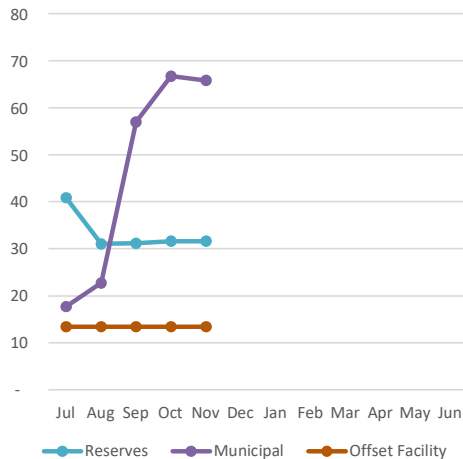
Year to Date Actual Surplus

Executive Summary

- Actual Rates Raised \$97.3M
- Actual Rates Received \$65.1M (64.4% collected)
- Actual Operating Revenue \$128.1M
- Actual Capital Revenue \$5.7M
- Actual Operating Expenditure \$60.6M
- Actual Capital Expenditure \$13.4M
- Actual Proceeds from Sale of Assets \$643K

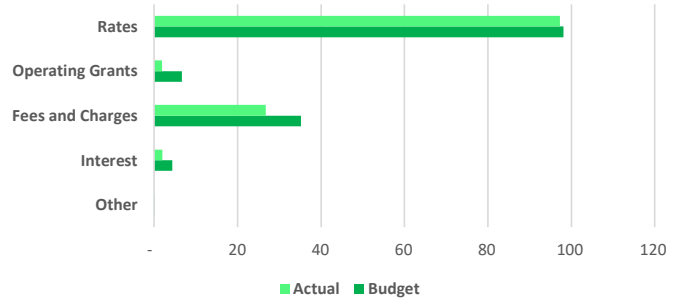
Investments

\$ Millions



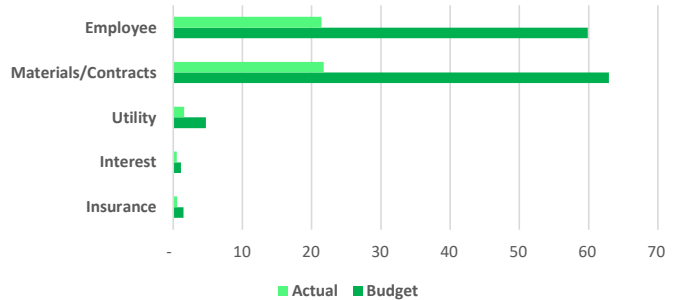
Year to Date Revenue Actuals Compared to Annual Budget

\$ Millions

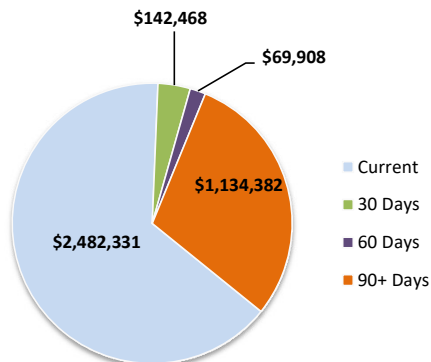


Year to Date Expenditure Actuals Compared to Annual Budget

\$ Millions



Sundry Debtors Outstanding



Rates Outstanding

- 138 Properties with >\$10K outstanding ▼
- 920 Properties \$3K to \$10K outstanding ▼
- 0 Properties commenced legal action in 24/25 =
- \$2.24M Estimated Value of Rates Exemptions =

Grants Received in 24/25 year

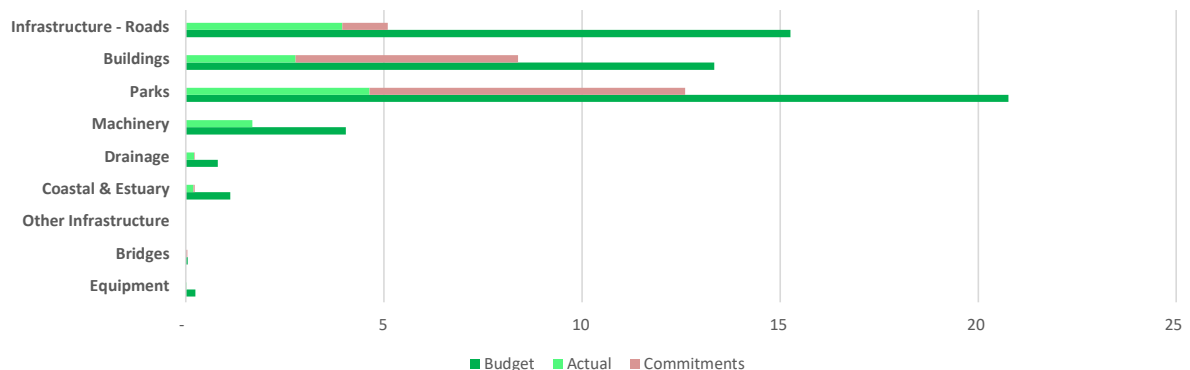
29.11% Grants received - Accrual Basis

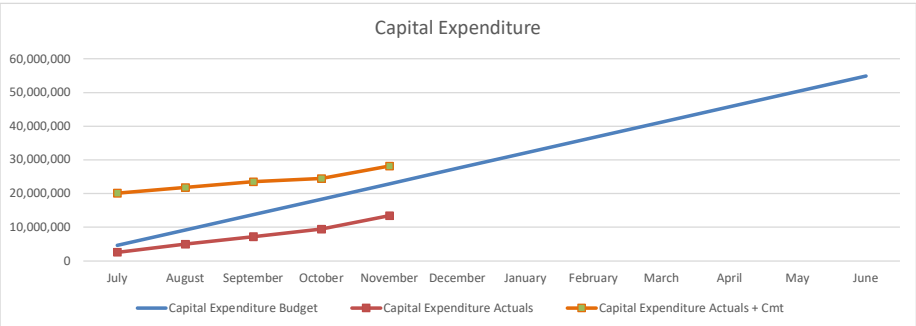
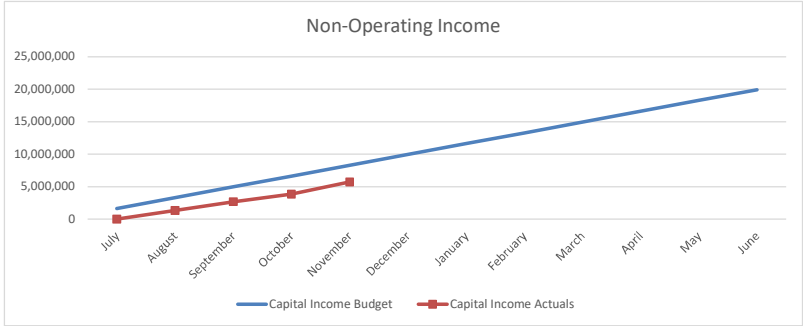
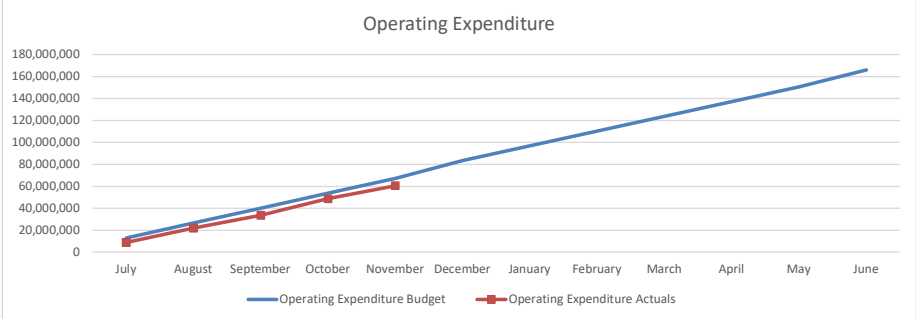
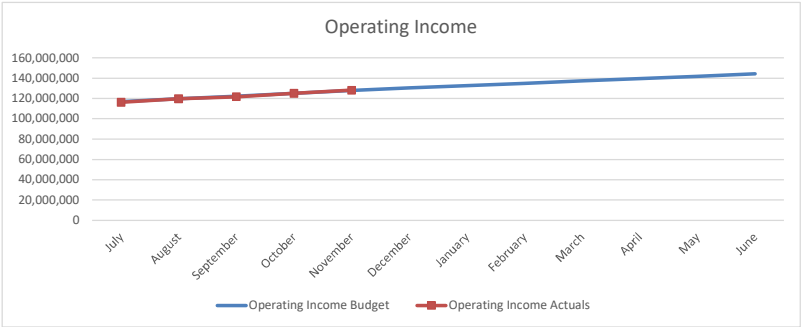
Tenders - November 2024

2 Tenders accepted/rejected during the month through CEO delegation

Year to Date Capital Actuals Compared to Annual Budget*

\$ Millions





CITY OF MANDURAH
MONTHLY FINANCIAL REPORT
For the Period Ended 30 November 2024

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**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

BY NATURE OR TYPE

	Ref Note	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)		600,000	600,000	754,197	154,197	25.70%	
Revenue from operating activities							
Rates		98,083,897	97,558,897	97,300,641	(258,256)	(0.26%)	
Operating grants, subsidies and contributions		6,644,043	2,767,018	1,936,793	(830,225)	(30.00%)	▼
Fees and charges		35,192,243	25,592,058	26,708,047	1,115,989	4.36%	
Interest earnings		4,301,430	1,792,262	1,976,433	184,171	10.28%	▲
Other revenue		79,170	32,987	95,142	62,155	188.42%	▲
Profit on disposal of assets		-	-	112,715	112,715	100.00%	▲
		144,300,783	127,743,222	128,129,771	386,549	0.30%	
Expenditure from operating activities							
Employee costs		(59,869,000)	(22,145,268)	(21,425,688)	719,580	3.25%	▲
Materials and contracts		(62,926,717)	(26,467,780)	(21,750,438)	4,717,342	17.82%	▲
Utility charges		(4,740,088)	(1,975,036)	(1,594,901)	380,135	19.25%	▲
Depreciation on non-current assets		(35,205,988)	(14,669,162)	(14,526,500)	142,662	0.97%	
Interest expenses		(1,122,702)	(467,792)	(556,590)	(88,798)	(18.98%)	▼
Insurance expenses		(1,476,656)	(615,273)	(570,113)	45,160	7.34%	
Other expenditure		-	-	(191.00)	(191)	100.00%	▼
Loss on disposal of assets	1(a) & 4	-	-	(160,526)	(160,526)	100.00%	▼
		(165,341,151)	(66,340,311)	(60,584,947)	5,755,364	8.68%	
Non-cash amounts excluded from operating activities	1(a)	35,443,133	14,767,972	15,004,116	236,144	1.60%	
Amount attributable to operating activities		14,402,765	76,170,883	82,548,940	6,378,057	(8.37%)	
Investing activities							
Non-operating grants, subsidies and contributions		19,627,425	8,178,094	5,709,737	(2,468,357)	(30.18%)	▼
Proceeds from disposal of assets	4	8,573,390	3,572,246	643,160	(2,929,085)	(82.00%)	▼
Payments for property, plant and equipment	6	(55,609,016)	(23,048,671)	(13,444,886)	9,603,785	41.67%	▲
Amount attributable to investing activities		(27,408,201)	(11,298,331)	(7,091,989)	4,206,342	37.23%	
Non-cash amounts excluded from investing activities	1(b)	(2,325,976)	(2,325,976)	(3,072,784)	(746,808)	32.11%	
Amount attributable to investing activities		(29,734,177)	(13,624,307)	(10,164,773)	3,459,535	25.39%	
Financing Activities							
Proceeds from new debentures	7	4,650,000	-	-	0	0.00%	
Unspent Loans Utilised		1,749,059	-	-	0	0.00%	
Repayment of debentures	7	(4,332,703)	(1,805,293)	(2,074,307)	(269,014)	(14.90%)	▼
Payment of lease liability		(576,642)	(240,267)	(169,369)	70,898	29.51%	▲
Proceeds from new interest earning liability		461,000	192,083	-	(192,083)	(100.00%)	▼
Principal elements of interest earning liability		(949,701)	(395,709)	(454,876)	(59,168)	(14.95%)	▼
Transfer from reserves	8	21,632,402	5,138,182	5,138,182	0	0.00%	
Transfer to reserves	8	(8,381,347)	(245,879)	(245,879)	0	0.00%	
Amount attributable to financing activities		14,252,068	2,643,118	2,193,751	(449,367)	17.00%	
Closing Funding Surplus / (Deficit)	1(d)	(479,344)	65,789,693	75,332,115	9,542,422	14.50%	

KEY INFORMATION

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

Refer to Note 13 for an explanation of the reasons for the variance.

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

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Local Government (Financial Management) Regulation 1996.

	Notes	Annual Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals		-	-	(112,715)
Movement in liabilities associated with restricted cash		237,145	98,810	257,977
Movement in employee benefit provisions (non-current)		-	-	171,828
Add: Loss on asset disposals	4	-	-	160,526
Add: Depreciation on assets		35,205,988	14,669,162	14,526,500
Total non-cash items excluded from operating activities		35,443,133	14,767,972	15,004,116

(b) Non-cash items excluded from investing activities

The following non-cash revenue and expenditure has been excluded from investing activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

Adjustments to investing activities				
Movement in non current liabilities for transfers to acquire or construct non-financial assets to be controlled by the entity				
Movement in current liabilities for transfers to acquire or construct non-financial assets to be controlled by the entity associated with restricted cash		(2,325,976)	(969,157)	(3,072,784)
Total non-cash amounts excluded from investing activities		(2,325,976)	(969,157)	(3,072,784)

(c) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with regulation 32 of the Local Government (Financial Management) Regulations 1996 to agree to the surplus/(deficit) after imposition of general rates.

		Actual Closing 30 Jun 2024	Budget Closing 30 Jun 2025	Year to Date 30 Nov 2024
Adjustments to net current assets				
Less: Reserves - restricted cash		(69,472,383)	(62,300,778)	(64,580,080)
Less: - Financial assets at amortised cost - self supporting loans	4	(10,000)	-	(39,520)
Less: Unspent loans		(2,109,715)	(2,124,066)	(2,109,715)
Less: Inventory		(445,000)	-	(445,000)
Less: Clearing accounts		-	-	33,765
Add: Borrowings	7	5,317,216	4,082,703	3,242,908
Add: Other liabilities		5,985,994	1,115,424	2,788,243
Add: Lease liability		254,514	1,731,395	126,056
Add: Provisions - employee		4,886,946	1,818,111	4,603,420
Add: Loan Facility offset		-	-	13,400,000
Total adjustments to net current assets		(55,592,428)	(55,677,212)	(42,979,922)

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

Current assets				
Cash and cash equivalents	2	74,477,069	84,294,753	95,923,120
Rates receivables	3	3,662,665	2,368,839	37,249,563
Receivables	3	7,036,523	2,025,523	8,195,585
Other current assets		10,737,748	1,690,059	4,398,617
Less: Current liabilities				
Payables		(17,971,322)	(12,037,496)	(11,457,884)
Borrowings	7	(5,317,216)	(4,082,703)	(3,242,908)
Interest earning liabilities		(920,018)	-	(465,141)
Unspent non-operating grant, subsidies and contributions liability		(5,065,976)	(7,823,334)	(2,251,170)
Lease liabilities		(254,514)	(1,731,395)	(126,056)
Provisions		(10,038,334)	(9,506,379)	(9,911,689)
Less: Total adjustments to net current assets	1(c)	(55,592,428)	(55,677,212)	(42,979,922)
Closing Funding Surplus / (Deficit)		754,197	(479,344)	75,332,115

CURRENT AND NON-CURRENT CLASSIFICATION

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

	Total Amount	Interest rate	Total Interest Earnings at Maturity Date	Institution	S&P rating	Deposit Date	Maturity Date	Term days
	\$	\$	\$	\$				
Cash on hand								
Westpac Municipal Bank Account (inc. Bonds Investments & Notice Savers)	19,854,216	Variable		Westpac	AA-	NA	NA	
	19,854,216							
Municipal Investments								
WBC TD 100	3,116,324	5.14%	77,457	Westpac	AA-	21/11/2024	21/05/2025	181
WBC TD 101	3,116,324	5.14%	77,457	Westpac	AA-	21/11/2024	21/05/2025	181
WBC TD 102	3,116,324	5.14%	77,457	Westpac	AA-	21/11/2024	21/05/2025	181
NAB TD 103	3,036,616	4.95%	36,616	NAB	AA-	13/09/2024	12/12/2024	90
NAB TD 104	3,048,822	4.95%	48,822	NAB	AA-	13/09/2024	11/01/2025	120
NAB TD 105	3,062,055	5.00%	62,055	NAB	AA-	19/09/2024	17/02/2025	151
WBC TD 106	3,037,921	5.07%	37,921	Westpac	AA-	19/09/2024	19/12/2024	91
WBC TD 107	3,038,338	5.07%	38,338	Westpac	AA-	26/09/2024	27/12/2024	92
NAB TD 108	3,049,315	5.00%	49,315	NAB	AA-	26/09/2024	24/01/2025	120
NAB TD 109	3,075,542	5.05%	75,542	NAB	AA-	3/10/2024	3/04/2025	182
WBC TD 110	3,038,338	5.07%	38,338	Westpac	AA-	3/10/2024	3/01/2025	92
WBC TD 111	3,038,338	5.07%	38,338	Westpac	AA-	10/10/2024	10/01/2025	92
WBC TD 112	3,038,338	5.07%	38,338	Westpac	AA-	10/10/2024	10/01/2025	92
NAB TD 113	3,075,542	5.05%	75,542	NAB	AA-	10/10/2024	10/04/2025	182
NAB TD 114	3,075,542	5.05%	75,542	NAB	AA-	10/10/2024	10/04/2025	182
	45,963,678							
Reserve Investments								
Muni 10 (reclassified)	31,616	3.50%	276	ANZ	AA-	1/10/2024	1/01/2025	92
Reserve 42 - 36-976-7906	3,368,289	5.10%	83,979	NAB	AA-	17/06/2024	17/12/2024	183
Reserve 44 - 70-586-3025	3,382,683	5.00%	68,108	NAB	AA-	24/09/2024	21/02/2025	150
Reserve 45 - 70-568-6989	3,377,828	5.00%	68,010	NAB	AA-	24/09/2024	21/02/2025	150
Reserve 47 - B33713404.106	4,517,427	4.84%	106,453	CBA	AA-	14/10/2024	14/04/2025	182
Reserve 48 - B33713404.106	6,754,239	4.84%	159,164	CBA	AA-	14/10/2024	14/04/2025	182
Reserve TD WBC 1 - 032-108 267862	3,599,871	5.15%	61,409	Westpac	AA-	18/10/2024	18/02/2025	123
Reserve TD WBC 2 - 032-108 267897	3,289,999	5.15%	56,123	Westpac	AA-	18/10/2024	18/02/2025	123
Reserve TD WBC 3 - 032-108 267926	3,289,999	5.15%	56,123	Westpac	AA-	18/10/2024	18/02/2025	123
	31,611,950							
Total Municipal and Reserve Funds	97,429,844		1,506,723.41					

Interest revenue

Investment Interest Accrued	602,348
Investment Interest Matured	861,900
Rates Interest	512,185
	1,976,433

Interest Earned

\$1,976,433

	Amount	Interest rate on loans	Interest Saved	YTD Interest Saved
Loan Offset Facility				
Westpac	13,400,000	6.18%	19,763	95,240

KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of twelve months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

Total Municipal Cash	Unrestricted
\$110.83 M	\$79.22 M

Rates Receivable	30-Jun-24	30-Nov-23	30 Nov 24
	\$		\$
Opening Arrears Previous Years	1,925,935	1,925,935	3,721,461
Rates levied	93,175,787	92,901,511	97,300,641
Less - Collections to date	(91,380,262)	(62,963,713)	(65,079,249)
Equals Current Outstanding	3,721,461	31,863,733	35,942,853
Net Rates Collectable	3,721,461	31,863,733	35,942,853
% Collected	96.1%	66.4%	64.4%

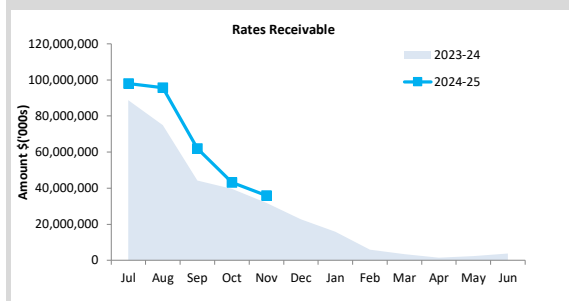
	30 Nov 23	30 Nov 24
- No. of Legal Proceedings Commenced for the financial year	0	0
- No. of properties > \$10,000 outstanding	112	138
- No. of properties between \$3,000 and \$10,000 outstanding	519	920
- Value of Rates Concession	49,775	49,247
- Estimated Value of Rates Exemptions	2,222,551	2,243,551

Receivables - General	30-Nov-23	Current	30 Days	60 Days	90+ Days	30 Nov 24
	\$	\$	\$	\$	\$	\$
Balance per Trial Balance						
Sundry receivable	115,055	1,672,749	108,278	29,372	273,397	2,083,796
Recreation Centres	167,318	46,242	1,977	1,646	34,998	84,863
Mandurah Ocean Marina	280,360	95,839	0	0	0	95,839
GST receivable	535,847	608,931	0	0	0	608,931
Allowance for impairment of receivables	(192,969)	0	0	0	(215,611)	(215,611)
Infringements	868,853	58,569	32,213	38,890	1,041,598	1,171,270
Total Receivables General Outstanding	1,774,464	2,482,331	142,468	69,908	1,134,382	3,829,089
Percentage		64.8%	3.7%	1.8%	29.6%	

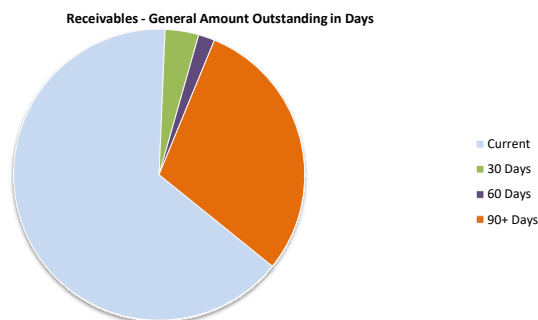
Other Receivables	30-Nov-23	Current	30 Days	60 Days	90+ Days	30 Nov 24
	\$	\$	\$	\$	\$	\$
Balance per Trial Balance						
Pensioners rates and ESL deferred	4,149,852	0	0	0	4,749,117	4,749,117
Other Receivables	1,013,228	0	0	0	1,307,610	1,307,610
Total Other Receivables Outstanding	5,163,080	0	0	0	6,056,727	6,056,727
Percentage		0%	0%	0%	100%	

KEY INFORMATION

Rates and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of rates and other receivables is reviewed on an ongoing basis. Other receivables that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



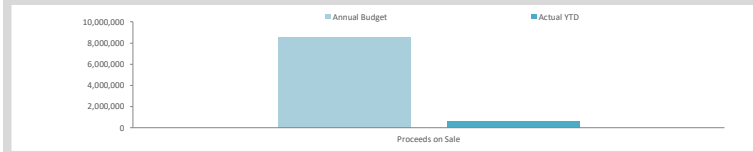
Collected	Rates Due
64.4%	\$35,942,853



Debtors Due
\$3,829,089
Over 30 Days
35%
Over 90 Days
30%

Asset	Asset ID	Asset Owner	Budget				YTD Actual			
			Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
			\$	\$	\$	\$	\$	\$	\$	\$
Land										
Land			7,715,000	7,715,000	0	0	0	0	0	0
Light Passenger Vehicles - Replacement										
MH9326A - TOYOTA RAV4 CV	C06818		0	0	0	0	14,285	18,896	4,611	0
Light Commercial Vehicles - Replacement										
MH2485B - FORD RANGER CC XL	U05419		0	0	0	0	19,415	25,941	6,526	0
MH0619B - FORD RANGER PU MK11	U07719		0	0	0	0	21,555	21,169	0	(386)
MH2014B - FORD RANGER PU XL	U08220		0	0	0	0	21,585	23,222	1,637	0
MH8958A - HOLDEN COLORADO LS	U04018		0	0	0	0	14,877	17,574	2,697	0
MH8305A - FORD RANGER PX	U04318		0	0	0	0	19,701	18,677	0	(1,024)
MH1575B - ISUZU D'MAX SX	U05119		0	0	0	0	15,219	21,542	6,322	0
MH7913A - FORD RANGER PU MK11	U07518		0	0	0	0	19,222	15,405	0	(3,817)
Trucks & Buses Replacements										
MTSUBISHI CANTER MH380Y	T017	Parks Central	26,320	26,320	0	0	0	0	0	0
HINO 917 MH058Y	T036	Parks North	29,606	29,606	0	0	0	0	0	0
ISUZU FVR 1000 MH954Y	T009	Civil Construction	65,907	65,907	0	0	0	0	0	0
HINO 1426 MH200W	T022	Civil Maintenance	36,504	36,504	0	0	0	0	0	0
HINO GH1728 MH637Y	T038	Civil Construction	68,383	68,383	0	0	0	0	0	0
TOYOTA HIACE MH381Z	T042	Youth Development	12,699	12,699	0	0	0	0	0	0
MTSUBISHI ROSA MH319W	T046	Place & Community	49,655	49,655	0	0	0	0	0	0
IGRM974 - JCB - BACKHOE LOADER	P62517		0	0	0	0	75,124	0	0	(75,124)
MH929Q - HINO-300-716-KEVREK-1000	T005		0	0	0	0	33,406	26,164	0	(7,243)
MH930Q - HINO-300-716-KEVREK-1500	T007		0	0	0	0	33,348	20,389	0	(12,959)
Trailers										
PARK BODY BOXTOP MH76936	V039	Parks Central	2,876	2,876	0	0	0	0	0	0
SOUTHWEST MOWING MH74395	V007	Parks Central	784	784	0	0	0	0	0	0
BARTCO VMS TRAILER	V102	City traffic	4,910	4,910	0	0	0	0	0	0
Parks & Mowers										
NEW HOLLAND 3050 TRACTOR MH761X	P602	Parks Assets	17,116	17,116	0	0	0	0	0	0
KUBOTA TRACTOR L5740 MH403Y	P603	Parks South	25,461	25,461	0	0	0	0	0	0
KUBOTA RTV UTILITY MH0708B	U10519	Parks South	5,010	5,010	0	0	0	0	0	0
KUBOTA RTV UTILITY MH0709B	U10619	Parks Assets	5,010	5,010	0	0	0	0	0	0
MH3272B - TORO - ZERO TURN 72	M01119		0	0	0	0	15,716	8,067	0	(7,649)
MH8762A KUBOTA-OUTFRONT MOWER 72	M02118		0	0	0	0	8,000	9,821	1,821	0
MH8762A KUBOTA-OUTFRONT MOWER 60	M03018		0	0	0	0	8,000	11,151	3,151	0
MH9813A KUBOTA-OUTFRONT MOWER 60	M03119		0	0	0	0	9,295	8,499	0	(796)
MH1957B - TORO - ZERO TURN 7210	M03219		0	0	0	0	20,300	7,185	0	(13,115)
MH8772A KUBOTA-OUTFRONT MOWER 72	M03618		0	0	0	0	8,000	6,744	0	(1,256)
Minor Equipment >\$5000										
Miscellaneous Equipment										
GENELITE GENERATOR PLG-CM550S	P63820	Recreation Services	91,287	91,287	0	0	0	0	0	0
COLUMBUS ARA66	P63218	Recreation Services	8,040	8,040	0	0	0	0	0	0
Carryovers - Light Passenger Vehicles										
MH9971A - SUBARU - XV	C00219		32,153	11,624	0	(20,529)	11,096	21,769	10,673	0
MH1502B - SUBARU - XV	C01420		0	0	0	0	11,752	16,396	4,644	0
MH7641A - HYUNDAI - SANTE FE	C01718		0	0	0	0	15,836	14,123	0	(1,713)
MH2651B - TOYOTA - COROLLA	C02320		0	0	0	0	12,840	18,951	6,111	0
MH1084B - TOYOTA - RAV4	C04419		0	0	0	0	12,078	20,487	8,409	0
MH1224B - KIA - SPORTAGE	C05619		0	0	0	0	12,118	14,578	2,460	0
MH1056B - HYUNDAI - TUSCON	C07919		0	0	0	0	12,335	12,305	0	(30)
MH0363B - SUBARU - XV	C08019		0	0	0	0	14,241	15,259	1,018	0
TOYOTA PRIUS-C	C07019		33,282	12,400	0	(20,882)	10,704	16,087	5,383	0
Carryovers - Light Commercial Vehicles										
MH2737B - FORD - RANGER	U03220		42,027	24,053	0	(17,974)	21,775	18,571	0	(3,204)
MH1075B - TOYOTA - HIACE	U03919		0	0	0	0	14,904	34,951	20,047	0
MH2301B - HOLDEN - COLORADO	U06919		0	0	0	0	17,815	22,298	4,483	0
MH2017B - FORD - RANGER	U07319		0	0	0	0	19,300	19,269	0	(31)
Carryovers - Trucks and Buses										
MH252U - Hino - T003 - MH252U-HINO - 917 300	T003		120,000	26,912	0	(93,088)	0	0	0	0
Hino - 917 3	T008		120,000	26,674	0	(93,326)	0	0	0	0
Hino - 917 3	T021		120,000	26,912	0	(93,088)	0	0	0	0
Hino - 300-917-KEVREK-1500	T024		140,000	25,804	0	(114,196)	0	0	0	0
Hino - 917 3	T033		120,000	26,674	0	(93,326)	0	0	0	0
MERCEDES SPRINTER	C00718		63,500	45,500	0	(18,000)	41,845	36,847	0	(4,998)
HINO - FG1628 5	T006		219,975	44,376	0	(175,600)	42,629	65,349	22,720	0
HINO-500-FG1628-HIAB-088	T026		301,045	48,954	0	(252,091)	0	0	0	0
NISSAN - PK16 28	T002		216,975	44,443	0	(172,533)	0	0	0	0
Carryovers - Parks and Mowers										
Kubota - OUTFRONT MOWER 72 F 369	M00219		46,350	7,500	0	(38,850)	18,870	7,185	0	(11,685)
Kubota - OUTFRONT MOWER 72 F 369	M03416		46,350	7,500	0	(38,850)	7,500	6,744	0	(756)
Kubota - OUTFRONT MOWER 60 F 369	M01619		45,530	7,500	0	(38,030)	18,580	6,303	0	(12,277)
Kubota - OUTFRONT MOWER 60 F 369	M01019		45,530	7,500	0	(38,030)	9,295	7,617	0	(1,678)
Kubota - OUTFRONT MOWER 72 F 369	M02419		46,350	7,500	0	(38,850)	8,411	7,626	0	(785)
KUBOTA - OUTFRONT MOWER 72 CAB	M01419		75,340	7,000	0	(68,340)	0	0	0	0
			9,998,975	8,573,390	0	(1,425,585)	690,973	643,160	112,715	(160,526)

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$8,573,390	\$643,160	8%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024

NOTE 5
TENDERS/QUOTES AWARDED FOR THE MONTH

CEO delegation – accepted/rejected tenders during the month
Awarded under Financial Authorisation \$250,000 and above

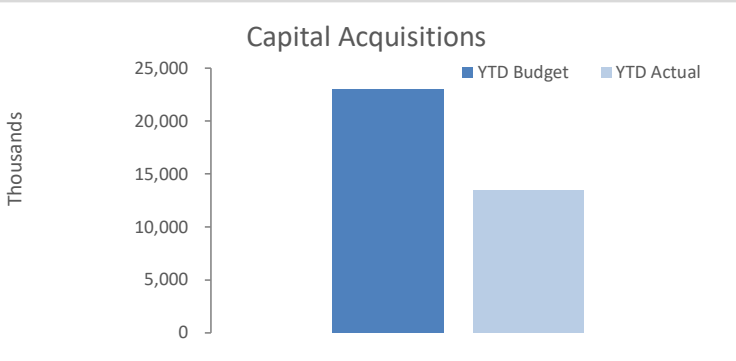
Tender code		Tender Description	Company Awarded to	Contract Term	Contract Amount
RFQ14-2024	Leasing Services - Library Self-Service Solution		CHG-Meridian Australia Pty Limited	Five (5) years with three (3) options to extend at the City’s discretion for an additional one (1) year each to a total possible term of eight (8) years	\$430,426
T12-2024	Provision of Gutter Cleaning Services		Declined all tenders	N/A	N/A

Capital Acquisitions	Adopted Budget	Annual Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Buildings	9,903,028	13,335,118	5,570,466	2,771,158	(2,799,308)
Equipment	200,500	239,666	105,094	9,166	(95,929)
Machinery	1,800,631	4,037,741	1,700,769	1,679,005	(21,764)
Infrastructure - Roads	10,659,968	15,257,616	6,326,864	3,954,554	(2,372,310)
Bridges	-	46,839	19,516	-	(19,516)
Parks	13,663,708	20,765,656	8,523,303	4,637,710	(3,885,593)
Drainage	675,720	806,594	336,081	203,032	(133,048)
Coastal & Estuary	946,500	1,119,788	466,578	190,261	(276,317)
Capital Expenditure Totals	37,850,055	55,609,016	23,048,671	13,444,886	(9,603,785)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
City of Mandurah Contribution	12,978,686	15,000,821	14,512,920	5,017,682	(9,495,238)
Capital grants and contributions	14,108,173	19,627,413	8,178,088	5,709,737	(2,468,351)
Borrowings	4,650,000	6,399,060	-	2,074,307	2,074,307
Other (Disposals & C/Fwd)	449,567	858,391	357,663	643,160	285,498
Cash Backed Reserves					
Asset Management Reserve	5,083,629	11,246,106	-	-	-
Sanitation Reserve	580,000	972,141	-	-	-
Plant Reserve	-	1,505,084	-	-	-
Capital Funding Total	37,850,055	55,609,016	23,048,671	13,444,886	(9,603,785)

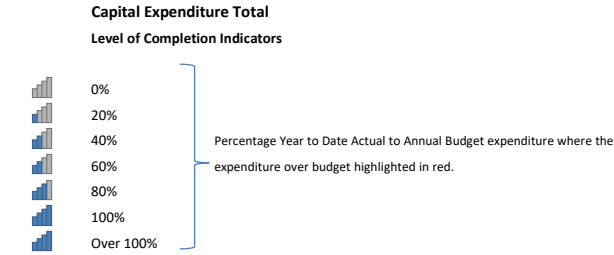
SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$55.61 M	\$13.44 M	24%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$19.63 M	\$5.71 M	29%



Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
Land							
Buildings							
750695	Waste Management Centre Upgrade Fire Fighting Infrastructure	375,000	529,929	220,804	27,129	502,800	Construction to commence Q4
750660	Waste Management Centre Tipping Shed	155,000	328,933	137,056	20,894	308,039	Construction to commence Q4
750761	Administration Centre Facade Renewal	250,000	281,922	117,468	31,922	250,000	Construction to commence Q3
750762	Administration Centre Refurbishment	50,000	0	0	0	0	Construction to commence Q3
750763	Asbestos Removal Program	30,000	31,298	13,041	1,298	30,000	Construction to commence Q4
750741	Avalon Foreshore Ablution Renewal	500,000	535,750	223,229	35,750	500,000	Construction to commence Q3
750764	Billy Dower Youth Centre Grandstand Stair Demolition	100,000	112,782	46,993	13,592	99,190	Construction to commence Q3
750765	EMCC Pottery Place Ceiling Renewal	60,000	0	25,000	0	0	Project completed in the 2023/2024 financial year
750643	Falcon Family Centre Upgrade	50,000	37,131	28,400	18,159	18,972	Construction to commence Q3
750766	Falcon Pavilion Storage Upgrade	20,000	38,159	15,900	18,159	20,000	Construction to commence Q4
750767	Mandurah Seniors Dining Kitchen Separation Wall New	30,000	37,058	15,441	7,058	30,000	Construction to commence Q4
750768	Merlin Street Reserve Shed Demolition	30,000	31,316	13,048	1,316	30,000	Construction to commence Q2
750769	MPAC Access and Operational Safety Upgrades	240,000	275,768	114,903	35,768	240,000	Construction to commence Q3
750770	MPAC Entry Door Renewal	25,000	32,849	13,687	7,849	25,000	Design Only
750771	MPAC Fire Detection and Protection System Upgrade	350,000	401,153	167,147	51,153	350,000	Construction to commence Q3
750772	MPAC Roof & External Cladding Renewal	150,000	324,278	135,116	123,994	200,284	Design Only
750773	Rushton Park Kiosk Lower Level Tiling Repairs	50,000	62,800	26,167	12,800	50,000	Construction to commence Q3
750774	Thomson Street Pavillion Office Upgrades	25,000	26,316	10,965	1,316	25,000	Construction to commence Q3
750733	Cinema HVAC Renewal	1,300,000	1,331,922	554,968	171,291	1,160,632	Construction 40% complete
750732	Dawesville Community Centre	5,307,198	7,747,310	3,228,046	1,996,994	5,750,316	Refer to Financial Report, Key Capital Projects table
750775	Sporting Reserve Changerooms Enhancements	100,000	100,193	41,747	193	100,000	Design Only
750687	LED Buildings Plan	57,500	64,558	26,899	7,058	57,500	Construction to Commence Q3
750776	Minor City Maintenance Capital Renewals	98,330	99,646	41,519	21,336	78,310	Ongoing Program
750736	Operations Centre Redevelopment	200,000	264,300	110,125	64,300	200,000	Design Only
750753	Facilities Switchboard Renewal Program	50,000	51,316	21,382	1,316	50,000	Construction to commence Q4
750689	Works & Services Building Refurb	300,000	380,000	128,738	37,779	342,222	Design Only
750712	Refurbishment of Billy Dower Youth Centre	0	12,000	5,000	11,602	398	Completed
750754	Administration Centre Refurbishment	0	133,077	55,449	47,252	85,825	Design Only
750681	MARC Roof Repairs	0	22,060	9,192	1,995	20,065	Completed
750756	23-24 MPAC HVAC Renewal (Design)	0	31,290	13,038	1,883	29,408	Design Only
750782	CASM Front Counter	0	10,000	10,000	0	10,000	Construction to commence Q2
750735	23-24 MPAC Minor Renewal & Upgrade Works	0	0	0	0	0	Ongoing Program

Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
Bridges							
	880012 Lakelands-Madora Bay Pedestrian Bridge	0	46,839	19,516	0	46,839	Design Only
Parks							
	700478 Meadow Springs Golf Course Fence	0	68,178	20,074	1,588	66,590	Construction 20% complete
	700577 Merlin Street Reserve Activation Plan	0	759,802	316,584	39,802	720,000	Construction to commence Q2
	700589 23-24 FR Rushton Park - Tennis Centre	0	90,000	37,500	0	90,000	Construction to commence Q2
	700619 Dawesville SE Foreshore	1,023,685	1,964,784	818,660	63,110	1,901,673	Refer to Financial Report, Key Capital Projects table
	700582 Bin Enclosure Renewals	50,000	53,431	22,263	3,431	50,000	Construction to commence Q3
	700626 Lavender Gardens BMX Pump Track Renewal	138,849	154,030	64,179	15,180	138,849	Construction to commence Q3
	700627 Roy Tuckey Reserve BMX Pump Track Renewal	10,000	17,242	7,184	7,242	10,000	Design Only
	700628 Boardwalk and Beach Access Renewal Program	667,000	726,410	302,671	59,410	667,000	Construction 35% complete
	700629 Eastern Foreshore Boardwalk Renewal	200,000	270,377	112,657	83,309	187,068	Design Only
	700586 Warrungup Spring Reserve Boardwalk Renewal	650,000	717,676	299,032	75,576	642,100	Construction to commence Q3
	930044 CSRRF Small Grants Program	150,000	105,453	43,939	193	105,260	Contribution Only
	700575 Coodanup Foreshore Park Upgrade	862,178	1,230,364	512,652	138,943	1,091,421	Refer to Financial Report, Key Capital Projects table
	700630 Hexham Close and Bells Block Natural Areas Fencing Renewal	54,178	55,956	23,315	10,804	45,153	Construction complete. Finances to be finalised
	700631 Mandurah to Madora Bay Coastal Fencing Renewal	90,678	92,711	38,629	7,754	84,957	Construction 90% complete
	700632 Minor Fencing Renewal Program	115,014	118,062	49,193	65,646	52,416	Construction complete. Finances to be finalised
	930045 Major Public Artworks Major Public Artworks	90,000	90,193	37,693	80,203	9,990	Ongoing Program 2024/25
	700633 MARC Outdoor Shade Structures New	75,000	75,193	31,331	193	75,000	Construction to commence Q3
	700634 MARC Double Sided Digital Sign Renewal	140,000	156,779	65,325	16,779	140,000	Construction to commence Q2
	700583 North Mandurah Irrigation Water Supply	165,000	350,428	146,012	54,805	295,623	Construction to commence Q2
	700635 Norwich Reserve Upgrade	10,000	17,181	7,159	7,181	10,000	Design Only
	700613 Parks and Reserves Signage New Program	40,000	45,908	19,129	19,244	26,665	Construction to commence Q2
	700593 Irrigation Renewal Program	43,521	0	0	0	0	Construction 90% complete
	700636 Parks Furniture Renewal Program	159,925	189,334	78,889	30,435	158,899	Construction to commence Q3
	700637 Shade Structures Renewal Program	108,171	113,825	47,427	5,698	108,127	Construction 20% complete
	700638 Synthetic Turf Cricket Wicket Renewal Program	59,178	62,226	25,928	44,044	18,183	Construction 90% complete
	700640 Playground Renewal Program	355,342	393,961	164,150	38,618	355,342	Construction to commence Q3
	700614 Reserve Meter Renewal Program	50,000	53,048	22,103	3,048	50,000	Construction to commence Q3
	700623 Thomson Street Netball Courts Repairs	200,000	201,460	83,942	1,460	200,000	Construction to commence Q2
	700641 Peter Street Reserve Shade Sails New	40,000	44,066	18,361	4,066	40,000	Construction 90% complete
	700642 Signage Renewal Program	40,000	46,224	19,260	17,095	29,128	Construction to commence Q2
	700643 Playground Rubber Softfall Renewal Program	54,342	62,154	25,897	55,369	6,785	Construction 20% complete
	700625 EV Charging Stations	0	175,000	72,917	21,011	153,989	Construction complete. Finances to be finalised
	700599 23-24 PR Rushton Park	0	65,668	27,362	2,299	63,369	Construction complete. Finances to be finalised
	700514 Bortolo Fire Track Water Infrastructure	0	41,681	17,367	0	41,681	Construction 10% complete
	700580 23-24 Blythwood Reserve	0	3,375	1,406	5,062	(1,687)	Construction complete. Finances to be finalised
	700581 23-24 Wilderness Reserve	0	3,531	1,471	3,531	0	Completed
	700646 23-24 Dawesville Foreshore Reserve Bollards	0	25,000	10,417	0	25,000	Construction to commence Q2
	700648 City Admin Irrigation Renewal	0	155,299	64,708	4,814	150,485	Construction to commence Q3
	700649 MBRC - Upgrade Indoor C Bowling Green Surface - CSRRF	0	44,740	18,642	0	44,740	Construction to commence Q3
	700650 Lakes Lawn Cemetary Recovery	0	250,000	0	0	250,000	Design Only
	700651 Madora Bay Oval Fencing	0	40,000	0	0	40,000	Design Only
Roads							
	501131 Dawesville Channel SE Foreshore Upgrade	0	0	0	0	0	Refer to Financial Report, Key Capital Projects table
	501129 Trails Project	350,000	434,981	181,242	9,112	425,869	Ongoing project
	500016 Smart Street Mall Upgrade	0	0	0	0	0	Refer to Financial Report, Key Capital Projects table
	501193 23-24 TM Clarice St	0	217,037	90,432	0	217,037	Construction to commence Q4

Level of completion indicator, please see table at the end of this note for further detail.

	Account Description	Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
	501194 23-24 TM Mandurah Tce/Adonis Rd	0	143,499	29,316	0	143,499	Construction to commence Q4
	501196 23-24 TM Wanjeep St	0	391,546	163,144	0	391,546	Construction to commence Q4
	501199 23-24 RR Guillardon Tce/Karringa Rd	0	405,720	169,050	222,694	183,026	Construction complete. Finances to be finalised
	501235 23-24 RC Peel Street Stage 4	0	2,665,909	1,110,795	1,239,553	1,426,356	Refer to Financial Report, Key Capital Projects table
	501239 23-24 SP Guillardon Tce/Karinga Rd	0	22,000	9,167	0	22,000	Completed
	501258 23-24 Tims Thicket Waste Facility - Upgrade CCTV	0	11,100	4,625	10,509	591	Completed
	501260 Mewburn Centre Carpark Upgrade	17,000	42,794	17,831	25,794	17,000	Design Only
	501192 Falcon Coastal Shared Path	60,000	86,273	35,947	26,273	60,000	Design Only
	501263 Lake Valley Drive and Badgerup Avenue Blackspot	15,000	42,498	17,708	27,498	15,000	Design Only
	501264 Lakes Road - Murdoch Drive Blackspot	15,000	43,133	17,972	31,842	11,291	Design Only
	501265 Lynda Street and Baroy Street Blackspot	20,000	38,555	16,064	18,555	20,000	Design Only
	501266 Mercedes Avenue Blackspot	18,000	43,955	18,314	25,955	18,000	Design Only
	501267 Wanjeep Street Blackspot	15,000	40,955	17,064	25,955	15,000	Design Only
	501268 Yindana Blvd and Lake Valley Drive Blackspot	15,000	41,272	17,197	26,272	15,000	Design Only
	501269 Merlin Activation Plan	350,000	0	0	0	0	Construction to commence Q2
	501296 Caddadup Reserve Lookout Renewal	34,955	48,487	20,203	13,532	34,955	Construction to commence Q3
	501272 Tarragon Way Road Renewal	496,262	502,303	209,293	6,041	496,262	Construction to commence Q3
	501273 Banyon Close Road Resurface	67,000	72,023	30,010	101,802	(29,779)	Construction complete. Finances to be finalised
	501274 Bolton Street Road Resurface	67,000	72,023	30,010	14,564	57,460	Construction 20% complete
	501217 Everlasting Retreat Road Resurface	235,000	240,023	100,010	191,285	48,738	Construction complete. Finances to be finalised
	501275 Gamol Place Road Resurface	138,000	143,023	59,593	87,575	55,448	Construction complete. Finances to be finalised
	501276 Haze Road Road Resurface	117,000	122,023	50,843	102,596	19,428	Construction complete. Finances to be finalised
	501277 Hennessey Place Road Resurface	234,000	239,023	99,593	5,783	233,240	Construction to commence Q3
	501220 Hibiscuss Rise Road Resurface	52,000	57,023	23,760	37,749	19,274	Construction complete. Finances to be finalised
	501223 Maria Place Road Resurface	120,000	125,023	52,093	7,826	117,198	Construction to commence Q4
	501278 Misty Meander Road Resurface	295,000	300,023	125,010	5,863	294,160	Construction to commence Q3
	501279 Moat Street Road Resurface	45,000	50,023	20,843	41,416	8,607	Construction complete. Finances to be finalised
	501280 Monang Street Road Resurface	84,000	89,023	37,093	29,359	59,664	Construction complete. Finances to be finalised
	501281 Olive Road Road Resurface	250,000	255,023	106,260	32,608	222,415	Construction to commence Q3
	501282 Ormsby Terrace Road Resurface	130,000	135,023	56,260	85,748	49,275	Construction complete. Finances to be finalised
	501201 Quarry Way Road Resurface	251,000	255,097	106,291	4,857	250,240	Construction to commence Q3
	501226 Rakoa Street Road Resurface	182,000	186,097	77,541	180,518	5,580	Construction complete. Finances to be finalised
	501283 Renison Drive Road Resurface	135,000	140,023	58,343	12,669	127,354	Construction to commence Q3
	501227 Rouse Rd Road Resurface	160,000	165,023	68,760	5,863	159,160	Construction to commence Q3
	501284 Soldiers Cove Terrace Resurface	90,000	95,023	39,593	40,691	54,332	Construction 20% complete
	600014 Spinaway Parade Road Resurface	30,000	34,097	14,207	24,327	9,771	Construction complete. Finances to be finalised
	501285 Stirling Grove Road Resurface	70,000	75,023	31,260	5,623	69,400	Construction to commence Q3
	501233 Thomson St Road Resurface	273,000	278,023	115,843	6,023	272,000	Construction to commence Q3
	501286 Touchstone Drive Road Resurface	670,000	675,889	281,620	157,404	518,485	Construction 20% complete
	501287 Wattle Bird Way Road Resurface	340,000	345,191	143,830	6,111	339,080	Construction to commence Q3
	501288 Yukon Close Road Resurface	50,000	55,023	22,926	7,870	47,154	Construction to commence Q3
	501289 Pinjarra Road Upgrade Stage 5	1,485,646	0	0	0	0	Refer to Financial Report, Key Capital Projects table
	501290 Pinjarra Road Upgrade Stage 6	1,485,646	0	0	0	0	Refer to Financial Report, Key Capital Projects table
	501291 Pinjarra Road	90,000	3,167,702	1,319,876	566,370	2,601,331	Refer to Financial Report, Key Capital Projects table
	501292 New Street Furniture and Minor Works	50,000	55,049	22,937	5,049	50,000	Construction to Commence Q2
	501293 Shared Path Renewal Program	703,505	725,908	302,461	37,855	688,053	Construction to commence Q3
	501241 New Street Lighting Program	75,000	79,715	33,215	6,412	73,303	Ongoing Program
	501249 23-24 SP Caspar Road	100,000	251,601	104,834	231,425	20,176	Construction complete. Finances to be finalised
	501294 Decorative Streetlighting Renewal Project Design	250,000	279,128	116,303	29,128	250,000	Design Only
	501248 Sutton Farm Carpark City Contribution	770,000	772,863	322,026	2,863	770,000	Contribution Only
	501175 Traffic Management Minor Works	148,953	161,801	67,417	12,848	148,953	Construction to commence Q3

Level of completion indicator, please see table at the end of this note for further detail.

Account Description			Adopted Budget	Annual Budget	YTD Budget	YTD Actual	Remaining Unspent Funds	Comment
	501295	Western Foreshore Skatepark Carpark New	10,000	59,157	24,649	49,157	10,000	Design Only
	700516	Yalgorup National Park	1,635,646	2,052,804	855,335	51,006	2,001,799	Refer to Financial Report, Key Capital Projects table
	501197	23-24 TM White Hill Road	0	112,562	46,901	65,697	46,865	Construction 80% complete
	501113	SP Halls Head PSP	0	154,382	64,326	29,907	124,475	Construction to commence Q2
	501242	23-24 SL Street Lighting Renewal Program	0	10,884	4,535	11,096	(212)	Completed
	501240	23-24 Signage Renewal Program	0	1,034	431	1,034	(0)	Completed
<u>Drainage</u>								
	600195	DR Hopetoun Bend Drainage Upgrade	0	62,150	25,896	56,959	5,191	Construction complete. Finances to be finalised
	600199	Drainage Minor Works	49,402	58,886	24,536	25,728	33,158	Construction 50% complete
	600200	Harvey View Drive Drainage Upgrade	124,103	132,043	55,018	97,971	34,073	Construction 80% complete
	600198	Mary Street Drainage Renewal	353,113	359,509	149,796	6,397	353,113	Construction to commence Q3
	600201	Oversby Street Drainage Upgrade	149,103	155,500	64,792	8,797	146,703	Construction to commence Q3
	600192	DR Cervantes Drive	0	28,005	11,669	7,181	20,824	Construction to commence Q4
	600189	DR 130 Mandurah Terrace	0	10,500	4,375	0	10,500	Construction to commence Q4
<u>Coastal & Estuary</u>								
	911011	Sutton Farm Public Jetty New	364,000	364,116	151,715	116	364,000	Contribution Only
	911006	Administration Bay Entrance Seawall Renewal	107,000	80,290	52,204	18,290	62,000	Construction to commence Q2
	911007	Donnelly Gardens Seawall Repair	215,000	277,650	115,687	65,215	212,435	Construction to commence Q3
	911008	Mandurah Quay Seawall Repair	150,000	215,848	89,937	80,257	135,591	Design Only
	911009	Novara Foreshore Boat Ramp Apron Renewal	55,000	68,200	28,417	13,200	55,000	Construction to commence Q3
	911010	Novara Foreshore Erosion Protection	55,500	113,683	28,618	13,183	100,500	Construction to commence Q2
<u>Equipment</u>								
	930043	Christmas Decorations Program	150,000	150,193	62,581	193	150,000	Ongoing Program 2024/25
	820195	Furniture & Equipment	50,500	89,472	42,514	8,972	80,500	Ongoing Program 2024/25
<u>Plant & Machinery</u>								
	770001	Replacement Light Passenger Vehicles	0	65,434	27,264	69,144	(3,710)	Ongoing Program 2024/25
	770002	Replacement Light Commercial Vehicles	0	42,026	17,511	42,027	(1)	Ongoing Program 2024/25
	770006	Trucks and Buses	1,099,631	2,552,072	1,081,414	1,069,744	1,482,328	Ongoing Program 2024/25
	770009	Parks and Mowers	168,800	719,365	299,803	233,743	485,622	Ongoing Program 2024/25
	770010	New - Heavy Vehicles Plant and Equipment	0	0	0	0	0	Ongoing Program 2024/25
	770020	Tim's Thicket Weighbridge	0	92,702	38,626	92,775	(73)	Completed
	770011	Miscellaneous Equipment	293,000	293,143	122,226	143	293,000	Ongoing Program 2024/25
	770007	Trailers	80,200	80,316	33,533	116	80,200	Ongoing Program 2024/25
	770012	New - Vehicle and Small Plant Program	159,000	192,683	80,392	171,313	21,370	Ongoing Program 2024/25
<u>Other Infrastructure</u>								
	700053	Lakelands DOS Sports Specific Infrastructure	0	108,293	45,122	106,072	2,221	Completed
	700055	Waterfront Project	0	9,473,807	3,947,420	3,493,686	5,980,122	Refer to Financial Report, Key Capital Projects table
	700056	Western Foreshore Recreation Precinct	0	0	0	0	0	Refer to Financial Report, Key Capital Projects table
	700576	Eastern Foreshore North and Central Waterfront Project	6,386,000	0	0	0	0	Refer to Financial Report, Key Capital Projects table
Grand Total			37,850,056	55,609,016	23,048,671	13,444,886	42,164,129	

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024

OPERATING ACTIVITIES
NOTE 8
CASH RESERVES

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Building	1,543,544	0	0	7,715,000	0	0	0	9,258,544	1,543,544
Parking	505,194	0	0	0	0	0	0	505,194	505,194
Asset Management	29,005,913	0	0	0	0	(11,857,096)	0	17,148,817	29,005,913
Cultural Centre	493	0	0	0	0	0	0	493	493
Sustainability	283,127	0	0	0	0	0	0	283,127	283,127
Waste Facilities Reserve Fund	9,608,503	0	0	0	0	(3,421,777)	0	6,186,726	9,608,503
Interest Free Loans	237,124	0	0	0	0	0	0	237,124	237,124
CLAG	32,425	0	0	0	0	0	0	32,425	32,425
Mandurah Ocean Marina	186,780	0	0	0	0	0	0	186,780	186,780
Waterways	574,299	0	0	0	0	0	0	574,299	574,299
Port Mandurah Canals Stage 2 Maintenance	97,707	0	0	0	0	0	0	97,707	97,707
Mariners Cove Canals	89,024	0	0	0	0	0	0	89,024	89,024
Port Bouvard Canal Maintenance Contributions	280,206	0	0	0	0	0	0	280,206	280,206
Unspent Grants & Contributions	9,070,982	0	0	0	0	(2,404,749)	(2,404,749)	6,666,233	6,666,233
Long Service Leave	3,528,937	0	0	420,468	0	(1,160,498)	0	2,788,907	3,528,937
Bushland and Environmental Protection	1,582,033	0	0	0	0	0	0	1,582,033	1,582,033
Coastal Storm Contingency	271,249	0	0	0	0	0	0	271,249	271,249
Digital Futures	59,672	0	0	0	0	0	0	59,672	59,672
Decked Carparking	1,058,391	0	0	0	0	0	0	1,058,391	1,058,391
Specified Area Rates - Waterside Canals	116,583	0	0	0	0	(2,942)	(2,942)	113,641	113,641
Specified Area Rates - Port Mandurah Canals	140,024	0	0	64,900	64,900	(1,860)	(1,860)	203,064	203,064
Specified Area Rates - Mandurah Quay Canals	272,821	0	0	26,861	26,861	0	0	299,682	299,682
Specified Area Rates - Mandurah Ocean Marina	943,219	0	0	149,147	149,147	0	0	1,092,366	1,092,366
Specified Area Rate - Port Bouvard Canals	154,751	0	0	4,118	4,118	0	0	158,869	158,869
Specified Area Rate - Mariners Cove	9,825	0	0	0	0	0	0	9,825	9,825
Specified Area Rate - Eastport	53,609	0	0	853	853	0	0	54,462	54,462
Sportclubs Maintenance Levy	372,780	0	0	0	0	0	0	372,780	372,780
City Centre Land Acquisition Reserve	1,081,825	0	0	0	0	0	0	1,081,825	1,081,825
Lakelands Community Infrastructure Reserve	1,156,506	0	0	0	0	0	0	1,156,506	1,156,506
Plant Reserve	1,975,087	0	0	0	0	(1,505,084)	(1,505,084)	470,003	470,003
Workers Compensation Reserve	314,546	0	0	0	0	0	0	314,546	314,546
Restricted Cash Reserve	2,975,709	0	0	0	0	(1,223,547)	(1,223,547)	1,752,162	1,752,162
Transform Mandurah Funding Program Reserve	952,303	0	0	0	0	0	0	952,303	952,303
Community Safety	524,672	0	0	0	0	(54,848)	0	469,824	524,672
Public Art Reserve	412,520	0	0	0	0	0	0	412,520	412,520
	69,472,383	0	0	8,381,347	245,879	(21,632,402)	(5,138,182)	56,221,328	64,580,080

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

**FINANCING ACTIVITIES
NOTE 7
BORROWINGS**

Repayments - Borrowings

Information on Borrowings Particulars	1 July 2024	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Law, order, public safety									
Bortolo Fire Track Water Infrastructure	37,191	-	-	2,016	685	35,175	38,651	224	1,764
Community amenities									
Compactor Waste Trailers and Dolly [336]	4,515	-	-	4,515	-	0	-	-	0
Waste Water Reuse [349]	57,020	-	-	9,319	18,053	47,700	42,504	1,356	2,845
Halls Head Ablution Block [350]	38,058	-	-	6,210	12,027	31,848	28,387	905	1,898
Halls Head Recycled Water 2019/20	132,570	-	-	7,500	10,431	125,070	126,015	3,294	5,726
Ablutions 2020/21	-	-	-	-	-	0	-	-	-
Ablutions 2021/22	203,103	-	-	12,512	29,885	190,590	169,088	1,635	1,388
Recreation and culture									
Rushton Park Redevelopment [318(ii)]	-0	-	-	-	-	-0	(0)	0	0
Meadow Springs Recreation Facility [318(iii)]	-0	-	-	-	-	-0	(0)	0	0
Mandurah Football & Sporting Club [324]	-0	-	-	-	-	-0	-	0	0
Mandurah Rugby Club [325]	-0	-	-	-	-	-0	-	0	0
Halls Head Bowling Club upgrade [331]	169,574	-	-	17,866	26,369	151,708	149,379	1,770	7,646
Parks - Falcon Bay Reserve [333(i)]	-0	-	-	-	-	-0	-	0	0
MARC Redevelopment [338]	102,920	-	-	69,391	112,912	33,529	0	1,984	4,823
MARC Redevelopment Stage 1 [340]	179,255	-	-	38,016	70,416	141,239	116,348	1,786	9,144
MARC Redevelopment Stage 2 [341]	392,054	-	-	94,590	178,583	297,463	239,807	3,030	20,944
Eastern Foreshore Wall [344]	273,833	-	-	60,444	113,550	213,389	178,274	2,766	14,345
MARC Stage 2 [345]	412,420	-	-	88,501	161,425	323,919	277,756	2,434	21,363
Falcon Bay Seawall [351]	95,681	-	-	16,771	30,140	78,909	71,479	1,074	4,771
MARC Solar Plan [353]	95,664	-	-	9,876	14,800	85,788	83,959	1,153	4,296
Novara Foreshore Development [355]	186,152	-	-	21,515	39,545	164,637	148,505	982	5,198
Falcon Bay Foreshore Upgrades [356]	191,235	-	-	21,920	30,592	169,316	165,876	617	8,579
Mandjar Square Development [358]	233,241	-	-	26,416	40,867	206,825	198,908	929	9,098
Lakelands DOS [360]	1,120,403	-	-	135,580	205,103	984,823	977,492	4,610	49,387
Mandjar Square Stage 3 and 4	291,739	-	-	20,066	31,005	271,672	266,434	7,208	12,686
Falcon Seawall	545,397	-	-	48,808	58,787	496,589	503,257	2,727	23,969
Novara Foreshore Stage 3	117,823	-	-	8,098	22,671	109,724	87,249	2,911	5,061
Smart Street Mall Upgrade 2019/20	293,040	-	-	18,530	54,724	274,510	240,706	7,257	2,622
Falcon Bay Foreshore Stage 3 of 4	187,265	-	-	11,470	34,446	175,795	150,122	4,643	1,461
Mandjar Square Final Stage	188,384	-	-	11,456	32,386	176,929	154,229	4,671	2,246
Falcon Skate Park Upgrade	76,034	-	-	4,435	6,475	71,599	73,174	1,887	3,233
Westbury Way North side POS Stage 3	132,586	-	-	7,491	10,411	125,096	126,069	3,294	5,726
Eastern/ Western Foreshore 2020/21	792,747	-	-	58,002	133,183	734,745	646,385	2,322	3,854
Smart Street Mall 2020/21	799,967	-	-	56,487	130,320	743,480	644,793	3,234	4,319
Novara Foreshore Stage 4	76,766	-	-	3,622	6,426	73,144	71,699	1,916	2,518
Bortolo Reserve - Shared Use Parking and Fire Track Facility	217,117	-	-	14,555	35,624	202,562	177,140	1,830	1,233
Falcon Bay Upgrade - Stage 4 of 5	202,305	-	-	14,223	32,367	188,082	166,746	748	1,240
Enclosed Dog Park	15,822	-	-	723	861	15,099	15,343	395	672
South Harbour Paving Upgrade Stage 2	38,913	-	-	1,798	2,494	37,115	37,299	972	1,530
Falcon Skate Park Upgrade 2020/21	58,055	-	-	2,711	3,621	55,345	55,835	1,449	2,347
Eastern/ Western Foreshore 2021/22	1,218,066	-	-	82,090	186,611	1,135,976	1,004,577	3,169	6,016
Smart Street Mall 2021/22	502,703	-	-	33,199	75,913	469,504	416,298	1,953	2,858
Enclosed Dog Park 2021/22	147,130	-	-	8,808	21,262	138,322	123,204	1,414	1,121
Novara Foreshore Stage 4 2021/22	186,217	-	-	11,739	27,195	174,478	155,655	1,168	1,308
Falcon Bay Upgrade - Stage 4 of 5 2021/22	58,893	-	-	3,787	7,802	55,106	50,584	301	708
Parks and Reserves Upgrades 2021/22	395,567	-	-	25,979	59,391	369,587	328,001	1,646	2,343
Mandurah Library Re Roofing Project	94,194	-	-	5,266	13,630	88,928	79,004	1,278	709
Falcon Reserve Activation Plan Stage 3	348,823	-	-	20,809	49,565	328,014	301,080	1,581	1,568
Pleasant Grove Foreshore	51,623	-	-	2,952	6,162	48,670	46,708	353	914
Kangaroo Paw Park	268,553	-	-	16,502	37,287	252,052	232,997	703	1,506
Falcon Bay Stage 5 of 5	126,597	-	-	7,301	17,734	119,295	109,609	814	655
2022/23 South Harbour Upgrades	89,027	-	-	4,589	12,435	84,438	77,183	1,121	477
Upgrade of Playing Surface Peelwood Parade	-	-	-	-	-	0	-	-	0
Bruce Cresswell Reserve	171,169	-	-	10,269	23,914	160,900	148,275	701	908
Seascapes Boardwalk	174,495	-	-	10,402	24,616	164,093	150,873	793	9,118
Mandurah Community Museum Roof and Gutters	113,391	-	-	6,833	16,077	106,558	97,914	447	524
Stage 2 of Upgrades to Peelwood Reserve	-	-	-	-	-	0	-	-	0
Smart Street Mall Upgrade	51,356	-	-	2,945	6,951	48,412	44,846	345	355
Eastern Foreshore South Precinct	-	-	-	-	-	0	-	-	0
Western Foreshore Recreation Precinct	-	-	-	-	-	0	-	-	0
2022/23 Parks and Reserves Upgrades	340,175	-	-	20,489	48,206	319,686	293,794	1,341	1,574
Parks & Reserves Program	3,440,409	-	1,080,000	106,117	366,102	3,334,292	4,163,395	81,713	84,716
Transport									
						0	-		0

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

**FINANCING ACTIVITIES
NOTE 7
BORROWINGS**

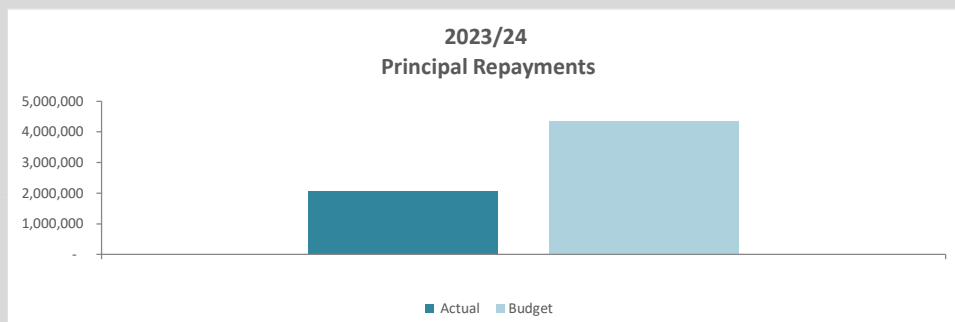
Repayments - Borrowings

Information on Borrowings Particulars	1 July 2024	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Drainage [318(iv)]	-0	-	-	-	-	-0	-	0	0
Road Construction [318(v)]	-0	-	-	-	-	-0	-	0	0
Road Construction [333(ii)]	-0	-	-	-	-	-0	-	0	0
New Pedestrian Bridge Construction [335]	3,026	-	-	3,026	-	0	-	13	0
New Road Construction [339]	89,978	-	-	48,960	97,843	41,018	(0)	1,880	4,373
New Road Construction [342]	219,081	-	-	48,238	88,802	170,843	142,653	1,502	11,356
WMC Tims Thicket [343]	37,154	-	-	7,205	14,266	29,949	23,581	871	1,854
Road Construction [346]	149,996	-	-	26,943	47,540	123,053	111,781	1,162	7,487
MARC Carpark [347]	113,993	-	-	19,842	36,109	94,151	84,969	1,508	5,689
MPAC Forecourt [348]	47,545	-	-	7,764	15,039	39,781	35,453	1,131	2,372
Mandurah Marina [352]	95,655	-	-	9,891	14,832	85,764	83,889	1,153	4,296
MARC Carpark [354]	143,480	-	-	15,438	22,247	128,042	125,832	1,128	6,443
Mandurah Foreshore Boardwalk Renewal [357]	212,282	-	-	24,221	36,875	188,061	180,644	892	8,532
New Road Construction [359]	589,350	-	-	68,393	103,169	520,957	517,627	2,452	25,138
Smoke Bush Retreat Footpath [361]	47,828	-	-	4,337	7,400	43,491	41,976	1,178	2,148
New Boardwalks 18/19	294,025	-	-	20,168	41,307	273,857	248,148	7,266	12,717
Coodanup Drive - Road Rehabilitation	58,862	-	-	4,046	16,402	54,816	33,516	1,454	2,501
Pinjarra Road Carpark	117,823	-	-	8,098	22,671	109,724	87,249	2,911	5,061
New Road Construction 2018/19	901,894	-	-	82,011	97,166	819,883	831,922	3,177	39,622
New Road Construction 2019/20	499,226	-	-	42,764	101,251	456,463	401,623	2,796	3,043
South Harbour Upgrade 2019/20	152,580	-	-	8,631	32,291	143,949	104,741	3,791	6,480
New Roads 2020/21	420,334	-	-	29,719	67,411	390,615	347,136	2,118	3,120
Carryover Roads 2020/21	405,571	-	-	26,327	61,213	379,243	334,653	1,924	2,200
Roads 2021/22	204,309	-	-	12,521	30,244	191,788	169,126	1,669	1,287
SP Halls Head PSP	174,495	-	-	10,402	24,616	164,093	150,873	793	847
Carparks 2021/22	135,191	-	-	8,320	19,707	126,871	113,020	1,084	977
RC Peel Street	96,920	-	-	4,875	13,597	92,045	83,864	1,340	496
Cambria Island Abutment Wall	48,598	-	-	3,092	7,019	45,506	40,912	282	366
Senior Citizens Carpark	11,154	-	-	365	213	10,789	11,580	310	529
Torcello Mews Canal PAW Renewal	87,331	-	-	4,526	12,223	82,805	75,606	1,074	457
MARC Carpark Additional and overflow	-	-	-	-	-	0	-	0	0
Halls Head Parade Car Park Stage 2a	45,343	-	-	2,620	2,484	42,723	45,058	180	1,593
RC Pinjarra Road Stage 4	436,464	-	-	26,672	61,129	409,792	378,006	1,313	2,269
Cambria Island Abutment Walls Repair	233,947	-	-	13,932	33,473	220,014	201,593	1,093	973
RC Pinjarra Road Stage 3	436,450	-	-	26,672	61,129	409,777	378,006	1,313	2,269
Halls Head Pde Beach Central CP Stage 2	85,207	-	-	4,430	11,173	80,777	74,915	1,015	712
Cambria Island Abutment Walls Repair	-	-	-	-	-	0	-	-	0
Roads & Drainage Program	2,365,222	-	2,700,000	72,954	234,993	2,292,268	4,819,781	56,176	58,241
Economic services						0	-	-	0
Mandurah Ocean Marina Chalets Refurbishment	121,889	-	-	7,786	18,123	114,104	101,464	716	769
Other property and services						0	-	-	0
IT Communications Equipment [318(i)]	-0	-	-	-	-	-0	-	0	0
Civic Building - Tuckey Room Extension	293,582	-	-	20,145	41,270	273,437	247,803	7,254	12,700
Building Renewal & Upgrades Program	1,408,979	-	720,000	43,460	145,438	1,365,518	1,982,768	33,465	34,695
Mandurah Quay Seawall Repair	0	-	150,000	-	-	0	150,000	0	0
	26,522,000	0	4,650,000	2,074,307	4,332,703	24,447,692	27,014,667	328,255	638,922
Total	26,522,000	0	4,650,000	2,074,307	4,332,703	24,447,692	27,014,667	328,255	638,922
Current borrowings	4,332,703		4,650,000	2,074,307	4,332,703	3,242,908	4,332,703	328,255	638,922
Non-current borrowings	22,189,297					21,204,784	22,681,964		
	26,522,000					24,447,692	27,014,667		

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.



Principal Repayments

\$2,074,307

Interest Expense

\$328,255

Loans Due

\$24.45 M

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability				Operating Grants, Subsidies and Contributions Revenue			
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Adopted Budget	Budget Variations	Annual Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies								
General purpose funding								
2024-25 Financial Assistance Grant - Local Roads	0	0	0	0	1,586,904		1,586,904	77,752
2024-25 Financial Assistance Grant - General Roads	0	0	0	0	2,098,089		2,098,089	190,204
Law, order, public safety								
Southern Districts Bush Fire Brigade LGGS: DFES	0	0	0	0	39,254	0	39,254	24,650
Stronger Suburbs Cocooning Project	0	28,284	0	28,284	0	84,851	84,851	0
SES LGGS: 2024/25 DFES	0	0	0	0	60,559	0	60,559	17,405
Education and welfare								
Waterwise Verge Grant: Water Corp	0	0	0	0	10,000	0	10,000	0
Int Day for People with a Disability	0	1,000	0	1,000	0	0	0	0
Paint Manjoogoordup REaD: Department of Communities	99,811	0	0	99,811	99,811	0	99,811	0
Age Friendly Mandurah		15,000		15,000	0	0	15,000	0
Women on Wheels Program		4,900		4,900	0	0	0	0
Community Gardens Grant Program	0	10,000		10,000	0	0	0	0
Community amenities								
Streets Alive Place Enrichment Mandurah South	0	5,000	0	5,000	0	0	0	0
Bus Shelter Maintenance Assistance Scheme: PTA	0	0	0	0	18,186	0	18,186	0
Recreation and culture								
Christmas Pageant: Lotterywest	0	20,000	0	20,000	0	0	0	0
Crabfest: Tourism WA 2025	0	10,000	0	10,000	140,000	0	140,000	0
Every Club Funding 2024: DLGSC	38,930	0	0	38,930	0	0	38,930	0
Every Club Funding 2025: DLGSC		0	0	0	37,908	0	37,908	0
Gnoonie Youth Football Cup: Healthway	0	0	0	0	3,000	0	3,000	0
CHRMAP: DPLH	98,000	0	0	98,000	0	140,000	140,000	0
Community Action Plan: Alcohol and Drug Foundation	16,687	0	(13,937)	2,750	16,528	0	33,215	13,937
Christmas Light Trail: Lotterywest	0	50,000	0	50,000	0	0	0	0
Carols By Candlelight: Lotterywest	0	50,000	0	50,000	0	0	0	0
Christmas in Mandurah: Tourism WA	0	7,000	0	7,000	0	0	0	0
National Volunteer Week	0	0	0	0	0	0	0	0
Coastal Adaption and Protection: Department of Transport	0	0	0	0	0	0	0	0
CASM Signage	0	18,730	0	18,730	0	0	0	0
Australia Day 2025 Community Events Grant Program	0	12,000	0	12,000	0	0	15,000	0
Other property and services								
Urban Greening Round Two Funding		40,000		40,000	0	40,000	40,000	0
TOTALS	253,428	271,914	(13,937)	511,405	4,110,239	264,851	4,460,707	323,947

* The Note 9 above relates to Operating Grants, Subsidies and Contributions with contract liability

		Unspent Non Operating Grants, Subsidies and Contributions Liability				Non Operating Grants, Subsidies and Contributions Revenue			
		Liability	Increase in Liability	Liability Reduction (As revenue)	Liability	Adopted Budget Revenue	Budget Variations	Annual Budget	YTD Revenue Actual (b)
Provider		1-Jul			30-Jun				
		\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies					0				
700055	Waterfront Project- DoH	2,500,000	0	(2,500,000)	0	2,500,000	0	2,500,000	2,500,000
700055	Waterfront Project - DoH 22-23	184,940	0	(184,940)	0	0	184,940	184,940	184,940
700055	Waterfront Project - RFR	0	0	0	0	0	0	0	0
750688	22-23 MPAC Internal Refurb	0	0	0	0	0	0	0	0
700516	Yalgorup National Park	89,108	200,000	0	289,108	825,000	114,108	939,108	0
501113	SP Halls Head PSP - WABN	0	0	0	0	0	29,725	29,725	0
501113	SP Halls Head PSP - DPIRD	0	0	0	0	0	0	0	0
501129	Trails Project	74,158	0	(9,112)	65,046	350,000	(90,000)	260,000	9,112
750732	Dawesville Community Centre - DPIRD	1,832,843	0	(1,832,843)	0	0	1,740,103	1,740,103	1,832,843
750732	Dawesville Community Centre - Department of Communities	0	0	0	0	5,307,198	0	5,307,198	0
750732	Dawesville Community Centre - Lotterywest	0	0	0	0	0	640,000	640,000	0
750740	23-24 MPAC Flytower Roof and Cladding Renewal	0	0	0	0	0	0	0	0
700577	Merlin Street Reserve Activation Plan	150,000	0	0	150,000	0	102,766	102,766	0
501084	Peel Street - Power Relocation	0	0	0	0	0	0	0	0
501182	SL Old Coast Road/McLarty Road/Leeward Road Ent	8,920	(8,920)	0	0	0	0	0	(9,723)
501235	23-24 RC Peel Street Stage 4 - RRG	0	0	0	0	0	666,868	666,868	0
501235	23-24 RC Peel Street Stage 4 - LRCI	0	0	0	0	0	506,175	506,175	0
501192	23-24 SP Falcon Coastal Shared Path - Stage 1	0	0	0	0	30,000	0	30,000	0
501193	23-24 TM Clarice St	31,034	0	0	31,034	0	119,033	119,033	0
501194	23-24 TM Mandurah Tce/Adonis Rd - Direct Grant	15,376	0	0	15,376	0	95,667	95,667	0
501194	23-24 TM Mandurah Tce/Adonis Rd - Blackspot	0	15,915	0	15,915	0	15,915	15,915	0
501196	23-24 TM Wanjeep St	74,265	0	0	74,265	0	232,264	232,264	0
501197	23-24 TM White Hill Road - Blackspot Funding	0	0	0	0	0	86,666	86,666	0
501198	23-24 TM White Hill Road - Direct Grant	0	0	0	0	0	0	0	0
501200	23-24 RR Mayfair Mews	0	0	0	0	0	0	0	0
501201	Quarry Way Road Resurface	0	0	0	0	0	0	0	0
501202	23-24 RR Tara St	0	0	0	0	0	0	0	0
501205	23-24 RS Dalby St	0	0	0	0	0	0	0	0
501206	23-24 RS Leyburn Drv	0	0	0	0	0	0	0	0
501213	23-24 RS Charon Rd	0	0	0	0	0	0	0	0
501209	23-24 RS Thisbe Drv	0	0	0	0	0	0	0	0
501216	23-24 RS Dior Place - Direct Grant	0	0	0	0	0	0	0	0
501216	23-24 RS Dior Place - Roads to Recovery	0	0	0	0	0	0	0	0
501239	23-24 SP Guillardon Tce/Karinga Rd	0	0	0	0	0	0	0	0
501211	23-24 RS Cambridge Drv	0	0	0	0	0	0	0	0
501222	23-24 RS Littleton St	0	0	0	0	0	0	0	0
700625	EV Charging Stations	0	35,000	(21,011)	13,989	0	175,000	175,000	21,011
501212	23-24 RR Carter St	0	0	0	0	0	0	0	0
501234	23-24 RS Wilkins St	0	0	0	0	0	0	0	0
501219	23-24 RS Harvey View Drv	0	0	0	0	0	0	0	0
501230	23-24 RS Skud St	0	0	0	0	0	0	0	0
501228	23-24 RS Sandalwood Pde	0	0	0	0	0	0	0	0
501208	23-24 RS Tara St	0	0	0	0	0	0	0	0
501213	23-24 RS Charon Rd	1,906	0	0	1,906	0	0	0	0
750769	MPAC Access and Operational Safety Upgrades	0	0	0	0	180,000	0	180,000	0
750771	MPAC Fire Detection and Protection System Upgrade	0	0	0	0	262,500	0	262,500	0
501263	Lake Valley Drive and Badgerup Avenue Blackspot	0	0	0	0	10,000	0	10,000	0
501264	Lakes Road - Murdoch Drive Blackspot	0	64,000	(31,842)	32,158	10,000	0	10,000	31,842
501265	Lynda Street and Baroy Street Blackspot	0	106,533	0	106,533	13,300	0	13,300	0
501266	Mercedes Avenue Blackspot	0	0	0	0	12,000	0	12,000	0
501267	Wanjeep Street Blackspot	0	0	0	0	10,000	0	10,000	0
501268	Yindana Blvd and Lake Valley Drive Blackspot	0	0	0	0	10,000	0	10,000	0
501272	Tarragon Way Road Renewal - LRCI	0	171,010	0	171,010	50,000	0	50,000	0
501272	Tarragon Way Road Renewal - DG	0	50,000	0	50,000	0	0	0	0
501273	Banyon Close Road Resurface	0	0	0	0	50,000	0	50,000	0
501274	Bolton Street Road Resurface	0	0	0	0	50,000	0	50,000	0
501217	Everlasting Retreat Road Resurface	0	0	0	0	205,000	0	205,000	0
501275	Gamol Place Road Resurface	0	30,000	0	30,000	0	0	0	0
501278	Misty Meander Road Resurface	0	40,000	0	40,000	0	0	0	0
501279	Moat Street Road Resurface	0	30,000	0	30,000	0	0	0	0
501287	Wattle Bird Way Road Resurface	0	0	0	0	0	0	0	0
501277	Hennessey Place Road Resurface	0	60,000	(5,783)	54,217	150,000	0	150,000	5,783
501220	Hibiscuss Rise Road Resurface	0	0	0	0	50,000	0	50,000	0
501280	Monang Street Road Resurface	0	75,000	(29,359)	45,641	75,000	0	75,000	29,359
501281	Olive Road Road Resurface	0	100,000	(32,608)	67,392	100,000	0	100,000	32,608
501226	Rakoa Street Road Resurface	0	60,000	(60,000)	0	150,000	0	150,000	60,000
501283	Renison Drive Road Resurface	0	101,080	(12,669)	88,411	116,995	(16,995)	100,000	12,669
501227	Rouse Rd Road Resurface	0	60,000	(5,863)	54,137	150,000	0	150,000	5,863
501284	Soldiers Cove Terrace Resurface	0	22,470	(22,470)	0	56,175	0	56,175	22,470
501285	Stirling Grove Road Resurface	0	0	0	0	50,000	0	50,000	0
501233	Thomson St Road Resurface	0	50,000	0	50,000	220,000	0	220,000	0
501286	Touchstone Drive Road Resurface	0	0	0	0	400,000	0	400,000	0
501288	Yukon Close Road Resurface	0	0	0	0	50,000	0	50,000	0
501289	Pinjarra Road Upgrade Stage 5	0	0	0	0	1,000,000	(1,000,000)	0	0
501290	Pinjarra Road Upgrade Stage 6	0	0	0	0	1,000,000	(1,000,000)	0	0
501291	Pinjarra Road	0	800,000	(566,370)	233,630	0	2,000,000	2,000,000	566,370
501293	Shared Path Renewal Program	0	0	0	0	500,000	0	500,000	0
750741	Avalon Foreshore Ablution Renewal	0	180,000	0	180,000	0	0	0	0
911011	Sutton Farm Public Jetty New	0	0	0	0	182,000	0	182,000	0
		4,962,549	2,242,087	(5,314,871)	1,889,765	14,125,168	4,602,233	18,727,401	5,305,149
Non-Operating Contributions									
	PEET - Cash in Lieu Contribution	1,065,909	0	0	1,065,909	0	0	0	0
700518	Eastport Foreshore Upgrade	0	0	0	0	0	0	0	66,541
501131	Dawesville Channel SE Foreshore Upgrade	0	0	0	0	0	411,012	411,012	0
700619	Dawesville SE Foreshore	0	0	0	0	0	0	0	680
770009	Parks and Mowers	0	0	0	0	0	199,000	199,000	162,380
700650	Lakes Lawn Cemetery Recovery	0	0	0	0	0	250,000	250,000	0
700651	Madora Bay Oval Fencing	0	0	0	0	0	40,000	40,000	0
104055	SES Building Education Drive	0	0	0	0	0	0	0	15,280
		1,065,909	0	0	1,065,909	0	900,012	900,012	244,881
Total Non-operating grants, subsidies and contributions		6,028,458	2,242,087	(5,314,871)	2,955,674	14,125,168	5,502,245	19,627,413	5,550,030

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024

NOTE 11
PROPOSED BUDGET VARIATIONS FOR COUNCIL APPROVAL

The following are for consideration for Council to approve as budget variations

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
104528-5570-2100-61129	Indoor Sports Centre		Operating Expenses			(20,000)	(479,344)
700XXX-6100-1001-61129	Waste Management Centre - OSH Projects		Capital Expenses			(87,000)	(499,344)
100010-5970-1263-61001	Administration WasteStation General Operati Expense Materials		Operating Expenses		27,000		(586,344)
100010-5970-1542-61001	Administration WasteStation Rubbish Cleanup Expense Materials		Operating Expenses		60,000		(559,344)
				0	87,000	(107,000)	(499,344)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

**NOTE 12
BUDGET AMENDMENTS APPROVED**

Amendments to original budget since budget adoption. Surplus/(Deficit)
A positive number in the amended budget running balance represents an estimated closing surplus.
A negative number in the amended budget running balance represents an estimated closing deficit

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
							(449,343)
	Operating Carryovers - Increase in Materials	Jun OCM G.10/06/24	Operating Expenses			(1,394,672)	(1,844,015)
	Operating Carryovers - Restricted Cash Reserve	Jun OCM G.10/06/24	Other: Transfer Out of Reserve		1,050,902		(793,113)
	Operating Carryovers - Unspent Grant Reserve	Jun OCM G.10/06/24	Other: Transfer Out of Reserve		273,770		(519,343)
	Operating Carryovers - Increase in Operating Revenue	Jun OCM G.10/06/24	Operating Revenue		70,000		(449,343)
	Capital Carryover - Capital adjustment	Jun OCM G.10/06/24	Capital Expenses			(12,949,325)	(13,398,668)
	Capital Carryover - Loan adjustment	Jun OCM G.10/06/24	Other: Unutilised Loans		1,847,554		(11,551,114)
	Capital Carryover - Reserve adjustment	Jun OCM G.10/06/24	Other: Transfer into Reserve		3,622,819		(7,928,295)
	Capital Carryover - Proceeds adjustment	Jun OCM G.10/06/24	Capital Revenue		706,464		(7,221,831)
	Capital Carryover - Transfer from reserve	Jun OCM G.10/06/24	Other: Transfer Out of Reserve		2,033,698		(5,188,133)
	Capital Carryover - Grants adjustments	Jun OCM G.10/06/24	Capital Revenue		1,482,481		(3,705,652)
	Capital Carryover - Grants and contributions adjustments	Jun OCM G.10/06/24	Other: Transfer into Reserve		3,256,309		(449,343)
163046-4000-1263-61001	Place and Community Projects - Director Place and Community	Aug OCM G.16/08/24	Operating Expenses		2,000		(447,343)
163047-4000-1263-61001	Start Up Fund - Director Place and Community	Aug OCM G.16/08/24	Operating Expenses			(2,000)	(449,343)
163046-4000-1263-61001	Place and Community Projects - Director Place and Community	Aug OCM G.16/08/24	Operating Expenses		2,000		(447,343)
163048-4000-1263-61001	Milestone Celebration Fund - Director Place and Community	Aug OCM G.16/08/24	Operating Expenses			(2,000)	(449,343)
750782-6100-1001-61001	CASM Front Counter	Aug OCM G.16/08/24	Capital Expenses			(10,000)	(459,343)
102711-4200-1263-61001	CASM - Cultural Development	Aug OCM G.16/08/24	Operating Expenses		10,000		(449,343)
750732-6100-1001-41403	Dawesville Community Centre	Sept OCM G.9/09/24	Capital Revenue		640,000		190,657
750732-6100-1001-61129	Dawesville Community Centre	Sept OCM G.9/09/24	Capital Expenses			(640,000)	(449,343)
	Operating Carryovers - Increase in Materials	Sept OCM G.9/09/24	Operating Expenses			(14,277)	(463,620)
	Operating Carryovers - Restricted Cash Reserve	Sept OCM G.9/09/24	Other: Transfer Out of Reserve		172,645		(290,975)
	Operating Carryovers - Unspent Grant Reserve	Sept OCM G.9/09/24	Other: Transfer Out of Reserve			(130,368)	(421,343)
	Operating Carryovers - Decrease in Operating Revenue	Sept OCM G.9/09/24	Operating Revenue		125,617		(295,726)
	Operating Carryovers - Contract Liability	Sept OCM G.9/09/24	Non Cash Item	(153,617)			(449,343)
	Capital Carryover - Capital adjustment	Sept OCM G.9/09/24	Capital Expenses			(1,505,858)	(1,955,201)
	Capital Carryover - Loan adjustment	Sept OCM G.9/09/24	Other: Unutilised Loans			(98,495)	(2,053,696)
	Capital Carryover - Asset Management Reserve adjustment	Sept OCM G.9/09/24	Other: Transfer Out of Reserve			(1,760,307)	(3,814,003)
	Capital Carryover - Proceeds adjustment	Sept OCM G.9/09/24	Capital Revenue			(297,640)	(4,111,643)
	Capital Carryover - Transfer from reserve	Sept OCM G.9/09/24	Other: Transfer Out of Reserve		4,083,992		(27,651)
	Capital Carryover - Grants adjustments	Sept OCM G.9/09/24	Capital Revenue		2,423,605		2,395,954
	Capital Carryover - Grants and contributions adjustments	Sept OCM G.9/09/24	Other: Transfer Out of Reserve			(994,962)	1,400,992
	Capital Carryover - Transfer from Cash In Lieu Reserve	Sept OCM G.9/09/24	Other: Transfer Out of Reserve		411,012		1,812,004
	Capital Carryover - Contributions adjustments	Sept OCM G.9/09/24	Capital Revenue		411,012		2,223,016
	Capital Carryovers - Contract Liability	Sept OCM G.9/09/24	Non Cash Item	(2,261,347)			(38,331)
	Capital Carryovers - Cash In Lieu	Sept OCM G.9/09/24	Non Cash Item	(411,012)			(449,343)
163049-5440-1263-41400	Reinviting nature back in DAWESVILLE – Urban greening grant program round 2	Oct OCM G. 11/10/24	Operating Revenue		40,000		(409,343)
163049-5440-1263-61001	Reinviting nature back in DAWESVILLE – Urban greening grant program round 2	Oct OCM G. 11/10/24	Operating Expenses			(40,000)	(449,343)
820195-6700-1001-61001	Two New Dedicated Document Scanners - Information Management	Oct OCM G. 11/10/24	Capital Expenses			(30,000)	(479,343)
163050-4500-1263-41400	Stronger Suburbs Cocoon Project - As part of the Community Safety Strategy	Oct OCM G. 11/10/24	Operating Revenue		84,851		(394,492)
163050-4500-1263-60100	Stronger Suburbs Cocoon Project - As part of the Community Safety Strategy	Oct OCM G. 11/10/24	Operating Expenses			(84,851)	(479,343)
102600-4500-1263-60100	Additional CDO - Community Safety	Oct OCM G. 11/10/24	Operating Expenses			(54,848)	(534,191)
	Additional CDO - Community Safety - Transfer out of reserve	Oct OCM G. 11/10/24	Other: Transfer Out of Reserve		54,848		(479,343)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

Amendments to original budget since budget adoption. Surplus/(Deficit)
A positive number in the amended budget running balance represents an estimated closing surplus.
A negative number in the amended budget running balance represents an estimated closing deficit

**NOTE 12
BUDGET AMENDMENTS APPROVED**

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
700650-6600-1001-61129	Lake Lawns Cemetery Fire Damage Building	Oct OCM G. 11/10/24	Capital Expenses			(250,000)	(729,343)
770009-6300-1001-61001	Lake Lawns Cemetery Fire Damage Fleet Replacement	Oct OCM G. 11/10/24	Capital Expenses			(245,000)	(974,343)
770009-6300-1305-41452	Lake Lawns Cemetery Fire Damage Building and Fleet Replacement - Insurance proceeds	Oct OCM G. 11/10/24	Capital Revenue		449,000		(525,343)
700650-6600-1305-41452	Lake Lawns Cemetery Fire Damage Building and Fleet Replacement - Fleet Reserve	Oct OCM G. 11/10/24	Other: Transfer Out of Reserve		46,000		(479,343)
911010-6400-1001-61129	Novara Foreshore Erosion Protection	Nov OCM TBA	Capital Expenses			(45,000)	(524,343)
911006-6400-1001-61129	Administration Bay Entrance Seawall Renewal	Nov OCM TBA	Capital Expenses		45,000		(479,343)
101007-4580-1263-60100	Age Friendly Mandurah	Nov OCM TBA	Operating Expenses			(32,669)	(512,012)
101007-4580-1263-41400	Age Friendly Mandurah	Nov OCM TBA	Operating Revenue		15,000		(497,012)
101007-4500 -1263-61001	Age Friendly - Community Development - General Operations - Materials	Nov OCM TBA	Operating Expenses		4,428		(492,584)
100010-4580-1169-61001	Administration - Seniors - Corporate Project - Materials	Nov OCM TBA	Operating Expenses		5,511		(487,073)
100010-4580-1375-61001	Administration - Seniors - Marketing - Advertising Costs General - Materials	Nov OCM TBA	Operating Expenses		7,730		(479,343)
501194-6250-1263-41403	23-24 TM Mandurah Tce/Adonis Rd - Blackspot Grant Funding	Nov OCM TBA	Capital Revenue		57,227		(422,116)
501194-6250-1001-41403	23-24 TM Mandurah Tce/Adonis Rd - Regional Road Group Grant Funding	Nov OCM TBA	Capital Revenue		15,915		(406,201)
501194-6250-1001-61129	23-24 TM Mandurah Tce/Adonis Rd	Nov OCM TBA	Capital Expenses			(73,142)	(479,343)
700478-6600-1001-61129	Meadow Springs Golf Course Fence	Nov OCM TBA	Capital Expenses			(20,000)	(499,343)
750765-6100-1001-61129	East Mandurah Community Centre (Tuart Avenue Building) Pottery Place Ceiling Renewal	Nov OCM TBA	Capital Expenses		20,000		(479,343)
750689-6100-1001-61129	Works & Services Building Refurb	Nov OCM TBA	Capital Expenses			(80,000)	(559,343)
750765-6100-1001-61129	East Mandurah Community Centre (Tuart Avenue Building) Pottery Place Ceiling Renewal	Nov OCM TBA	Capital Expenses		48,972		(510,371)
750643-6100-1001-61129	Falcon Family Centre Upgrade	Nov OCM TBA	Capital Expenses		31,028		(479,343)
700651-6600-1001-61129	Madora Bay Oval Fencing	Nov OCM TBA	Capital Expenses			(40,000)	(519,343)
700651-6600-1001-41452	Madora Bay Oval Fencing	Nov OCM TBA	Capital Revenue		40,000		(479,343)
	Plant Reserve	Nov OCM TBA	Other: Transfer Out of Reserve		33,500		(445,843)
770012-6300-1001-61001	New - Vehicle and Small Plant Program	Nov OCM TBA	Capital Expenses			(33,500)	(479,343)
150011-3410-1263-41400	Australia Day 2025 Community Events Grant Program	Nov OCM TBA	Operating Revenue		15,000		(464,343)
150011-3410-1263-61001	Australia Day 2025 Community Events Grant Program	Nov OCM TBA	Operating Expenses			(15,000)	(479,343)
100002-4120-1263-41008	Proceeds on sale revenue - Disposal of Properties	Nov OCM TBA	Capital Revenue		715,000		235,657
	Building Reserve	Nov OCM TBA	Other: Transfer Into Reserve			(715,000)	(479,343)
				(2,825,976)	24,354,890	(21,558,914)	(479,343)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2024

NOTE 13
EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2024-25 year is 10.00%

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Operating grants, subsidies and contributions	(830,225)	(30.00%)	▼ Timing	Variance primarily due to budgeted grants/contributions not yet received. Will be monitored throughout the remainder of the year.
Interest earnings	184,171	10.28%	▲ Permanent	Investment interest increase as a result of an increase in reserve funds invested
Other revenue	62,155	188.42%	▲ Timing	Variance primarily due to container deposit scheme & fuel tax credit rebate received.
Profit on disposal of assets	112,715	100.00%	▲ Permanent	Favourable non-cash variance due to asset disposals. Refer to note 4 for the asset disposals.
Expenditure from operating activities				
Materials and contracts	4,717,342	17.82%	▲ Timing	Variance in expenditure due to timing of projects
Utility charges	380,135	19.25%	▲ Timing	Variance mainly for Street Lighting Maintenance invoicing, to be monitored during the year.
Interest expenses	(88,798)	(18.98%)	▼ Timing	Variance in line with repayment of debentures will be monitored throughout the year
Other expenditure	(191)	100.00%	▼ Permanent	Variance is primarily due to creditors invoice for adhoc costs.
Loss on disposal of assets	(160,526)	100.00%	▼ Permanent	Non-cash variance due to assets sales. Process usually performed as part of the year end financials preparation. Refer to note 4 for details.
Investing Activities				
Non-operating Grants, Subsidies and Contributions	(2,468,357)	(30.18%)	▼ Timing	Capital grants are recognised in line with capital expenditure.
Proceeds from Disposal of Assets	(2,929,085)	(82.00%)	▼ Timing	Refer to note 4.
Financing Activities				
Payment of lease liability	70,898	29.51%	▲ Timing	Varying repayment terms on lease agreements. Will be monitored throughout the remainder of the year.
Proceeds from new interest earning liability	(192,083)	(100.00%)	▼ Timing	Proceeds received from leasing company as dependent on timing of new lease take ups.
Principal elements of interest earning liability	(59,168)	(14.95%)	▼ Timing	Timing of take up of new liability agreements with leasing company.
Repayment of debentures	(269,014)	(14.90%)	▼ Timing	Will be monitored throughout the year.

8	SUBJECT:	Council Policies
	DIRECTOR:	Business Services
	MEETING:	Ordinary Council
	MEETING DATE:	17 December 2024

Summary

Under section 2.7(2)(b) of the *Local Government Act 1995* (the Act), it is Council's role to determine the City of Mandurah's (City) Council policies.

A review of two Elected Member policies has now been undertaken and following consultation, Council is now requested to adopt the following:

- Revoke POL GVN-10 Recording of Council Meetings Policy (refer Attachment 8.2) when POL-GVN 11 comes into effect;
- Adopt Recording, Live Streaming and Electronic Attendance Policy (POL-GVN 11) (refer Attachment 8.2) and for this to come into effect from the 1 January 2025; and
- Adopt minor amendments to Council Code of Conduct Complaints Policy POL-GVN 09 (refer Attachment 8.4).

Disclosure of Interest

Nil

Previous Relevant Documentation

- | | | | |
|---|-----------|------------------|--|
| • | G.6/07/24 | 23 July 2024 | Recording of Council Meetings Policy adopted |
| • | G.9/2/24 | 27 February 2024 | Notice of Motion: Livestreaming |
| • | G.5/8/21 | 24 August 2021 | Code of Conduct Complaints Management Policy |
| • | G.22/8/19 | 27 August 2019 | Notice of Motion: Transparency Reforms |

Background

At the Council Meeting on the 23 July 2024, Council adopted the Council Recording of Council Meetings Policy (POL GVN-10) which was developed, where practicable, in accordance with Section 5.23A of the Act and Part 2A of the *Local Government (Administration) Regulations 1996* (the Regulations).

As part of the Council approval, it was identified that in continuing to meet the requirements of the Act and the Regulations, Council must also adopt a livestreaming of Council Meetings policy which needed to be in effect from 1 January 2025. Consultation was undertaken with Council and it was also resolved that a new policy would be presented for Council consideration at the Council Meeting to be held on 17 December 2024 and that POL GVN-10 pertaining the Recording of Council meetings would be revoked and a new policy would be developed which would incorporate the recording and live streaming together in one policy.

The Council Code of Conduct Complaints Policy POL-GVN 09 was adopted by Council at its meeting of 10 August 2021. The policy was developed in accordance with regulation 15(2) of the *Local Government (Model Code of Conduct) Regulations 2021* (Model Code of Conduct Regulations) and the City of Mandurah Code of Conduct for Elected Members, Committee Members and Candidates (the Code of Conduct) under which Council was required to develop a procedure for dealing with complaints relating to an alleged breach of the Code of Conduct.

Comment

The Recording, Live Streaming and Electronic Attendance Policy POL GVN-11 has now been developed and is presented for consideration. This Policy has been extended to include electronic attendance at Council meetings for the purposes of establishing the parameters for Council member requests for electronic attendance and for the making of a decision to hold a meeting via electronic means subject to legislative requirements.

As part of the State Government's local government reforms, amendments to the *Local Government Act 1995* (the Act) and the *Local Government (Administration) Regulations 1996* (the Regulations) mandate the live streaming and recording of Council meetings for all class 1 local governments starting 1 January 2025. This initiative aligns with Council's ongoing consideration of live streaming in recent years.

Section 58 of the *Local Government Amendment Act 2023* introduces section 5.23A to the Act, which takes effect on 1 January 2025, empowers regulations concerning electronic broadcasting (live streaming), recording, retention, and public availability of Council meeting recordings.

Council previously adopted Notices of Motion on 27 August 2019 and 27 February 2024, directing the City to investigate and progress live streaming of Council meetings. Workshops were subsequently held on 5 March and 16 July 2024 to discuss policy development and technical requirements.

At the Council Meeting on the 23 July 2024, Council adopted the Recording of Council Meetings Policy POL-GVN 10, developed in accordance with section 5.23A of the Act and Part 2A of the Regulations – (see Attachment 8.1). As part of the approval, it was resolved by Notice of Motion that a new live streaming and recording of council meetings policy would be developed and presented for consideration at the 17 December 2024 meeting to meet the 1 January 2025 legislative requirements. The new Policy will replace POL-GVN 10, which will be revoked upon the adoption of the Policy.

The new Policy has been expanded to cover more than the live streaming and recording of Council meetings to include provisions in relation to electronic attendance of Council meetings introduced by amendments to the Act and Regulations. These amendments allow for Council and Committee meetings to be conducted electronically outside of emergency situations and permits electronic attendance at such meetings and other Council and Committee meetings. This policy outlines the parameters for requesting electronic attendance at a Council or Committee meeting and for deciding to hold meetings electronically, ensuring compliance with legislative requirements detailed below.

In developing of this policy, the City has followed the Department of Local Government, Sport and Cultural Industries (the Department) guidelines, which recommend policies covering electronic attendance, location and equipment standards, and procedural expectations be developed.

The proposed Recording, Live Streaming and Electronic Attendance Policy is attached (Attachment 8.2) for Council's consideration.

Live Streaming and Recording of Council Meetings

As per a Notice of Motion at the 23 July 2024 Council meeting, a workshop has been undertaken with Elected Members and a recording and live streaming of Council meetings policy has been developed for Council's consideration. This policy takes into consideration the recording and live streaming requirements which come into effect on 1 January 2025 in accordance with the Act and the Regulations. An additional workshop was held with Elected Members on 3 December 2024 and where feedback was provided and incorporated into this policy.

Regulation 14H of the Regulations requires Class 1 and 2 local governments to broadcast meetings of council electronically. The City of Mandurah is a Class 1 local government and is required to comply with the Section 5.23A of the Act from 1 January 2025.

Recordings of Council meetings must be published on the City's website or another external website (for example the City's You Tube Channel) with a link placed on the City's website. The recording must be published within 14 days of the meeting taking place. All recordings must be retained for five years and made available on the City's Website. Closed door proceedings which consider matters under section 5.23(2) of the Act (Confidential items) must not be livestreamed, however an audio recording is required.

There may be circumstances where local governments are required to provide a copy of a Council meeting recording of Confidential items at the request of the Department of Local Government, Sport and the Cultural Industries (the Department), Director General.

Both audio and video recordings must be of a quality sufficient to effectively watch and listen to the deliberations and communications that are part of the meeting proceedings. Meeting recordings can be regarded in a similar way to the taking of meeting minutes. It is the responsibility of Council to record the meeting. However, in practice, the City's administration will be performing the task of organising the recording.

Livestreaming and Recording of Council Meetings - Key Terms

Act and Regulation requirements effective 1 January 2025	Proposed Policy Position
Livestreaming and Recording Regulation 14H of the Administration Regulations requires class 1 and 2 local governments to broadcast meetings of Council electronically from 1 January 2025.	The proposed policy ensures compliance with livestreaming of Council Meetings requirements. The proposed policy also ensures compliance with recording of Council Meetings and making the recording available on the City of Mandurah website within 14 days.
Meeting Type Regulations apply only to the livestreaming and recording of Ordinary Council meetings and Special Council meetings.	The proposed policy includes live streaming and recording of Ordinary and Special Council meetings and has been drafted in accordance with the minimum requirements.
Meeting not held in usual place If a meeting is held outside of the Council's usual meeting place, the minimum requirement is for an audio recording to be made. If a local government regularly holds Council meetings at different meeting locations where recording technology is not installed, appropriate portable recording technology should be utilised to ensure that meetings can be recorded with sufficient quality. Portable recording technology can also be used for improvised recordings in the case of technological failure.	The proposed policy meets the minimum standards of audio recording in circumstances where a meeting is held outside Council Chambers. In the event that a meeting is held outside Council Chambers, there may be the ability to facilitate a video recording via Microsoft Teams, with the appropriate portable equipment.
Closed Proceedings Local governments must not publish recordings of closed proceedings of Council meetings where confidential matters are deliberated by Council (5.23(2) of the Act).	The proposed policy recommends only audio recording of the closed meeting proceedings. The live streaming will temporarily cease, and the meeting will be audio recorded only.

As a minimum standard for all classes of local governments, audio recordings of closed proceedings of a Council meeting are required under regulation 14I(2)(a)(ii) of the Administration Regulations.	Live streaming will recommence when the Presiding Member declares the meeting proceeds with open doors.
Defamation Section 9.57A of the Act provides local governments with protections from liability for defamation in relation to broadcasts, audio or video recording of Council meetings. Regulation 14K of the Regulations provides a defamation protection for local governments in relation to the electronic broadcasting or recording requirements.	The proposed policy also includes that opinions expressed or statements made by persons during the course of a meeting are the opinions or statements of the individuals and not necessarily the opinions or statements of the City or endorsed by the City.
Suspension of Recording	The proposed policy provides the ability for the Presiding Member to suspend the live stream and recording if the meeting is adjourned in accordance with the City of Mandurah <i>Standing Orders Local Law 2016</i>. It should be noted by Council that the policy Council Recording of Council Meetings Policy (POL GVN-10), which is recommended for revocation, included a provision which allowed the CEO discretion to direct the exclusion of all or part of the meeting recording considered to be inappropriate to be published. Advice from the Department and WALGA provided that this discretion was only available to the CEO until such time that the new Regulations come into effect. From 1 January 2025 the Regulations will no longer permit such discretion, and this provision has been precluded from the new policy.
Public Participation (new) Public question time will be held in accordance with the legislated period of 15 minutes. Whilst the City strives to provide the public with equal opportunity to ask questions at the meeting, public question time should not result in unreasonable delay to the meeting progressing, to undertake the business of the meeting. To ensure meeting efficiency and to give each member of the public who wishes to ask a question an equal and fair opportunity to ask their question and receive a response within the allotted 15 minutes a maximum of three (3) minutes is allotted for each person to ask up to three (3) questions, including any contextual or opening statement. Sub-parts of questions are counted as a question (ie. question 1 parts (a), (b) and (c) will be counted as three questions).	The <i>City of Mandurah Standing Orders Local Law 2016</i> enables public participation in Council Meetings via public questions, deputations and public statements. Officers have incorporated feedback from Council to develop a policy position on public participation. It is proposed that Council incorporates such measures in the policy for limiting the number of questions asked by members of the public and time allotted to each person to enable greater participation by all community members and still allow the Presiding Member discretion to allow further questions or to call a motion to extend public question time.

All questions must relate to the ordinary business of the City, the function of Council or the purpose of the Special Council or Committee Meeting as appropriate. If after having allowed each person (3) questions there is time remaining, the Presiding Member will allow further questions, again in limits of three per person. The Presiding Member may call a motion to extend public question time at the end of the expired 15 minutes.	DLGSC has advised that the standardised meeting procedures will not take effect until a date to be fixed in the 2025-2026 financial year, ideally the date of effect will be the day after the 2025 LG Election. Council may need to reconsider this position following the standardised meeting procedures coming into full effect.
Copyright The DLGSC have not formed a position on this matter, nor does the Act or Regulations contain requirements.	Access to recordings of Council meetings will be provided on the City's website for personal and non-commercial use only, unless otherwise approved by the City. Copying or distribution of any part of the recording is not permitted without prior approval of the City. The City reserves all rights in relation to its copyright. The City must make the recordings available on the website in accordance with reg 14I of the Regulations
Technical Issues Impacting on Recording If technology failure prevents a Council meeting (or part of a meeting) from being recorded, the meeting may still proceed if the local government does everything reasonably practicable to make an improvised recording of the meeting (reg 14I of the Regulations). If a Council meeting is recorded by improvised recording, the local government must publish a notice on the local government's website stating the following: • that it was not possible for a recording of the meeting or part of the meeting to be made by means of the local government's recording technology (with an explanation of why that was the case) • that the improvised recording was made by means other than the local government's recording technology • the means by which the improvised recording was made (for example, the technology used) • any deficiencies in the improvised recording (with an explanation of the reasons for those deficiencies). If a local government was unable to make an improvised recording, the local government must publish a notice on the local government's website stating the following:	The proposed policy has been drafted in accordance with the minimum requirements of the Regulations. The proposed policy aligns with the Standing Orders which provide the ability for the Presiding Member to adjourn the meeting to establish connection.

- that it was not possible for a recording of the meeting (or part of the meeting) to be made by means of the local government's recording technology (with an explanation of why that was the case) - that no improvised recording was made that it was not reasonably practicable for the local government to make any improvised recording (with an explanation of why that was the case)	
Technical Issues Impacting on Livestreaming Requirement to publish reason on the website where there is a failure of technology.	The proposed policy has been drafted in accordance with the minimum requirements. The proposed policy aligns with the Standing Orders which provides that in the event of technical difficulties the Presiding Member may adjourn the meeting for a period not exceeding 15 minutes to enable issue to be rectified. If live streaming technology fails, the Council may decide to continue with the meeting, however the City must publish the reasons why the meeting was unable to be broadcast on its official website within 14 days of the meeting taking place in accordance with reg 14H(4).
Record Keeping The official record of the Council meeting will be the adopted minutes of the meeting and must be available on the City's website or appropriate social media channel for 5 years.	The proposed policy has been drafted in accordance with the minimum requirements of record keeping in relation to the Act and Regulations, as well as the <i>State Records Act 2000</i> and the City of Mandurah Record Keeping Plan.
Privacy and Notice to the Public A local government must take reasonable steps to ensure that members of the public attending a meeting of its council are informed beforehand of the following, as applicable — (a) that the meeting will be publicly broadcast; (b) that a recording of the meeting will be made	The proposed policy has been drafted in accordance with the minimum requirements of the Regulations. The proposed policy also outlines the City's stance on camera positioning in that it will be positioned only to capture Elected Members and relevant City Officers, and to avoid members of the public.

Electronic Attendance

As part of the State Government's local government reforms, the Regulations were amended to enable local governments to continue to conduct Council and Committee meetings by electronic means outside of emergency situations. The Department issued guidelines recommends that local governments develop a policy in relation to dealing with requests for electronic attendance at meetings and the expectations of Council in relation to equipment and location. This policy has been extended to include: electronic attendance at Council meetings, to establish the parameters for requests for electronic attendance at meetings, and for the decision to hold a meeting via electronic means subject to legislative requirements as detailed below.

The Regulations allow for local governments to develop their own policy positions around: how requests for electronic attendance at meetings will be made; suitable locations and equipment for electronic attendance; the preferred electronic means for electronic attendance; the 50% cap on electronic attendance; and the decision-making procedures for matters relating to the holding of meetings conducted by electronic means.

For the purposes of this part of the policy, 'Meeting' means:

- an ordinary meeting of council; or
- a special meeting of council; or
- a meeting of a committee of council; or
- a meeting of an audit committee of the local government.

Electronic Attendance – Key Terms:

Act and Regulation requirements	Proposed Policy Position
Requests for electronic attendance Requests for electronic attendance must be approved by the Mayor or Council (in the case of the Mayor requesting attendance).	For efficiency and the avoidance of unnecessary inconvenience, Members are to submit requests for electronic attendance at the earliest opportunity. All requests just be submitted in writing using the required form. All requests must satisfy location requirements.
Location Council must consider the location from which a person intends to attend the meeting with respect to their ability to effectively engage in deliberations and communications during the meeting. In authorising a person's remote attendance, the local government may require that a person attending remotely must do so from a location that is quiet, private, and where confidentiality can be maintained, particularly when going behind closed doors.	The proposed policy has been drafted in accordance with the minimum requirements of the Regulations. The Electronic Attendance Form requires the Member to disclose the location and make a declaration
Electronic means Regulation 14CA(2) provides that the Mayor or council may determine the electronic means that a person may use to attend a council or committee meeting.	The proposed policy sets out that electronic attendance includes attendance via telephone, video, conference or other means of instantaneous communication, as determined by the Mayor or Council in consultation with the CEO. The preferred method of electronic attendance is via Microsoft Teams.
Equipment In deciding whether to authorise a person's remote attendance, the Mayor or council must also consider whether the person's equipment will support council's preferred choice of electronic communication.	The proposed policy has been drafted in accordance with the minimum requirements of the Regulations.

50% cap A person may only attend a Meeting remotely by electronic means, provided they have not attended more than half of all council meetings in the previous 12 months by this method. The 50% attendance cap ensures that elected members and committee members attend at least half of all Meetings conducted over a 12 month period, in person. Council should record a person's remote attendance in the Meeting minutes to ensure appropriate records keeping. This does not apply to a Member who is a person with a disability as defined in the <i>Disability Services Act 1993</i>.	The proposed policy has been drafted in accordance with the minimum requirements of the Regulations.
Electronic meetings Consistent with the provisions that require the City to consider a person's intended location and equipment for remote attendance at in-person meetings, council must also consider these factors when deciding to conduct an electronic meeting. Council is still required to consult the CEO as part of the decision-making process for holding an electronic meeting.	The proposed policy has been drafted in accordance with the minimum requirements of the Regulations.
Declaration of Confidentiality A Member must not attend a Meeting or the closed part of a Meeting unless, before the Meeting, or the part of the Meeting, is closed, the Member declares that the Member can maintain confidentiality during the Meeting or the closed part of the Meeting (as the case requires).	The proposed policy has been drafted in accordance with the minimum requirements of the Regulations.
Declarations of Interests Where a Member attending via electronic means has declared an interest, prior to discussion of the Item the Presiding Member will request the Minute Officer to electronically disable the Member by moving the Member to the electronic "waiting room". Where attending by telephone or mobile phone the Member will be requested to end the phone connection.	This can be managed via Microsoft Teams with the Minute Officer's assistance and, where attending via telephone, the Member will be called an invited to attend.

Council Code of Conduct Complaints Policy POL-GVN 09

In accordance with regulation 15(2) of the *Local Government (Model Code of Conduct) Regulations 2021* (Model Code of Conduct Regulations) and the City of Mandurah Code of Conduct for Elected Members, Committee Members and Candidates (the Code of Conduct), Council developed a procedure for dealing with complaints relating to an alleged breach of the Code of Conduct at its meeting of 24 August 2021. The Policy established a framework for an effective and transparent complaints handling process and ensures that the principles of procedural fairness and natural justice apply to all complaints under this Policy.

. Following consultation with Elected Members the following amendments are recommended:

Current Policy (Attachment 8.3)	Proposed Policy Amendments (Attachment 8.4)
7. Receiving Complaints	Section 7.2 Complaints not be to actioned, includes the ability for the Authorised Person to seek advice from the Independent Complaints Assessor to determine whether a complaint should not be actioned. Previously 7.2(e) stated that a complaint should not be actioned where the <i>"complaint is not on the approved form nor does the complaint provide sufficient evidence or information"</i>. Following advice from the DLGSC, 7.2 (f) has been inserted to state a complaint would not be actioned where the <i>"complaint is frivolous, trivial, vexatious, misconceived or without substance"</i>. This aligns to the Section 5.110 (3A) of the Act. Other minor amendments to amends to reorder this section.
8.1. Notice to Complainant	Under the Policy, once a complaint is submitted the complainant will be provided with 7 days to provide clarification or additional information (if necessary). If the complainant does not respond to any request for clarification or additional information, the Independent Complaints Assessor is to provide the complainant a further 14 days to respond. It is recommended that this is be reduced from 14 days to 7 days. This amendment will ensure the more efficient management of the complaint.
8.4. Investigation	The following has been inserted: <i>"Noting that work must be carried out within agreed scope of works and where there is a request to expand the scope, approval is obtained from the Authorised Person."</i> This ensures that complaints are managed in accordance with the agreed scope and price.
9. Complaints Report	The following has been inserted: <i>"Prior to the Complaint Report being presented to Council, the Authorised Person will contact the Complainant and Respondent, providing a summary of the Independent Complaints Assessor Complaints Report."</i> This amendment enables the Authorised Persons to provide an update to both parties.

15.1. Confidentiality	The <i>Local Government Amendment Bill 2024 (Bill)</i> will provide for Division 3 Complaints to be treated confidentiality until such time a decision is made. After a decision is made, it is intended that a finding of a breach (or no breach) would be published. The Policy has been drafted to align with Bill. The amendments provide further clarity on the management complaint confidentiality. Including incorporating the requirement to publish the name of the respondent or complainant in the meeting minutes. The DLGSC have advised that consultation on the regulations is likely to commence in the 2025 year, with the amendments to come into effect in the 2025/26 year.
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Statutory Environment

Recording, Live Streaming and Electronic Attendance Policy

The Local Government Act 1995

- Section 5.23A Electronic broadcasting and video or audio recording of council meetings

Local Government (Administration) Regulations 1996

- Section 14H Class 1 local governments and class 2 local governments to broadcast council meetings publicly
- Section 14I Local governments to make recordings of council meetings
- Section 14J Informing members of public of broadcasting or recording
- Section 14K Defamation

Code of Conduct Complaints Management Policy

Local Government (Model Code of Conduct) Regulations 2021

11. Complaint about alleged breach
 - (1) A person may make a complaint, in accordance with subclause (2), alleging a breach of a requirement set out in this Division.
 - (2) A complaint must be made —
 - (a) in writing in the form approved by the local government; and
 - (b) to a person authorised under subclause (3); and
 - (c) within 1 month after the occurrence of the alleged breach.
 - (3) The local government must, in writing, authorise 1 or more persons to receive complaints and withdrawals of complaints.
12. Dealing with complaint
 - (1) After considering a complaint, the local government must, unless it dismisses the complaint under clause 13 or the complaint is withdrawn under clause 14(1), make a finding as to whether the alleged breach the subject of the complaint has occurred.
 - (2) Before making a finding in relation to the complaint, the local government must give the person to whom the complaint relates a reasonable opportunity to be heard.

- (3) A finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur.
- (4) If the local government makes a finding that the alleged breach has occurred, the local government may —
 - (a) take no further action; or
 - (b) prepare and implement a plan to address the behaviour of the person to whom the complaint relates.
- (5) When preparing a plan under subclause (4)(b), the local government must consult with the person to whom the complaint relates.
- (6) A plan under subclause (4)(b) may include a requirement for the person to whom the complaint relates to do 1 or more of the following —
 - (a) engage in mediation;
 - (b) undertake counselling;
 - (c) undertake training;
 - (d) take other action the local government considers appropriate.
- (7) If the local government makes a finding in relation to the complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of —
 - (a) its finding and the reasons for its finding; and
 - (b) if its finding is that the alleged breach has occurred — its decision under subclause (4).
- 13. Dismissal of complaint
 - (1) The local government must dismiss a complaint if it is satisfied that —
 - (a) the behaviour to which the complaint relates occurred at a council or committee meeting; and
 - (b) either —
 - (i) the behaviour was dealt with by the person presiding at the meeting; or
 - (ii) the person responsible for the behaviour has taken remedial action in accordance with a local law of the local government that deals with meeting procedures.
 - (2) If the local government dismisses a complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of its decision and the reasons for its decision.
- 14. Withdrawal of complaint
 - (1) A complainant may withdraw their complaint at any time before the local government makes a finding in relation to the complaint
 - (2) The withdrawal of a complaint must be —
 - (a) in writing; and
 - (b) given to a person authorised under clause 11(3).
- 15. Other provisions about complaints
 - (1) A complaint about an alleged breach by a candidate cannot be dealt with by the local government unless the candidate has been elected as a council member.
 - (2) The procedure for dealing with complaints may be determined by the local government to the extent that it is not provided for in this Division.

Policy Implications

The Policy will form part of the Council Policy suite which is published on the City's website.

Financial Implications

The live streaming and recording hardware and software has been procured and will be installed in the second week of December 2024. The staffing requirements for managing the live streaming requirement has not yet been determined. This will be established once the system is implemented, and the City officers are trained accordingly.

Risk Analysis

From 1 January 2025 there is a statutory requirement that the City must continue to record Council meetings and commence livestreaming of Council meetings.

Council members must ensure that when attending a Council or Committee meeting via electronic means that they adhere to the 50 percent capacity statutory requirement, and the City must maintain a register to account for this.

Strategic Implications

The following strategies from the City of Mandurah Strategic Community Plan 2024- 2044 are relevant to this report:

Leadership:

- Responsible, transparent, value for money delivery of well planned, sustainable, projects, program and services
- A committed, innovative, effective, and values driven Council and workforce

Conclusion

The Council Policy Recording of Council Meetings Council Policy (POL-GVN 10) (refer Attachment 8.1) was prepared and adopted to enable the audio and video recording of Council meetings. From 1 January 2025 the City will be required to live stream and record Council meetings in accordance with the Act and Regulations. Council is requested to consider the revocation of POL-GVN 10, and subsequently, consider for adoption the Council Policy Council Meetings – Live Streaming, Recording and Electronic Attendance (POL-GVN 11) (refer Attachment 8.2) which also incorporates the legislative requirements for attending a Council or Committee meeting via electronic means.

Council is also requested to adopt minor amendments to Council Code of Conduct Complaints Policy POL-GVN 09 (refer Attachment 8.4).

NOTE:

- Refer **Attachment 8.1** Recording of Council Meetings Council Policy (POL-GVN 10) (to be rescinded)
- Attachment 8.2** Council Meetings Live Streaming, Recording and Electronic Attendance (POL-GVN 11) (Proposed)
- Attachment 8.3** Council Code of Conduct Complaints Policy POL-GVN 09 (Current)
- Attachment 8.4** Council Code of Conduct Complaints Policy POL-GVN 09 (Proposed)

RECOMMENDATION

That Council:

1. **Revoke the Recording of Council Meetings Council Policy (POL-GVN 10) as per Attachment 8.1.**
2. **Approve the Council Meetings Live Streaming, Recording and Electronic Attendance Council Policy (POL-GVN 11) to take effect 1 January 2025 as per Attachment 8.2.**
3. **Adopt minor amendments to Council Code of Conduct Complaints Policy POL-GVN 09 as per Attachment 8.4.**

Recording of Council Meetings – Council Policy

POL-GVN10

Council Policy

Policy Objective

To enhance Council's commitment to transparency and accountability through the recording of Ordinary and Special Council meetings.

Applicability

This Policy applies to all Ordinary and Special Meetings of Council. This Policy does not apply to any part of the meeting which is closed under section 5.23(2) of the *Local Government Act 1995*.

Policy Statement

1. Recording of Council Meetings

Ordinary Council meetings and Special Council meetings will be audio and video recorded and published on the City of Mandurah website. The recordings will be published on the City of Mandurah website at the same time as the meeting minutes.

The recording will commence at the time the meeting is due to commence and finish when the Presiding Member closes or adjourns the meeting.

Meetings closed for consideration of matters under section 5.23(2) of the *Local Government Act 1995* (the Act) will not be recorded.

2. Meeting Not Held in Usual Meeting Place

If a meeting is held outside of the Council's usual meeting place (City of Mandurah Council Chambers), the minimum requirement is for an audio recording only.

3. Recordkeeping

The official record of the meeting will be the adopted minutes of the meeting kept in accordance with the Act and *Local Government (Administration) Regulations 1996*. All recordings will be retained in accordance with the *State Records Act 2000* and the City of Mandurah Recordkeeping Plan.

4. Privacy and Notice to the Public

The following notices will be given to ensure that attendees to the meeting including the public, special guests, Elected Members and City officers are aware when a Council meeting is being recorded:

- Prominent signage must be displayed in the Council Chambers informing all attendees that the meeting will be recorded;
- At the commencement of each Council meeting to be recorded, the Presiding Member shall provide a statement to notify the attendees of the Council meeting that the meeting is being recorded;

Recording of Council Meetings – Council Policy



POL-GVN10

- The City of Mandurah website and public participation forms will include a statement advising that Council meetings will be recorded; and
- Notice will also be given in the Council meeting agenda.

5. Camera Positioning

One camera will be positioned to record the visual and audio for Elected Members and relevant City officers. The camera will be positioned in a way to avoid members of the public gallery. The audio recording of all members of the public who address a Council Meeting will be recorded.

6. Attendance via Electronic Means

Where an Elected Member is attending the Council Meeting via electronic means, the recording of the electronic attendee will be audio recording only.

7. Technical disclaimer

There may be situations where, due to technical difficulties, the recording of the Council meeting may not be available. Where the City experiences technical difficulties, the Presiding Member, may in accordance with the *City of Mandurah Standing Orders Local Law 2016* adjourn the meeting for a period not exceeding 15 minutes, to enable the technical issue to be rectified.

If technology failure prevents a council meeting (or part of a meeting) from being recorded, the meeting may still proceed. The City will provide a notice on the City's website stating the reasons why the recording was not available.

8. Suspension of recording

If the meeting is adjourned in accordance with the *City of Mandurah Standing Orders Local Law 2016* the recording will be suspended, until such time the meeting is reconvened, at which time the recording will be recommenced.

Following the Council meeting, the Chief Executive Officer has discretion to direct the exclusion of all or part of any meeting recording considered inappropriate to be published.

Material considered to be inappropriate may include, but is not limited to, material that may: be defamatory; infringe copyright; breach the privacy of an individual; be offensive, abusive or discriminatory; disclose confidential or privileged information.

9. Copyright

Access to recordings of Council meetings is provided on the City's website for personal and non-commercial use only, unless otherwise approved by the City. Copying or distribution of any part of the recording is not permitted without prior approval of the City. The City reserves all rights in relation to its copyright.

10. Defamation

In accordance with section 9.57A of the Act the City is not liable for an action for defamation in relation to matter published on its official website as part of a livestream, audio or video recording of Council proceedings. As from 1 January 2025, under regulation 14K of the *Local Government (Administration) Regulations 1996*, the City is not liable for an action in defamation in relation to any of the following actions authorised or required by Part 2A of the Regulations:

Recording of Council Meetings – Council Policy

POL-GVN10

- (a) publicly broadcasting a meeting;
- (b) making a recording of a meeting;
- (c) making a recording of a meeting publicly available;
- (d) retaining a recording of a meeting or a copy of a recording;
- (e) providing a copy of a recording of a meeting to the Departmental CEO.

Opinions expressed or statements made by persons during the course of a meeting and contained within a video and/or audio recording, are the opinions or statements of those individual persons and not necessarily the opinions or statements of the City or endorsed by the City.

City officers and Elected Members are not liable in defamation for any statements made in good faith in the performance of their statutory functions. City officers, Elected Members and members of the public are not liable in defamation for any statement to which a defence is applicable under the *Defamation Act 2005*.

Legislative Context

Local Government Act 1995

City of Mandurah Standing Orders Local Law 2016

Related Documents

Department of Local Government Sport and Cultural Industries Livestreaming and Recording of Council Meetings Guide: Explanatory paper

Responsible Directorate: Business Services

Responsible Department: Governance Services

Reviewer: Executive Manager, Governance Services

Creation date and reference: 23 July 2024, Minute G.6/07/24

Last Review: New Policy

Amendments			
Version #	Council Approval Date, Reference	Date Document In force	Date Document Ceased
1	23/07/2024, Minute G.6/07/24	24/07/24	

Council Meetings – Live Streaming, Recording and Electronic Attendance

POL-GVN 11

1. Policy Objective

The Council Meetings - Live streaming, Recording and Electronic Attendance Policy (Policy) outlines the City of Mandurah's (the City) position with respect to 1) the live streaming and recording of Council Meetings and access to the recorded proceedings and 2) the facilitation of electronic attendance of Council and Committee meetings in accordance with the *Local Government Act 1995* (the Act) and the *Local Government (Administration) Regulations 1996* (the Regulations).

1.1 Live Streaming and Recording

The objective of this Policy in relation to live streaming and recording of Council Meetings is to:

- ensure open and transparent government, and improve engagement with the community and accessibility to Council decision-making through the livestreaming and recording of Council Meetings; and
- enhance Council's commitment to the transparency and accountability and efficiency in its decision-making processes and recording of Council Meetings.

1.2 Electronic Attendance

The objective of this Policy in relation to electronic attendance of Council and Committee meetings is to:

- ensure a consistent and transparent approach to the request and approval of individual Elected Members and Committee Members attending meetings electronically;
- establish the decision-making framework to support effective electronic participation at in-person meetings; and
- establish the parameters for requests for electronic attendance at meetings and the expectations of Council and Committee members attending meetings electronically in relation to equipment and location.

2. Applicability

2.1 Live Streaming and Recording

This Policy applies to the live streaming and recording of all Ordinary and Special Meetings of Council.

2.2 Electronic Attendance

This Policy provides guidance, in accordance with section 14C of the Regulations in relation to the attendance by Council and Committee Members by electronic means at:

- an ordinary meeting of the council;
- a special meeting of the council;
- a meeting of a committee of the council; or
- a meeting of an audit committee of a local government.

This Policy provides guidance, in accordance with regulation 14D of the Regulations, in relation to meetings being held by electronic means.

Council Meetings – Live Streaming, Recording and Electronic Attendance

POL-GVN 11



3. Policy Statement

This Policy provides guidance around the management of the live streaming process and recordings of Ordinary Council and Special Council meetings held in the Council Chamber. This Policy as it relates to live streaming and recording will be applied to every Ordinary Council and Special Council meeting, unless held outside the Council Chamber.

All Council and Committee members ('Members') recognise the importance of decision-making in their role to represent the Community, and attendance at meetings is a necessary and valued part of this process. To provide flexibility for Members in meeting their obligations to attend meetings, consideration will be given to a Member in attending via electronic means with approval being considered in accordance with legislation and this Policy.

4. Live Streaming and Recording of Council Meetings

4.1 Usual meeting place

For the purposes of the Regulations, the Council Chamber is the Council's usual meeting place. Live streaming and the associated recording will be applied to every Ordinary Council and Special Council meeting.

The City will provide and maintain audio-visual equipment installed in the Council Chamber for the purpose of facilitating live streaming and compliance with the City's statutory obligations in this respect.

4.2 Live Streaming and Recording Availability to the Public

The live streaming of Council meetings will be accessible on the City's website upon commencement of the meeting.

Live streaming will cease when:

- the Presiding Member declares the meeting closed; or
- the meeting is closed to the public in accordance with the Act; or
- the meeting is adjourned.

The recording of live streamed Council meetings will be made available on the City's website within 14 days of the date of the meeting in accordance with the Regulations.

4.3 Meeting or Items of Business Closed to the Public

Council meetings, or part of meetings, closed pursuant to section 5.23 of the Act for consideration of confidential matters are not permitted to be live streamed. In this circumstance, live streaming will be suspended at the time the Presiding Member announces the meeting is to be closed to the public.

In instances where the Council meeting is closed (or part of the meeting) for consideration of confidential matters, a notice will be displayed on the live stream advising the viewer the meeting has gone behind closed doors.

An audio recording of confidential items is required under the Regulations and permitted for minute taking by the Minute Officer, but will not be released to the public, or made available on the City's website.

Council Meetings – Live Streaming, Recording and Electronic Attendance

POL-GVN 11



Confidential recordings will be released, if requested, to the Department of Local Government, Sport and Cultural Industries, the Police, the Court, or a State Government oversight agency.

4.4 Improvised Recordings

In the event of a failure of the City's audio-visual recording equipment or other technological failure outside of the City's control, the City is not required to continue to live stream the particular meeting and will ensure there is a suitable recording device available at the particular meeting to allow the proceedings to be audio recorded in accordance with the Regulations.

4.5 Meeting Not Held in Usual Meeting Place

If a Council meeting is held outside of the Council's usual meeting place, the meeting will be audio recorded as the minimum as required under the Regulations.

4.6 Recordkeeping

The official record of the Council meeting will be the adopted minutes of the meeting kept in accordance with the Act and the Regulations.

The recording (audio and video) must be made available on the City of Mandurah website or appropriate social media channel for 5 years and the recording must be retained for 5 years in accordance with regulation 14I of the Regulations.

All recordings will be retained in accordance with the *State Records Act 2000* and the City of Mandurah Recordkeeping Plan.

4.7 Privacy and Notice to the Public

The following notices will be given to ensure that attendees to the meeting including the public, special guests, Elected Members and City officers are aware when a Council meeting is being recorded and live streamed:

- Prominent signage must be displayed in the Council Chambers informing all attendees that the meeting will be recorded and live streamed;
- At the commencement of each Council meeting, the Presiding Member shall provide a statement to notify the attendees of the Council meeting that the meeting is being live streamed and recorded;
- The City of Mandurah website and public participation forms will include a statement advising that Council meetings will be live streamed and recorded; and
- Notice that a Council meeting will be live streamed and recorded will be given in the Council meeting agenda.

4.8 Camera Positioning and Broadcasting and Recording

The cameras will be positioned to record the visual and audio for Elected Members and relevant City officers. The camera will be positioned in a way to avoid members of the public gallery.

While the image of members of the public who attend the meeting will not appear in either the live stream or video recording, the audio broadcasting and recording of comments made by the public will be captured.

Council Meetings – Live Streaming, Recording and Electronic Attendance

POL-GVN 11



4.9 Technical Issues Impacting Live Streaming

The City will make every reasonable effort to ensure that the live stream is operational and that the recording of the live stream is made available on the City's website at the same time as the minutes. Should any technical difficulties arise however, the live stream and/or recording may not be available or may be delayed.

Where the City experiences technical difficulties, the Presiding Member, may in accordance with the *City of Mandurah Standing Orders Local Law 2016* adjourn the meeting for a period not exceeding 15 minutes, to enable the technical issue to be rectified.

If technology failure prevents a Council meeting (or part of a meeting) from being livestreamed the meeting may proceed. In the event of the technical failure of livestreaming of a Council meeting (or part of the meeting), the City must publish a notice on the City of Mandurah website within 14 days stating the reason for the failure.

4.10 Technical issues impacting on recording

If technology failure prevents a Council meeting (or part of a meeting) from being recorded, the meeting may still proceed if the City does everything reasonably practicable to make an improvised recording of the meeting.

If a Council meeting is recorded by improvised recording, the City must publish a notice on the City's website stating the following:

- An explanation as to why it was not possible for a recording of the meeting or part of the meeting to be made by means of the City's recording technology;
- the means by which the improvised recording was made, providing the technology used for the recording; and
- any deficiencies in the improvised recording and any explanation.

If the City is unable to make an improvised recording, the City must publish a notice on the City's website stating the following:

- An explanation as to why it was not possible for a recording of the Council meeting or part of the meeting to be made by means of the City's recording technology;
- that no improvised recording was made; and
- that it was not reasonably practicable for the City to make any improvised recording, providing an explanation of why that was the case.

4.11 Suspension of Live Stream and Recording

If a Council meeting is adjourned in accordance with the *City of Mandurah Standing Orders Local Law 2016* the live stream and recording will be suspended, until such time the meeting is reconvened, at which time the live stream and recording will be recommenced.

4.12 Copyright

Access to the live stream and recordings of Council meetings is provided on the City's website for personal and non-commercial use only, unless otherwise approved by the City. Copying or distribution of any part of the live stream or recording is not permitted without prior approval of the City. The City reserves all rights in relation to its copyright.

Council Meetings – Live Streaming, Recording and Electronic Attendance

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4.13 Defamation

In accordance with section 9.57A of the Act the City is not liable for an action for defamation in relation to matter published on its official website as part of a live stream, audio or video recording of Council proceedings.

Opinions expressed or statements made by persons during the course of a meeting and contained within a live stream, video and/or audio recording, are the opinions or statements of those individual persons and not necessarily the opinions or statements of the City or endorsed by the City.

City officers and Elected Members are not liable in defamation for any statements made in good faith in the performance of their statutory functions. Whilst defences under the *Defamation Act 2005* may also be applicable, this is a matter that can only be determined by the Court.

4.14 Public Participation

In accordance with regulation 7(3) of the *Local Government (Administration) Regulations 1996* (Administration Regulation), Council strives to provide the public with equal and fair opportunity for the public to ask questions at the meeting and receive a response, however public question time should not result in unreasonable delay to the meeting progressing, to undertake the business of the meeting.

In accordance with regulation 6 of the Administration Regulations, the minimum time allotted for public question time is 15 minutes. Council will allocate 15 minutes for public question time and the Presiding Member may call a motion to extend public question time at the end of the expired 15 minutes.

Each member of the public who wishes to ask a question is allotted to ask up to three (3) questions. Sub-parts of questions are counted as a question (ie. question 1 parts (a), (b) and (c) will be counted as three questions). At the discretion of the Presiding Member additional questions may be permitted.

All questions must relate to the ordinary business of the City, the function of Council or the purpose of the Special Council or Committee Meeting as appropriate.

If after having allowed each person (3) questions there is time remaining, the Presiding Member in accordance with the *City of Mandurah Standing Orders Local Law 2016* will allow further questions, again in limits of three per person.

A question may be taken on notice by the Council or Committee for a later response. In order to enable City officers to prepare a response, it is preferred that the questions are received in advance of the Council meeting.

In accordance with regulation 7(4) of the Administration Regulations, the Council or Committee is not required to:

- (a) answer a question that does not relate to a matter affecting the local government; or
- (b) a council at a special meeting to answer a question that does not relate to the purpose of the meeting; or
- (c) answer a question that does not relate to a function of the committee.

All members of the public asking questions of Council or a Committee are required to comply with section 3.3 of the *City of Mandurah Standing Orders Local Law 2016*.

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5. Electronic Attendance

5.1 Applicability and Electronic Means

For the purposes of this section of the Policy 'Meeting' means:

- an ordinary meeting of council; or
- a special meeting of council; or
- a meeting of a committee of council; or
- a meeting of an audit committee of the local government.

The electronic means by which a Member may attend a meeting includes telephone, video conference or other means of instantaneous communication, as determined by the Mayor or Council in consultation with the Chief Executive Officer ('CEO'). The preferred method of electronic attendance is via Microsoft Teams.

5.2 Council and Committee Member Attendance by Electronic Means

Members may attend an in-person meeting by electronic means if authorised by the Mayor, or in the case of the Mayor attending by electronic means, by Council unless the attendance at the proposed meeting would result in the Member attending by electronic means more than half of the Meetings (including the proposed Meeting) within the 12-month period ending on the day on which the proposed Meeting is to be held.

This does not apply to a Member who is a person with a disability as defined in the *Disability Services Act 1993*.

5.3 Requests for Attendance by Electronic Means

Members are to submit requests for electronic attendance at the earliest opportunity, but in any case, requests must be received so that there is sufficient time for the request to be considered and the necessary technology and meeting protocols to be implemented.

All requests to attend a Meeting electronically must be submitted in writing using the required form to the Mayor, or where it is the Mayor requesting to attend electronically, submitted to Council for consideration.

By making a request for electronic attendance Members must declare that confidentiality is possible, and that confidentiality will be maintained throughout the course of the meeting.

Members must also outline the following:

- location from which they intend to attend the Meeting;
- equipment that they intend to use;
- how suitable these are to effectively engage in deliberations and communications during the meeting, including closed proceedings; and
- confirm that the location from which they attend is safe, quiet, private, devoid of distractions, and where a meeting is closed to the public, a place where confidentiality can be maintained.

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If a request to attend a Meeting is submitted by the Mayor or the Chairperson of a Committee, then the Mayor or Chairperson (as the case may be) may choose to defer the presiding of that Meeting to the Deputy Mayor or Deputy Chairperson.

5.4 Suitable Location

In assessing an application to attend via electronic means, consideration must be given by the Mayor or Council to the location from which the Member intends to attend the Meeting and the equipment they intend to use to attend the Meeting are suitable for the Member to be able to effectively engage in deliberations and communications during the Meeting.

Members must confirm in writing that the location from which they attend is safe, quiet, private, devoid of distractions, and where a meeting is closed to the public, a place where confidentiality can be maintained.

Location requirements must be satisfied before authorisation is given to a Member to attend any Meeting by electronic means.

5.5 Confidentiality

A Member must not attend a Meeting or the closed part of a Meeting unless, before the Meeting, or the part of the Meeting, is closed, the Member declares that the Member can maintain confidentiality during the Meeting or the closed part of the Meeting (as the case requires).

If the Member makes the declaration and subsequently cannot maintain confidentiality, the Member must leave the Meeting or the closed part of the Meeting.

A Member's declaration under this section must be recorded in the minutes of the Meeting.

5.6 Declarations of Interest

Where a Member attending via electronic means has declared an interest, prior to discussion of the Item the Presiding Member will request the Minute Officer to electronically disable the Member by moving the Member to the electronic "waiting room". Where attending by telephone or mobile phone the Member will be requested to end the phone connection.

Once the item discussion is complete the Presiding Member will invite the Member to re-join the Meeting via the Minute Officer and both the Presiding Member and the Member will verbally acknowledge the Member's return.

5.7 Method of Determining Voting when Attending Electronically

The Presiding Member will decide the method to be used to determine a Member's vote at a Meeting.

5.8 Meetings Held by Electronic Means

A Meeting may be held by electronic means subject to legislative requirements.

In accordance with r14D of the Regulations, the Mayor or Council may determine whether a Meeting is to be held by electronic means outside of a public health emergency or a state of emergency. In authorising a Meeting to be held by electronic means the Mayor or Council must have regard to the number of previous Meetings held by electronic means and give consideration to the location and equipment available to each Member to attend electronically.

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If a decision is made to hold a Meeting by electronic means, so far as is practicable the provisions of under this section will apply to the electronic meeting.

A change from an in-person meeting to an electronic meeting will require adequate public notice in accordance with r12 of the Regulations.

6. Legislative Context

Local Government Act (WA) 1995

Local Government (Administration) Regulations (WA) 1996

State Records Act 2000

Defamation Act 2005

Copyright Act 1968

7. Review

At a minimum this Council Policy will be reviewed every two years.

8. Related Documents

These documents are mandatory and required to give effect to this policy:

City of Mandurah Standing Orders Local Law 2016

City of Mandurah Code of Conduct for Employees

City of Mandurah Code of Conduct for Elected Members, Committee Members and Candidates

9. Supporting Documents

The following documents inform this Policy (i.e. documents that are not mandatory to the implementation of this policy but may support the implementation of the Policy):

Department of Local Government Sport and Cultural Industries Livestreaming and Recording of Council Meetings Guide: Explanatory paper.

Department of Local Government Sport and Cultural Industries Guidelines for Developing Policies on Electronic Attendance and Meetings.

Responsible Directorate:	Business Services
Responsible Department:	Governance and Legal Services
Reviewer:	Governance and Legal Services
Creation date and reference:	"<Insert Date Here>" "<Insert Document Reference>"
Last Review:	New Policy

Council Meetings – Live Streaming, Recording and Electronic Attendance

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Amendments			
Version #	Council Approval Date, Reference	Date Document In force	Date Document Ceased

PROPOSED

Code of Conduct Complaints Management Policy

POL-GVN 09

1. Objective

In accordance with regulation 15(2) of the *Local Government (Model Code of Conduct) Regulations 2021* and the City of Mandurah Code of Conduct for Elected Members, Committee Members and Candidates (the Code of Conduct), the Policy details the process for dealing with complaints about alleged breaches of the Code of Conduct.

This Policy establishes a framework for an effective and transparent complaints handling processes. The principles of procedural fairness and natural justice apply to all complaints under this Policy.

2. Statement

In accordance with section 5.104 of the *Local Government Act 1995* (the Act), Council adopted a Code of Conduct for Elected Members, Committee Members and Candidates.

The Code of Conduct reflects the model code of conduct prescribed by section 5.103(1) of the Act which includes:

- general principles to guide behaviour – Division 2
- requirements relating to behaviour – Division 3
- provisions specified to be rules of conduct – Division 4

The Code of Conduct sets out principles and standards of behaviour elected members, committee members and candidates must observe and is intended to promote accountable and ethical decision-making and conduct.

For the purposes of this Policy a complaint is one that alleges a breach of Division 3 – Behaviour, of the Code of Conduct.

3. Applicability

This Policy applies to:

- a. Elected members, committee members and candidates where a complaint has been received by the City under the City's Code of Conduct.
- b. Authorised Person; and
- c. Independent Complaints Assessor.

A complaint about an alleged breach by a candidate cannot be dealt with unless the candidate has been elected as an Elected Member for the City of Mandurah.

This Policy does not apply to complaints involving allegations of:

- serious improper conduct, corruption, fraud or other criminal conduct which must be referred to the appropriate authority
- minor breach of Division 4 – Rules of Conduct of the *Local Government (Model Code of Conduct) Regulations 2021* which must be referred to the appropriate authority

4. Procedural Fairness

4.1 Principles

The principles of procedural fairness and natural justice, will apply when dealing with a Complaint under this Policy, including:

- a. Respondent will be afforded a reasonable opportunity to be heard before any findings are made, or a Plan implemented;

- b. Council should be objective and impartial, with an absence of bias or the perception of bias; and
- c. any findings made will be based on proper and genuine consideration of the evidence.

4.2 Consistency

The application of this Policy should lead to consistency in process and outcomes. While each Complainant and Respondent will be dealt with according to their circumstances, and each Complaint considered and determined on its merits, similar circumstances will result in similar decisions.

5. Making a complaint

In accordance with Clause 11 of the Code of Conduct, a complaint must be made within one month after the occurrence of the alleged breach.

The complaint must be in writing using the approved Complaints Form which requires the following:

- a. Name and contact details of the person who is making the complaint (anonymous complaints will not be accepted);
- b. Name of the Elected Member, Candidate or Committee Member who allegedly breached the Code of Conduct;
- c. Details of the alleged breach of a requirement of Division 3 – Behaviour, accompanied with supporting information to be attached to the Form; and
- d. Marked confidential and submitted to the Authorised Person via codecomplaints@mandurah.wa.gov.au or delivered to 3 Peel Street Mandurah WA 6210.

In relation to candidate complaints no action will be taken until the results of the election are declared by the Returning Officer. If the Respondent is elected, then the complaint will be dealt with in accordance with this Policy.

If the Respondent is not elected, the Authorised Person will provide the Complainant with notice that the Respondent has not been elected and that the Complaint cannot be dealt with.

6. Authorised Person

In accordance with Clause 11(3) of the Code of Conduct:

- a. The Chief Executive Officer (CEO) is authorised to receive complaints and withdrawal complaints; or
- b. Where the Complainant is the CEO, the Director of Business Services is authorised to receive complaints and withdrawal complaints.

The Authorised Person is responsible for:

- a. receiving complaints in accordance with Part 7 of this Policy;
- b. communicating with the complainant to advise the complaint has been accepted or rejected in accordance with this Policy and the Code of Conduct;
- c. engaging an Independent Complaints Assessor in accordance with the Council Procurement Policy POL CPM-02;
- d. liaising with and providing administrative support to the Independent Complaint Assessor appointed under this Policy;
- e. liaising with the City to facilitate the calling and convening of Council meetings if required;
- f. taking necessary steps to terminate the complaint if the complaint is withdrawn in accordance with Part 9 of this Policy; and
- g. undertaking their functions in accordance with this Policy.

7. Receiving Complaints

7.1 Processing a Complaint

Within 7 days of a complaint being lodged, the Authorised Person will ensure that the complaint meets the following requirements:

- a. has been made within one month after the occurrence of the alleged breach;
- b. is in writing and within the approved Form and all sections of the Form are complete;
- c. the complaint is relating to an alleged breach of Division 3 – Behaviour of the Code; and
- d. the complaint is about a current Elected Member or Committee Member or a candidate that has nominated for the upcoming local government election;

7.2 Complaints to be actioned

For complaints that meet these requirements as per Part 7 of this Policy, the Authorised Person will:

- a. confirm receipt of the Complaint;
- b. provide a copy of this Policy;
- c. explain the application of confidentiality;
- d. advise that the complaint has been referred to an Independent Complaints Assessor for further action.

Note: Where the complaint relates to a candidate of the upcoming local government election, no action will be taken unless the candidate is elected into office.

7.3 Complaints not to be actioned

For complaints that do not meet the requirements as specified in Part 7.1 of this Policy, the Authorised Person will give notice as to the reasons the complaint will not be actioned.

A complaint shall not be actioned if the complaint meets at least one of the following:

- a. It is withdrawn by the Complainant;
- b. The alleged breach is greater than one month;
- c. The Alleged conduct relates to a person who is not an elected member of the City, or a person who was a candidate and was not elected;
- d. The allegation is not a breach of the Standards of Behaviour set out Division 3 of the Code of Conduct;
- e. Not on the Complaints Form approved by Council nor does the complaint provide sufficient information or evidence;
- f. Complaint made anonymously;
- g. Alleging a breach of the Rules of Conduct Division 4 of the Code of Conduct;
- h. Complaint has been dealt with by the presiding member at a Committee or Council Meeting;
- i. Duplicate of a complaint made by the same person for the same matter; or
- j. The complaint is of the same subject matter that has been dealt with, or dismissed by the local government.

8. Independent Complaints Assessor

An Independent Complaints Assessor will be appointed by the Authorised Person to conduct the complaints process in accordance with this Policy. Prior to commencing the complaints process, the Authorised Person will develop a scope of work through consultation with the Independent Complaints Assessor.

The Independent Complaints Assessor is an impartial third party, specialising in complaints management, required to undertake the functions in accordance with this Policy and must ensure that

the principles of procedural fairness and natural justice are upheld and maintained throughout the process. All complaints processes must be conducted without bias and in an impartial and objective manner without any actual or perceived conflict of interest.

To be eligible to be engaged as the Independent Complaints Assessor, a person must, at a minimum, meet the following requirements:

- a. an understanding of local government; and
- b. knowledge and experience of investigative processes including but not limited to procedural fairness requirements; and
- c. knowledge and experience of one or more of the following:
 - i. investigations
 - ii. law
 - iii. public administration
 - iv. alternative dispute resolution.

In accordance with this Policy, a complaint must be managed through the following complaint processes:

- a. Alternative Dispute Resolution in accordance with Part 8.3 of this Policy; and/or
- b. Investigation in accordance with Part 8.4 of this Policy.

Complaints must be managed in a cost effective and efficient manner. In instances where the scope of work expands the Independent Complaints Assessor they must seek approval from the Authorised Person.

8.1 Notice to the Complainant

Within 7 days after receiving a Complaint from the Authorised Person, the Independent Complaints Assessor will provide written notice to the Complainant that:

- a. confirms receipt of the Complaint;
- b. provides a copy of this Policy which includes the complaint management pathways;
- c. outlines the process that will be followed and the possible outcomes;
- d. explains the application of confidentiality to the complaint; and
- e. if necessary seeks clarification or additional information.

The Complainant will be provided with 7 days to provide clarification or additional information (if necessary). All reasonable attempts will be made to contact the Complainant.

In the event that the Complainant does not respond to any request for clarification or additional information, the Independent Complaints Assessor shall write to the Complainant using the contact information provided on the Complaint Form advising them that they have 14 days to provide a response.

If the Complainant does not respond then the complaint will be managed in accordance with Part 8.4 of this Policy.

8.2 Notice to the Respondent

Within 14 days after receiving a Complaint from the Authorised Person, the Independent Complaints Assessor will provide written notice to the Respondent that:

- a. advises that a Complaint has been made in accordance with the Code of Conduct;
- b. includes a copy of the Complaints Form (in accordance with clause 14 – confidentiality) and any supporting information provided;
- c. provides a copy of this Policy which includes the complaint management pathways;

- d. outlines the process that will be followed, the opportunities that will be afforded to the Respondent to be heard and the possible outcomes; and
- e. if applicable, advises that further information has been requested from the Complainant and will be provided in due course.

The Respondent will be invited to make a written submission in relation to the matter within at least 14 days. All reasonable attempts will be made to contact the Respondent.

If the event that the Respondent requests an extension of time to provide a response, the Independent Complaints Assessor may grant an extension of up to 14 days. No additional extensions are to be granted.

If the Respondent fails to provide a response within the period stated (including the extension of time) the Independent Complaints Assessor shall write to the Respondent's last known place of residence or email to the Respondent's email address, advising them that they have 7 days to provide a response.

If the Respondent does not respond then the complaint will be managed in accordance with Part 8.4 of this Policy.

8.3 Alternative Dispute Resolution

Alternative Dispute Resolution may support both parties to reach a mutually satisfactory outcome that resolves the issues giving rise to the Complaint. Alternative Dispute Resolution requires the consent of both parties to the Complaint and may not be appropriate in all circumstances.

To commence the process, the Independent Complaints Assessor will, as the first course of action upon providing a notice, offer the Complainant and the Respondent the option of Alternative Dispute Resolution. If both parties agree to participate in Alternative Dispute Resolution, the Independent Complaints Assessor will pause the formal process.

The objective of Alternative Dispute Resolution is to reach an agreed resolution that satisfies the Complainant that the formal process is no longer required, allowing them to withdraw the Complaint, in accordance with Part 9 of this Policy.

If Alternative Dispute Resolution is commenced, both the Complainant and Respondent may decline to proceed with the process at any time. The process may also be terminated on the advice of the Independent Complaints Assessor.

If Alternative Dispute Resolution is terminated or does not result in the withdrawal of the Complaint, the Independent Complaints Assessor will resume an investigation as required under Part 8.4 of this Policy.

8.4 Investigation

The Independent Complaints Assessor is given the necessary powers and authority to undertake an investigation process in accordance with the Code of Conduct, this Policy and industry best practice. The Independent Complaints Assessor may:

- a. inquire with all parties to provide any evidence or statements relevant to the complaint;
- b. obtain any information from other parties in relation to policies, procedures and practices including access to relevant records or witness statements; and
- c. seek advice or expert guidance that may be reasonably necessary to assist them with their investigation or the conduct of their investigation.

The Independent Complaints Assessor may take evidence in the form of one or more of the following:

- a. oral or written evidence;

- b. documentary evidence; and
- c. expert or technical evidence.

All investigations of a complaint are to observe due process and procedural fairness. Procedural fairness for an investigation shall include:

- a. ability for the Respondent to provide an opportunity to respond to the complaint;
- b. all parties given a reasonable opportunity to respond;
- c. careful consideration of all evidence obtained during the course of the investigation;
- d. maintaining confidentiality;
- e. conducting the investigation in accordance with the Code of Conduct and this Policy;
- f. taking into account relevant considerations;
- g. investigation recommendations being appropriately documented;
- h. ensuring any conflicts of interest are managed appropriately;
- i. acting fairly, without bias and in an impartial manner; and
- j. conducting the investigation without undue delay.

8.5 Records Management

The Independent Complaints Assessor must comply with the records management requirements as outlined in the contract for service. Once the investigation is finalised all records must be provided to the Authorised Person who will ensure that the records are maintained in accordance with the City's record-keeping system with restricted access to ensure confidentiality.

9. Complaint Report

The complaints process must ensure that the Respondent is provided with a reasonable opportunity to respond before forming any opinions, or drafting the Complaint Report, proposed Plan or recommendations. This includes evidence to Council must be of a sufficient quality and relevance to lead to a conclusion the conduct alleged, on the balance of probabilities, likely occurred.

The Independent Complaints Assessor will prepare a Complaint Report for Council that will include:

- a. the substance of the complaint;
- b. the nature and extent of the investigation into the complaint;
- c. the evidence obtained during the investigation into the complaint, including the complaint documents, the Respondent documents and any relevant attachments;
- d. outline of the process followed, including how the Respondent was provided with an opportunity to be heard;
- e. a statement of reasons as to why the matter was one that could not or should not be resolved by alternative means;
- f. a description of any attempts made to resolve the matter by use of alternative means (Alternative Dispute Resolution);
- g. include recommendations on each decision that may be made by Council;
- h. include reasons for each recommendation; and
- i. any recommended plan prepared to address the behaviour of the person to whom the complaint relates.

The Independent Complaint Assessor will liaise with the Authorised Person to include the Complaint Report in the Agenda for the Council Meeting. The Authorised Person will be responsible for the preparation of a Confidential Report which will include the Complaint Report and proposed Plan.

The Agenda will be prepared on the basis that the part of the meeting that deals with the Complaint Report will be held behind closed doors in accordance with s.5.23(2) of the Act.

9.1 Submission from Respondent

In accordance with clause 12(5) of the Code of Conduct, the Respondent must be consulted when preparing the Plan. All reasonable attempts will be made to contact the Respondent.

The Independent Complaints Assessor shall provide the Respondent with a copy of the findings included in the draft Complaint Report and proposed Plan. The Respondent will be invited to make a written submission which will be considered as part of the proposed Plan. A copy of the Respondents submission will also be provided within the Complaints Report. Council will consider any submissions made by the Respondent before adopting and implementing a proposed Plan.

The Respondent will be given 14 days to make a submission. In the event that the Respondent requests an extension of time to make a submission, the Independent Complaints Assessor may grant an extension of up to 7 days.

If the Respondent does not provide a submission or fails to respond within the time stated (including an extension of time), the Independent Complaints Assessor shall write to the Respondent advising that they have 7 days to provide a response.

In instances where Council decides to prepare an alternate Plan, Council must consult with the Respondent in accordance with clause 12(5) of the Code of Conduct. The Authorised Person will instruct the Independent Complaints Assessor to invite the Respondent to make a written submission.

The Respondent will be given 14 days to make a submission on the alternate Plan. In the event that the Respondent requests an extension of time to make a submission, the Independent Complaints Assessor may grant an extension of up to 7 days.

If the Respondent does not provide a submission or fails to respond within the time stated (including an extension of time), the Independent Complaints Assessor shall write to the Respondent advising that they have 7 days to provide a response.

If the Respondent does not provide a submission or fails to respond, the Independent Complaints Assessor will provide an updated Complaints Report outlining the consultation process undertaken on the alternate Plan. Council will consider the updated Complaints Report and make a determination in relation to whether Council approves the alternate Plan.

The Independent Complaints Assessor may at any time prior to issuing a draft Complaint Report and Plan, issue an amended Complaint Report and Plan to the Respondent in relation to the matter referred to them.

Where the Independent Complaints Assessor issues an amended Complaint Report and Plan, they must provide the Respondent with a further opportunity to make a written submission in response to the amended report within at least 14 days. The amended Complaint Report and Plan will be presented to Council for consideration once the Respondent has had an opportunity to provide comments in response to the amendments.

10 Withdrawal of complaint

A Complainant may withdraw their complaint at any time before Council makes a Finding in relation to the complaint.

The withdrawal of a Complaint must be in writing and given to an Authorised Person.

11 Council to make a determination

Decisions made under this Policy will reflect the principles of procedural fairness.

Council will determine matters relating to complaints, including:

- a. Dismissing a behaviour complaint and providing reasons for any such dismissal.
- b. Making a Finding as to whether an alleged complaint has or has not occurred, based upon evidence from which it may be concluded that it is more likely that the breach occurred than it did not occur.

Where a Finding is made that a breach has occurred, determining:

- a. To take no further action; or
- b. Prepare and implement a Plan to address the behaviour of the person to whom the complaint relates.

11.1 Options for determination

Council will consider the Complaint Report and proposed Plan and give due regard to the recommendations. In accordance with the Code of Conduct the following decisions are available:

a. Dismissing a complaint

If the behaviour that is the subject of the Complaint is alleged to have occurred at a Council or Committee Meeting, the Council will determine whether or not to dismiss the Complaint in accordance with Clause 13 of the Code of Conduct and Part 10.2 of this Policy.

If the Council dismisses a Complaint, the Authorised Person must give the Complainant and the Respondent written notice of the decision and the reasons for the decision in accordance with clause 13.2 of the Code of Conduct. This action is to be undertaken in accordance with the *City of Mandurah Standing Orders Local Law 2016*. This concludes the process of this complaint.

If the Complaint is not dismissed, the processes outlined in this Policy must be followed.

b. Breach did not occur

If Council finds that the alleged Breach did not occur, the Authorised Person must give the Complainant and the Respondent written notice of the Finding and the reasons for the Finding in accordance with clause 12(7)(a) of the Code of Conduct. This action is to be undertaken in accordance with the *City of Mandurah Standing Orders Local Law 2016*. This concludes the process of this complaint.

c. Breach did occur

If Council finds that the alleged breach did occur, the Council will decide whether to take no further action in accordance with clause 12(4)(a) of the Code of Conduct or adopt the proposed Plan or prepare an alternate Plan to address the behaviour in accordance with clause 12(4)(b) of the Code of Conduct and this Policy.

i. No further action

If the Council decides to take no further action, the Authorised Person must give the Complainant and the Respondent written notice of this decision and the reasons for the Finding in accordance with clause 12(7)(a) of the Code of Conduct. This action is to be undertaken in accordance with the *City of Mandurah Standing Orders Local Law 2016*. This concludes the process of this complaint.

ii. Determining a Plan

Council may decide to adopt the proposed Plan or an alternate Plan. If Council decides to adopt an alternate Plan, Council must consult with the Respondent in accordance with clause 12(5) of the Code of Conduct. Council will consider any submissions made by the

Respondent before adopting and implementing an alternate Plan, refer to Part 9.2 and 10.5 of this Policy.

11.2 Dismissal of a complaint

The Council must dismiss a Complaint in accordance with clause 13(1)(a) and (b) of the Code of Conduct if it is satisfied that:

- a. the behaviour to which the Complaint relates is a breach of Division 3 of the Code of Conduct and occurred at a Council or Committee Meeting; and
- b. either :
 - i. the behaviour was dealt with by the person presiding at the meeting; or
 - ii. the Respondent has taken remedial action in accordance with the *City of Mandurah Standing Orders Local Law 2016*.

11.3 Finding

A Finding that the alleged Breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur (refer clause 12(3) of the Code of Conduct).

This may involve first considering whether the behaviour occurred, on the balance of probabilities, and then whether that behaviour constituted a breach of a requirement of Division 3 of the Code of Conduct.

11.4 Action

In deciding whether to take no further action, or prepare and implement a Plan, the Council may consider:

- a. the nature and seriousness of the breach(es);
- b. the Respondent's submission in relation to the contravention;
- c. the Respondent and Complainants willingness to participate in the complaint;
- d. whether the Respondent has breached the Code knowingly or carelessly;
- e. whether the Respondent has remedied or rectified their conduct;
- f. the degree of reckless intention or negligence of the Respondent;
- g. the harm or potential harm to the reputation of the Council or the City in general arising from the conduct;
- h. likelihood or not of the Respondent committing further breaches of the Code;
- i. personal circumstances at the time of conduct; and
- j. any other matters which may be regarded as contributing to or the conduct or mitigating its seriousness.

11.5 The Plan

The proposed Plan may include requirements for the Respondent to do one or more of the following:

- a. engage in mediation;
- b. undertake counselling;
- c. undertake training;
- d. take other action that Council considers appropriate (e.g. an apology).

The proposed Plan should be designed to provide the Respondent with the opportunity and support to demonstrate the professional and ethical behaviour expected of elected representatives expressed in the Code.

The proposed Plan may also outline:

- a. the actions to be taken to address the behaviour(s);
- b. who is responsible for the actions;

- c. any assistance the City will provide to assist the Respondent to achieve the intent of the Plan; and
- d. a reasonable timeframe for the Plan action(s) to be addressed by the Respondent.

If the Respondent has been consulted on the proposed Plan and Council makes no additions then a Notice of Council determination can be provided.

If the Council decides to prepare an alternate Plan, Council must consult with the Respondent in accordance with clause 12(5) of the Code of Conduct. The Council will consider any submissions made by the Respondent before adopting and implementing an alternate Plan. Refer to Part 9.4 of this Policy.

12 Notice of Council Determination

When Council makes a finding in relation to a complaint, written notice will be provided which includes:

- a. its finding and the reasons for its finding; and
- b. if its finding is that the alleged breach has occurred.

The Authorised Person must notify the Complainant and Respondent of Council's decision.

13 Non-compliance with plan

The Authorised Person will monitor compliance of a Council adopted Plan.

If the person subject of the complaint, fails to comply with the Plan, as adopted by Council, it will be a breach of clause 23 of the *Local Government (Model Code of Conduct) Regulations 2021* and reported as a minor breach to the Standards Panel.

14 Declaration of Interest

An Elected Member who is a Complainant or a Respondent should consider their responsibilities in relation to declaration of interests under the *Local Government Act 1995*.

An Elected Member who is a Complainant or a Respondent may choose to remove themselves from the agenda item deliberations relating to the Complaint.

15 Confidentiality

There is no direct statutory provision for confidentiality of behaviour breach allegations under the Act or *Local Government (Model Code of Conduct) Regulations 2021*. However, the Policy provides direction on how confidentiality will be applied.

15.1 Complainant and Respondent confidentiality

The City will take all reasonable steps to maintain confidentiality when dealing with the Complaint, in order to protect both the Complainant and Respondent.

- a. The name of the Complainant will be provided to the Respondent.
- b. Complainant's contact information (phone, email, address) will not be provided to the Respondent.
- c. Complainant's name and contact information will not be included in any publicly available documents such as meeting agendas or minutes.

- d. The Complainant should be aware that the Complaint Report may be subject to a Freedom Of Information (FOI) request, noting that they must be consulted before any documents are released, and exemptions may apply.

Complainants and Respondents will be advised of the level of confidentiality they can expect, and that breaches of confidentiality on their part may prejudice the progress of their Complaint.

15.2 Authorised Person and Contractors

Authorised Person and contractors who have a role in handling a specific complaint will be provided with sufficient information to fulfil their role. They must manage this information securely, and must not disclose or inappropriately use this information.

The Authorised Person must maintain confidentiality in accordance with the City of Mandurah Code of Conduct and any external contractors engage will be required to comply with confidentiality provisions within the applicable Contract.

16 Support

Elected Members have access to the Employee Assistance Program. The Program provides independent support for personal and work related problems by trained and qualified Counsellors.

17 Rules of Conduct Complaints – Division 4

Complaints regarding an allegation of a breach of Division 4 – Rules of Conduct are to be directed to the Standards Panel.

18 Serious or Criminal Complaints

Complaints involving allegations of serious improper conduct, corruption, fraud or other criminal conduct which must be referred to the appropriate authority.

19 Definitions

Authorised Person – In accordance with clause 11 (3) of the Code:

The CEO is authorised to receive complaints and withdrawal complaints under the Code; or

Where the complainant is the CEO the Director of Business Services is authorised to receive complaints and withdrawal complaints under the Code.

Breach of Division 3 – Behaviour of the City of Mandurah Code of Conduct for Elected Members, Committee Members and Candidates.

Candidate means a candidate for election as an Elected Member, whose nomination has been accepted by the Returning Officer under s.4.49 of the Act, but does not include an Elected Member who has nominated for re-election. A person is a Candidate from the date on which their nomination is accepted, until the Returning Officer declares the election result in accordance with s.4.77 of the Act.

Code of Conduct means the City of Mandurah Code of Conduct for Council Members, Committee Members and Candidates.

Code of Conduct Complaints Management Policy

POL-GVN 09



Complaint is one that alleges a breach of Division 3 – Behaviour of the City of Mandurah Code of Conduct for Elected Members, Committee Members and Candidates.

Complaint Report include the complaint documents, the respondent documents and any relevant attachments.

Complainant means a person who has submitted a Complaint in accordance with this Policy.

Committee means a committee of Council, established in accordance with s.5.8 of the Act.

Committee Member means a Council Member or other person who has been appointed by the Council to be a member of a Committee, in accordance with s.5.10(1) of the Act.

Independent Complaints Assessor means a person appointed by the Authorised Person in accordance with this Policy.

Finding means a finding made in accordance with clause 8.2(2) of the Code of Conduct as to whether the alleged Breach has or has not occurred.

Plan means a Plan that may be prepared and implemented under clause 8.2(5)(b) of the Code of Conduct, to address the behaviour of the person to whom the complaint relates (the Respondent), if a Finding has been made that a Breach has occurred.

Legislative Context

Local Government Act 1995

Local Government (Election) Regulations 1996

Local Government (Model Code of Conduct) Regulations 2021

Code of Conduct – Elected Members, Committee Members and Candidates

Responsible Directorate: Business Services

Responsible Department: Governance

Reviewer: Manager Governance, Procurement and Land

Creation date and reference: G.5/8/21, 24 August 2021

Last Review: N/A

Amendments			
Version #	Council Approval Date, Reference	Date Document In force	Date Document Ceased
1	Committee of Council, 10 August 2021, CC.4/8/21 Council Approval, 24 August 2021, G.5/8/21	25 August 2021	-

Code of Conduct Complaints Management Policy

POL-GVN 09

1. Objective

In accordance with regulation 15(2) of the *Local Government (Model Code of Conduct) Regulations 2021* and the City of Mandurah Code of Conduct for Elected Members, Committee Members and Candidates (the Code of Conduct), the Policy details the process for dealing with complaints about alleged breaches of the Code of Conduct.

This Policy establishes a framework for an effective and transparent complaints handling processes. The principles of procedural fairness and natural justice apply to all complaints under this Policy.

2. Statement

In accordance with section 5.104 of the *Local Government Act 1995* (the Act), Council adopted a Code of Conduct for Elected Members, Committee Members and Candidates.

The Code of Conduct reflects the model code of conduct prescribed by section 5.103(1) of the Act which includes:

- general principles to guide behaviour – Division 2
- requirements relating to behaviour – Division 3
- provisions specified to be rules of conduct – Division 4

The Code of Conduct sets out principles and standards of behaviour elected members, committee members and candidates must observe and is intended to promote accountable and ethical decision-making and conduct.

For the purposes of this Policy a complaint is one that alleges a breach of Division 3 – Behaviour, of the Code of Conduct.

3. Applicability

This Policy applies to:

- a. Elected members, committee members and candidates where a complaint has been received by the City under the City's Code of Conduct.
- b. Authorised Person; and
- c. Independent Complaints Assessor.

A complaint about an alleged breach by a candidate cannot be dealt with unless the candidate has been elected as an Elected Member for the City of Mandurah.

This Policy does not apply to complaints involving allegations of:

- serious improper conduct, corruption, fraud or other criminal conduct which must be referred to the appropriate authority
- minor breach of Division 4 – Rules of Conduct of the *Local Government (Model Code of Conduct) Regulations 2021* which must be referred to the appropriate authority

4. Procedural Fairness

4.1 Principles

The principles of procedural fairness and natural justice, will apply when dealing with a Complaint under this Policy, including:

- a. Respondent will be afforded a reasonable opportunity to be heard, respond and provide supporting documentation to be used by the Independent Complaint Assessor during the

investigation and before any findings ~~before any findings are made~~, as well as before finalising the proposed ~~a Plan that is recommended to be~~ implemented;

- b. Council should be objective and impartial, with an absence of bias or the perception of bias; and
- c. any findings made will be based on proper and genuine consideration of the evidence.

4.2 Consistency

The application of this Policy should lead to consistency in process and outcomes. While each Complainant and Respondent will be dealt with according to their circumstances, and each Complaint considered and determined on its merits, similar circumstances will result in similar decisions.

5. Making a complaint

In accordance with Clause 11 of the Code of Conduct, a complaint must be made within one month after the occurrence of the alleged breach.

The complaint must be in writing using the approved Complaints Form which requires the following:

- a. Name and contact details of the person who is making the complaint (anonymous complaints will not be accepted);
- b. Name of the Elected Member, Candidate or Committee Member who allegedly breached the Code of Conduct;
- c. Details of the alleged breach of a requirement of Division 3 – Behaviour, accompanied with supporting information to be attached to the Form; and
- d. Marked confidential and submitted to the Authorised Person via codecomplaints@mandurah.wa.gov.au or delivered to 3 Peel Street Mandurah WA 6210.

In relation to candidate complaints no action will be taken until the results of the election are declared by the Returning Officer. If the Respondent is elected, then the complaint will be dealt with in accordance with this Policy.

If the Respondent is not elected, the Authorised Person will provide the Complainant with notice that the Respondent has not been elected and that the Complaint cannot be dealt with.

6. Authorised Person

In accordance with Clause 11(3) of the Code of Conduct:

- a. The Chief Executive Officer (CEO) is authorised to receive complaints and withdrawal complaints; or
- b. Where the Complainant is the CEO, the Director of Business Services is authorised to receive complaints and withdrawal complaints.

The Authorised Person is responsible for:

- a. receiving complaints in accordance with Part 7 of this Policy;
- b. communicating with the complainant to advise the complaint has been accepted or rejected in accordance with this Policy and the Code of Conduct;
- c. engaging an Independent Complaints Assessor in accordance with the Council Procurement Policy POL CPM-02;
- d. liaising with and providing administrative support to the Independent Complaint Assessor appointed under this Policy;
- e. liaising with the City to facilitate the calling and convening of Council meetings if required;
- f. taking necessary steps to terminate the complaint if the complaint is withdrawn in accordance with Part 9 of this Policy; and
- g. undertaking their functions in accordance with this Policy.

7. Receiving Complaints

7.1 Processing a Complaint

Within 7 days of a complaint being lodged, the Authorised Person will ensure that the complaint meets the following requirements:

- a. has been made within one month after the occurrence of the alleged breach;
- b. is in writing and within the approved Form and all sections of the Form are complete;
- c. the complaint is relating to an alleged breach of Division 3 – Behaviour of the Code; and
- d. the complaint is about a current Elected Member or Committee Member or a candidate that has nominated for the upcoming local government election.

For complaints that do not meet the requirements as specified in Part 7.1 of this Policy, the Authorised Person will give notice as to the reasons the complaint will not be actioned.

7.2 Complaints to be actioned

~~For complaints that meet these requirements as per Part 7 of this Policy, the Authorised Person will:~~

- ~~a. confirm receipt of the Complaint;~~
- ~~b. provide a copy of this Policy;~~
- ~~c. explain the application of confidentiality;~~
- ~~d. advise that the complaint has been referred to an Independent Complaints Assessor for further action.~~

~~Note: Where the complaint relates to a candidate of the upcoming local government election, no action will be taken unless the candidate is elected into office.~~

7.23 Complaints not to be actioned

~~For complaints that do not meet the requirements as specified in Part 7.1 of this Policy, the Authorised Person will give notice as to the reasons the complaint will not be actioned.~~

A complaint shall not be actioned if the complaint meets at least one of the following:

- a. It is withdrawn by the Complainant;
- b. The alleged breach is greater than one month;
- c. The ~~a~~Alleged conduct relates to a person who is not an elected member of the City, or a person who was a candidate and was not elected;
- d. The allegation is not a breach of the Standards of Behaviour set out Division 3 of the Code of Conduct;
- e. Not on the Complaints Form approved by Council;
- ~~e.f. nor does the Complaint is frivolous, trivial, vexatious, misconceived or without substance provide sufficient information or evidence.~~
- ~~f.g.~~ Complaint made anonymously;
- ~~g.h.~~ Alleging a breach of the Rules of Conduct Division 4 of the Code of Conduct;
- ~~h.i.~~ Complaint has been dealt with by the presiding member at a Committee or Council Meeting;
- ~~i.j.~~ Duplicate of a complaint made by the same person for the same matter; or
- ~~j.k.~~ The complaint is of the same subject matter that has been dealt with, or dismissed by the local government.

The Authorised Person is permitted to obtain advice from the Independent Complaints Assessor to determine whether the complaint should be actioned. In these circumstances a further 7 days is permitted for the Authorised Person to obtain this advice.

For complaints that do not meet the requirements as specified in Part 7.2 of this Policy, the Authorised Person will give notice as to the reasons the complaint will not be actioned.

7.3 Complaints to be actioned

For complaints that meet these requirements as per Part 7 of this Policy, the Authorised Person will:

- a. confirm receipt of the Complaint;
- b. provide a copy of this Policy;
- c. explain the application of confidentiality;
- d. advise that the complaint has been referred to an Independent Complaints Assessor for further action.

Note: Where the complaint relates to a candidate of the upcoming local government election, no action will be taken unless the candidate is elected into office.

8. Independent Complaints Assessor

An Independent Complaints Assessor will be appointed by the Authorised Person to conduct the complaints process in accordance with this Policy. Prior to commencing the complaints process, the Authorised Person will develop a scope of work through consultation with the Independent Complaints Assessor.

The Independent Complaints Assessor is an impartial third party, specialising in complaints management, required to undertake the functions in accordance with this Policy and must ensure that the principles of procedural fairness and natural justice are upheld and maintained throughout the process. All complaints processes must be conducted without bias and in an impartial and objective manner without any actual or perceived conflict of interest.

To be eligible to be engaged as the Independent Complaints Assessor, a person must, at a minimum, meet the following requirements:

- a. an understanding of local government; and
- b. knowledge and experience of investigative processes including but not limited to procedural fairness requirements; and
- c. knowledge and experience of one or more of the following:
 - i. investigations
 - ii. law
 - iii. public administration
 - iv. alternative dispute resolution.

In accordance with this Policy, a complaint must be managed through the following complaint processes:

- a. Alternative Dispute Resolution in accordance with Part 8.3 of this Policy; and/or
- b. Investigation in accordance with Part 8.4 of this Policy.

Complaints must be managed in a cost effective and efficient manner. In instances where the scope of work expands the Independent Complaints Assessor they must seek approval from the Authorised Person.

8.1 Notice to the Complainant

Within 7 days after receiving a Complaint from the Authorised Person, the Independent Complaints Assessor will provide written notice to the Complainant that:

- a. confirms receipt of the Complaint;
- b. provides a copy of this Policy which includes the complaint management pathways;
- c. outlines the process that will be followed and the possible outcomes;
- d. explains the application of confidentiality to the complaint; and
- e. if necessary seeks clarification or additional information.

The Complainant will be provided with 7 days to provide clarification or additional information (if necessary). All reasonable attempts will be made to contact the Complainant.

In the event that the Complainant does not respond to any request for clarification or additional information, the Independent Complaints Assessor shall write to the Complainant using the contact information provided on the Complaint Form advising them that they have 14-7 days to provide a response.

If the Complainant does not respond then the complaint will be managed in accordance with Part 8.4 of this Policy.

8.2 Notice to the Respondent

Within 14 days after receiving a Complaint from the Authorised Person, the Independent Complaints Assessor will provide written notice to the Respondent that:

- a. advises that a Complaint has been made in accordance with the Code of Conduct;
- b. includes a copy of the Complaints Form (in accordance with clause 14 – confidentiality) and any supporting information provided;
- c. provides a copy of this Policy which includes the complaint management pathways;
- d. outlines the process that will be followed, the opportunities that will be afforded to the Respondent to be heard and the possible outcomes; and
- e. if applicable, advises that further information has been requested from the Complainant and will be provided in due course.

The Respondent will be invited to make a written submission in relation to the matter within at least 14 days. All reasonable attempts will be made to contact the Respondent.

If the event that the Respondent requests an extension of time to provide a response, the Independent Complaints Assessor may grant an extension of up to 14 days. No additional extensions are to be granted.

If the Respondent fails to provide a response within the period stated (including the extension of time) the Independent Complaints Assessor shall write to the Respondent's last known place of residence or email to the Respondent's email address, advising them that they have 7 days to provide a response.

If the Respondent does not respond then the complaint will be managed in accordance with Part 8.4 of this Policy.

8.3 Alternative Dispute Resolution

Alternative Dispute Resolution may support both parties to reach a mutually satisfactory outcome that resolves the issues giving rise to the Complaint. Alternative Dispute Resolution requires the consent of both parties to the Complaint and may not be appropriate in all circumstances.

To commence the process, the Independent Complaints Assessor will, as the first course of action upon providing a notice, offer the Complainant and the Respondent the option of Alternative Dispute Resolution. If both parties agree to participate in Alternative Dispute Resolution, the Independent Complaints Assessor will pause the formal process.

The objective of Alternative Dispute Resolution is to reach an agreed resolution that satisfies the Complainant that the formal process is no longer required, allowing them to withdraw the Complaint, in accordance with Part 9 of this Policy.

If Alternative Dispute Resolution is commenced, both the Complainant and Respondent may decline to proceed with the process at any time. The process may also be terminated on the advice of the Independent Complaints Assessor.

If Alternative Dispute Resolution is terminated or does not result in the withdrawal of the Complaint, the Independent Complaints Assessor will resume an investigation as required under Part 8.4 of this Policy.

8.4 Investigation

The Independent Complaints Assessor is given the necessary powers and authority to undertake an investigation process in accordance with the Code of Conduct, this Policy and industry best practice. Noting that work must be carried out within agreed scope of works and where there is a request to expand the scope, approval is obtained from the Authorised Person.

The Independent Complaints Assessor may:

- a. inquire with all parties to provide any evidence or statements relevant to the complaint;
- b. obtain any information from other parties in relation to policies, procedures and practices including access to relevant records or witness statements; and
- c. seek advice or expert guidance that may be reasonably necessary to assist them with their investigation or the conduct of their investigation.

The Independent Complaints Assessor may take evidence in the form of one or more of the following:

- a. oral or written evidence;
- b. documentary evidence; and
- c. expert or technical evidence.

All investigations of a complaint are to observe due process and procedural fairness. Procedural fairness for an investigation shall include:

- a. ability for the Respondent to provide an opportunity to respond to the complaint;
- b. all parties given a reasonable opportunity to respond;
- c. careful consideration of all evidence obtained during the course of the investigation;
- d. maintaining confidentiality;
- e. conducting the investigation in accordance with the Code of Conduct and this Policy;
- f. taking into account relevant considerations;
- g. investigation recommendations being appropriately documented;
- h. ensuring any conflicts of interest are managed appropriately;
- i. acting fairly, without bias and in an impartial manner; and
- j. conducting the investigation without undue delay.

8.5 Records Management

The Independent Complaints Assessor must comply with the records management requirements as outlined in the contract for service. Once the investigation is finalised all records must be provided to the Authorised Person who will ensure that the records are maintained in accordance with the City's record-keeping system with restricted access to ensure confidentiality.

9. Complaint Report

The complaints process must ensure that the Respondent is provided with a reasonable opportunity to respond before forming any opinions, or drafting the Complaint Report, proposed Plan or recommendations. This includes evidence to Council must be of a sufficient quality and relevance to lead to a conclusion the conduct alleged, on the balance of probabilities, likely occurred.

The Independent Complaints Assessor will prepare a Complaint Report for Council that will include:

- a. the substance of the complaint;
- ~~b. the nature and extent of the investigation into the complaint;~~
- ~~b.~~
- c. the evidence obtained during the investigation into the complaint, including the complaint documents, the Respondent documents and any relevant attachments;
- d. outline of the process followed, including how the Respondent was provided with an opportunity to be heard;
- e. a statement of reasons as to why the matter was one that could not or should not be resolved by alternative means;
- f. a description of any attempts made to resolve the matter by use of alternative means (Alternative Dispute Resolution);
- g. include recommendations on each decision that may be made by Council;
- h. include reasons for each recommendation; and
- i. any recommended plan prepared to address the behaviour of the person to whom the complaint relates.

The Independent Complaint Assessor will liaise with the Authorised Person to include the Complaint Report in the Agenda for the Council Meeting. The Authorised Person will be responsible for the preparation of a Confidential Report which will include the Complaint Report and proposed Plan.

Prior to the Complaint Report being presented to Council, the Authorised Person will contact the Complainant and Respondent, providing a summary of the Independent Complaints Assessor Complaints Report.

~~The Agenda will be prepared on the basis that the part of the meeting that deals with the Complaint Report will be held behind closed doors in accordance with s.5.23(2) of the Act.~~

9.1 Submission from Respondent

In accordance with clause 12(5) of the Code of Conduct, the Respondent must be consulted when preparing the Plan. All reasonable attempts will be made to contact the Respondent.

The Independent Complaints Assessor shall provide the Respondent with a copy of the findings included in the draft Complaint Report and proposed Plan. The Respondent will be invited to make a written submission which will be considered as part of the proposed Plan. A copy of the Respondents submission will also be provided within the Complaints Report. Council will consider any submissions made by the Respondent before adopting and implementing a proposed Plan.

The Respondent will be given 14 days to make a submission. In the event that the Respondent requests an extension of time to make a submission, the Independent Complaints Assessor may grant an extension of up to 7 days.

If the Respondent does not provide a submission or fails to respond within the time stated (including an extension of time), the Independent Complaints Assessor shall write to the Respondent advising that they have 7 days to provide a response.

In instances where Council decides to prepare an alternate Plan, Council must consult with the Respondent in accordance with clause 12(5) of the Code of Conduct. The Authorised Person will instruct the Independent Complaints Assessor to invite the Respondent to make a written submission.

The Respondent will be given 14 days to make a submission on the alternate Plan. In the event that the Respondent requests an extension of time to make a submission, the Independent Complaints Assessor may grant an extension of up to 7 days.

If the Respondent does not provide a submission or fails to respond within the time stated (including an extension of time), the Independent Complaints Assessor shall write to the Respondent advising that they have 7 days to provide a response.

If the Respondent does not provide a submission or fails to respond, the Independent Complaints Assessor will provide an updated Complaints Report outlining the consultation process undertaken on the alternate Plan. Council will consider the updated Complaints Report and make a determination in relation to whether Council approves the alternate Plan.

The Independent Complaints Assessor may at any time prior to issuing a draft Complaint Report and Plan, issue an amended Complaint Report and Plan to the Respondent in relation to the matter referred to them.

Where the Independent Complaints Assessor issues an amended Complaint Report and Plan, they must provide the Respondent with a further opportunity to make a written submission in response to the amended report within at least 14 days. The amended Complaint Report and Plan will be presented to Council for consideration once the Respondent has had an opportunity to provide comments in response to the amendments.

10 Withdrawal of complaint

A Complainant may withdraw their complaint at any time before Council makes a Finding in relation to the complaint.

The withdrawal of a Complaint must be in writing and given to an Authorised Person.

11 Council to make a determination

Decisions made under this Policy will reflect the principles of procedural fairness.

Council will determine matters relating to complaints, including:

- a. Dismissing a behaviour complaint and providing reasons for any such dismissal.
- b. Making a Finding as to whether an alleged complaint has or has not occurred, based upon evidence from which it may be concluded that it is more likely that the breach occurred than it did not occur.

Where a Finding is made that a breach has occurred, determining:

- a. To take no further action; or
- b. Prepare and implement a Plan to address the behaviour of the person to whom the complaint relates.

11.1 Options for determination

Council will consider the Complaint Report and proposed Plan and give due regard to the recommendations. In accordance with the Code of Conduct the following decisions are available:

a. Dismissing a complaint

If the behaviour that is the subject of the Complaint is alleged to have occurred at a Council or Committee Meeting, the Council will determine whether or not to dismiss the Complaint in accordance with Clause 13 of the Code of Conduct and Part 10.2 of this Policy.

If the Council dismisses a Complaint, the Authorised Person must give the Complainant and the Respondent written notice of the decision and the reasons for the decision in accordance with clause 13.2 of the Code of Conduct. This action is to be undertaken in accordance with the *City of Mandurah Standing Orders Local Law 2016*. This concludes the process of this complaint.

If the Complaint is not dismissed, the processes outlined in this Policy must be followed.

b. Breach did not occur

If Council finds that the alleged Breach did not occur, the Authorised Person must give the Complainant and the Respondent written notice of the Finding and the reasons for the Finding in accordance with clause 12(7)(a) of the Code of Conduct. This action is to be undertaken in accordance with the *City of Mandurah Standing Orders Local Law 2016*. This concludes the process of this complaint.

c. Breach did occur

If Council finds that the alleged breach did occur, the Council will decide whether to take no further action in accordance with clause 12(4)(a) of the Code of Conduct or adopt the proposed Plan or prepare an alternate Plan to address the behaviour in accordance with clause 12(4)(b) of the Code of Conduct and this Policy.

i. No further action

If the Council decides to take no further action, the Authorised Person must give the Complainant and the Respondent written notice of this decision and the reasons for the Finding in accordance with clause 12(7)(a) of the Code of Conduct. This action is to be undertaken in accordance with the *City of Mandurah Standing Orders Local Law 2016*. This concludes the process of this complaint.

ii. Determining a Plan

Council may decide to adopt the proposed Plan or an alternate Plan. If Council decides to adopt an alternate Plan, Council must consult with the Respondent in accordance with clause 12(5) of the Code of Conduct. Council will consider any submissions made by the Respondent before adopting and implementing an alternate Plan, refer to Part 9.2 and 10.5 of this Policy.

11.2 Dismissal of a complaint

The Council must dismiss a Complaint in accordance with clause 13(1)(a) and (b) of the Code of Conduct if it is satisfied that:

- a. the behaviour to which the Complaint relates is a breach of Division 3 of the Code of Conduct and occurred at a Council or Committee Meeting; and
- b. either :
 - i. the behaviour was dealt with by the person presiding at the meeting; or

- ii. the Respondent has taken remedial action in accordance with the *City of Mandurah Standing Orders Local Law 2016*.

11.3 Finding

A Finding that the alleged Breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur (refer clause 12(3) of the Code of Conduct).

This may involve first considering whether the behaviour occurred, on the balance of probabilities, and then whether that behaviour constituted a breach of a requirement of Division 3 of the Code of Conduct.

11.4 Action

In deciding whether to take no further action, or prepare and implement a Plan, the Council may consider:

- a. the nature and seriousness of the breach(es);
- b. the Respondent's submission in relation to the contravention;
- c. the Respondent and Complainants willingness to participate in the complaint;
- d. whether the Respondent has breached the Code knowingly or carelessly;
- e. whether the Respondent has remedied or rectified their conduct;
- f. the degree of reckless intention or negligence of the Respondent;
- g. the harm or potential harm to the reputation of the Council or the City in general arising from the conduct;
- h. likelihood or not of the Respondent committing further breaches of the Code;
- i. personal circumstances at the time of conduct; and
- j. any other matters which may be regarded as contributing to or the conduct or mitigating its seriousness.

11.5 The Plan

The proposed Plan may include requirements for the Respondent to do one or more of the following:

- a. engage in mediation;
- b. undertake counselling;
- c. undertake training;
- d. take other action that Council considers appropriate (e.g. an apology).

The proposed Plan should be designed to provide the Respondent with the opportunity and support to demonstrate the professional and ethical behaviour expected of elected representatives expressed in the Code.

The proposed Plan may also outline:

- a. the actions to be taken to address the behaviour(s);
- b. who is responsible for the actions;
- c. any assistance the City will provide to assist the Respondent to achieve the intent of the Plan; and
- d. a reasonable timeframe for the Plan action(s) to be addressed by the Respondent.

If the Respondent has been consulted on the proposed Plan and Council makes no additions then a Notice of Council determination can be provided.

If the Council decides to prepare an alternate Plan, Council must consult with the Respondent in accordance with clause 12(5) of the Code of Conduct. The Council will consider any submissions made by the Respondent before adopting and implementing an alternate Plan. Refer to Part 9.4 of this Policy.

12 Notice of Council Determination

When Council makes a finding in relation to a complaint, written notice will be provided which includes:

- a. its finding and the reasons for its finding; and
- b. if its finding is that the alleged breach has occurred.

The Authorised Person must notify the Complainant and Respondent of Council's decision.

13 Non-compliance with Plan

The Authorised Person will monitor compliance of a Council adopted Plan.

If the person subject of the complaint, fails to comply with the Plan, as adopted by Council, it will be a breach of clause 23 of the *Local Government (Model Code of Conduct) Regulations 2021* and reported as a minor breach to the Standards Panel.

14 Declaration of Interest

An Elected Member who is a Complainant or a Respondent should consider their responsibilities in relation to declaration of interests under the *Local Government Act 1995*.

An Elected Member who is a Complainant or a Respondent may choose to remove themselves from the agenda item deliberations relating to the Complaint.

15 Confidentiality

15.1 Complaint Report

in accordance with s.5.23(2) of the Act.

There is no direct statutory provision for confidentiality of behaviour breach allegations under the Act or *Local Government (Model Code of Conduct) Regulations 2021*.

The Authorised Person will prepare the Agenda on the basis that the part of the meeting that deals with the Complaint Report will be held behind closed doors.

However, the Policy provides direction on how confidentiality will be applied. The names of the Respondent and the Complainant will be made public in the resolution contained in the meeting minutes, including the determination of the Complaint as described in Part 11 Determination by Council.

~~15.1~~ 15.2 Complainant and Respondent confidentiality

The City will take all reasonable steps to maintain confidentiality when dealing with the Complaint, in order to protect both the Complainant and Respondent.

- a. The name of the Complainant will be provided to the Respondent.
- b. Complainant and Respondents's contact information (phone, email, address) will not be provided to the Respondent, either party.

- c. ~~Complainant's name and Respondent's name and~~ contact information will not be included in ~~the any publicly available documents such as meeting agenda's or minutes.~~
- d. ~~Complainant's and Respondent's names will be published in the meeting minutes.~~
- ~~b-e.~~ ~~Determination of the complaint will be stated in the minutes.~~
- e-f. The Complainant and Respondent should be aware that the Complaint Report may be subject to a Freedom Of Information (FOI) request, noting that they must be consulted before any documents are released, and exemptions may apply.

Complainants and Respondents will be advised of the level of confidentiality they can expect, and that breaches of confidentiality on their part may prejudice the progress of their Complaint.

15.215.3 Authorised Person and Contractors

Authorised Person and contractors who have a role in handling a specific complaint will be provided with sufficient information to fulfil their role. They must manage this information securely, and must not disclose or inappropriately use this information.

The Authorised Person must maintain confidentiality in accordance with the City of Mandurah Code of Conduct and any external contractors engage will be required to comply with confidentiality provisions within the applicable Contract.

16 Support

Elected Members have access to the Employee Assistance Program. The Program provides independent support for personal and work related problems by trained and qualified Counsellors.

17 Rules of Conduct Complaints – Division 4

Complaints regarding an allegation of a breach of Division 4 – Rules of Conduct are to be directed to the Standards Panel.

18 Serious or Criminal Complaints

Complaints involving allegations of serious improper conduct, corruption, fraud or other criminal conduct which must be referred to the appropriate authority.

19 Definitions

Authorised Person – In accordance with clause 11 (3) of the Code:

The CEO is authorised to receive complaints and withdrawal complaints under the Code; or

Where the complainant is the CEO the Director of Business Services is authorised to receive complaints and withdrawal complaints under the Code.

Breach of Division 3 – Behaviour of the City of Mandurah Code of Conduct for Elected Members, Committee Members and Candidates.

Candidate means a candidate for election as an Elected Member, whose nomination has been accepted by the Returning Officer under s.4.49 of the Act, but does not include an Elected Member who has nominated for re-election. A person is a Candidate from the date on which their nomination

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is accepted, until the Returning Officer declares the election result in accordance with s.4.77 of the Act.

Code of Conduct means the City of Mandurah Code of Conduct for Council Members, Committee Members and Candidates.

Complaint is one that alleges a breach of Division 3 – Behaviour of the City of Mandurah Code of Conduct for Elected Members, Committee Members and Candidates.

Complaint Report include the complaint documents, the respondent documents and any relevant attachments.

Complainant means a person who has submitted a Complaint in accordance with this Policy.

Committee means a committee of Council, established in accordance with s.5.8 of the Act.

Committee Member means a Council Member or other person who has been appointed by the Council to be a member of a Committee, in accordance with s.5.10(1) of the Act.

Independent Complaints Assessor means a person appointed by the Authorised Person in accordance with this Policy.

Finding means a finding made in accordance with clause 8.2(2) of the Code of Conduct as to whether the alleged Breach has or has not occurred.

Plan means a Plan that may be prepared and implemented under clause 8.2(5)(b) of the Code of Conduct, to address the behaviour of the person to whom the complaint relates (the Respondent), if a Finding has been made that a Breach has occurred.

Legislative Context

Local Government Act 1995

Local Government (Election) Regulations 1996

Local Government (Model Code of Conduct) Regulations 2021

Code of Conduct – Elected Members, Committee Members and Candidates

Responsible Directorate: Business Services

Responsible Department: Governance

Reviewer: Director Business Services

Creation date and reference: G.5/8/21, 24 August 2021

Last Review: N/A

Amendments			
Version #	Council Approval Date, Reference	Date Document In force	Date Document Ceased
1	Committee of Council, 10 August 2021, CC.4/8/21 Council Approval, 24 August 2021, G.5/8/21	25 August 2021	-

PROPOSED